

CERTIFICATE
To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of
City of Bazine

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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Statement of Lease-Purchases			5		
Fund					
K.S.A.					
General	12-101a	6	320,160	81,942	
Debt Service	10-113	7	77,500	79,050	
Library	12-1220	7			
Special Highway			8	60,803	
Water			8	96,650	
Trash			9	43,000	
Sewer			9	111,400	
Non-Budgeted Funds-A			10		
Totals			xxxxxxx	709,513	160,992
Budget Hearing Notice			11		County Clerk's Use Only
Combined Rate and Budget Hearing Notice			11		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	68.746
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by: _____
ADAMS BROWN, LLC _____
Address: _____
718 Main Street, Suite 224 _____
Hays, KS 67601 _____
Email: _____
jbenyshek@adamsbrowncpa.com _____
Attest: _____ 2025 _____
County Clerk

Revenue Neutral Rate

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Require a resolution to exceed the Revenue Neutral Rate?

[Signature]

[Signature]

David Hall

Governing Body

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
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2026

Motor Vehicle Factor	0.15211			
Recreational Vehicle Factor	0.00262			
16/20M Vehicle Factor	0.00505			
Commercial Vehicle Factor	0.00798			
Watercraft Factor	0.00000			

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Highway Improvement	10,000	10,000	-	68-590
Bond and Interest	General	-			79-2958
Sewer	General		12,500	12,500	12-825d
Sewer	Special Highway Improvement	5,000	5,000	5,000	12-825d
	Totals	15,000	27,500	17,500	
	Adjustments*				
	Adjusted Totals	15,000	27,500	17,500	

***Note** Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	9/1/2020	9/1/2025	2.50	130,000	26,000	3/1		325			
						9/1	9/1	325	26,000		
Total G.O. Bonds					26,000			650	26,000	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE - Sewer Rev Loan	11/19/2004	3/1/2026	2.50	146,000	13,857	3/1	3/1	174	4,557	59	4,683
						9/1	9/1	117	4,619		
Temporary Notes Series 2024	9/16/2024	12/1/2025	4.93	1,500,000	600,000	12/1	12/1				
Total Other					613,857			291	9,176	59	4,683
Total Indebtedness					639,857			941	35,176	59	4,683

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					0	0	0

***If leasing/renting with no intent to purchase, do not list—such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	96,145	142,707	158,732
Receipts:			
Ad Valorem Tax	136,809	147,565	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,800	1,000	1,000
Motor Vehicle Tax	12,750	21,104	22,905
Recreational Vehicle Tax	273	311	395
16/20M Vehicle Tax	641	855	761
Commercial Vehicle Tax	906	4,921	1,201
Watercraft Tax			0
Gross Earning (Intangible) Tax	2,149	3,000	5,197
Franchise Fees	29,139	28,000	28,000
Licenses	353	400	400
Fines	1,347	500	500
Dog Tags	410	1,250	1,250
NCRA Income	2,886	2,500	2,500
Dividends	2,224	2,500	2,500
Reimbursed Expense			
Transfer from Sewer		12,500	12,500
Transfer from Bond and Interest	8,463		
Interest on Idle Funds	3,176	2,000	2,000
Neighborhood Revitalization Rebate	-173	-97	-15
Miscellaneous	996		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	205,149	228,309	81,094
Resources Available:	301,294	371,016	239,826
Expenditures:			
Personal Services	47,383	49,775	55,250
Contractual	75,066	65,725	65,725
Commodities	13,739	33,559	34,000
Capital Outlay	6,521	10,000	10,000
Streets		25,000	0
Social Security	4,147	4,350	4,575
Kansas Unemployment Tax	76	100	100
Health Insurance		12,000	12,000
Retirement	693	750	2,725
Fringe Benefits	962	1,025	1,075
Transfer to Special Highway Improvement	10,000	10,000	0
Cash Reserve (2026 column)			134,710
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	158,587	212,284	320,160
Unencumbered Cash Balance Dec 31	142,707	158,732	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	298,771	339,175	320,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	320,160
		Tax Required	80,334
Delinquent Comp Rate:		2.0%	1,608
Amount of 2025 Ad Valorem Tax			81,942

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,116	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	733		
Motor Vehicle Tax	4,019		
Recreational Vehicle Tax	86		
16/20M Vehicle Tax	223		
Commercial Vehicle Tax	286		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,347	0	0
Resources Available:	8,463	0	0
Expenditures:			
Principal			75,000
Interest			
Bond Fees			2,500
Transfer to General	8,463		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,463	0	77,500
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	12,000	0	77,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			77,500
Tax Required			77,500
Delinquent Comp Rate: 2.0%			1,550
Amount of 2025 Ad Valorem Tax			79,050

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of 2025 Ad Valorem Tax			0

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,500	48,018	52,873
Receipts:			
State of Kansas Gas Tax	7,377	7,930	7,930
County Transfers Gas		0	0
Reimbursed Expenses	39,144		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	46,521	7,930	7,930
Resources Available:	51,021	55,948	60,803
Expenditures:			
Contractual	1,217	1,253	5,000
Commodities	1,786	1,822	55,803
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,003	3,075	60,803
Unencumbered Cash Balance Dec 31	48,018	52,873	0
2024/2025/2026 Budget Authority Amount:	21,576	11,000	60,803

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,221	26,626	19,150
Receipts:			
Water Charges	76,886	75,000	75,000
Meter Deposits	1,350	1,000	1,000
Sales Tax	519	500	500
Water Tax	264	250	250
Water Reserve Fund	1,201	750	750
Reimbursed Expenses	28,398		
Miscellaneous	150		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	108,768	77,500	77,500
Resources Available:	134,989	104,126	96,650
Expenditures:			
Personal Services	33,118	34,000	36,525
Contractual	21,071	14,326	16,325
Commodities	26,874	10,000	10,000
Capital Outlay			5,000
Bond Principal	26,000	26,000	
Bond Interest	1,300	650	
Cash Reserve (2026 column)			28,800
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	108,363	84,976	96,650
Unencumbered Cash Balance Dec 31	26,626	19,150	0
2024/2025/2026 Budget Authority Amount:	136,868	85,000	96,650

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Trash	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	5,268	3,198	3,000
Receipts:			
Collection Fees	37,003	38,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,003	38,000	40,000
Resources Available:	42,271	41,198	43,000
Expenditures:			
Contractual	39,073	38,198	43,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,073	38,198	43,000
Unencumbered Cash Balance Dec 31	3,198	3,000	0
2024/2025/2026 Budget Authority Amount:	39,449	42,000	43,000

Adopted Budget

Sewer	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	44,457	63,935	71,400
Receipts:			
Sewer Charges	39,241	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,241	40,000	40,000
Resources Available:	83,698	103,935	111,400
Expenditures:			
Personal Services	2,900	3,050	3,200
Contractual	2,370	2,489	10,000
Commodities			5,000
Capital Outlay			5,000
Revolving Loan Principal	8,928	9,176	4,683
Revolving Loan Interest	514	291	59
Revolving Loan Service Fees	51	29	6
Transfer to General		12,500	12,500
Transfer to Special Highway Improvement	5,000	5,000	5,000
Cash Reserve (2026 column)			65,952
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,763	32,535	111,400
Unencumbered Cash Balance Dec 31	63,935	71,400	0
2024/2025/2026 Budget Authority Amount:	71,095	86,000	111,400

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Special Highway Improvement		Capital Project		ARPA Grant		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	34,602	Cash Balance Jan 1	0	Cash Balance Jan 1	44,562	Cash Balance Jan 1		Cash Balance Jan 1	79,164
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer In	15,000	Temp Notes	800,000	None					
		Special Assessments	183,790						
Total Receipts	15,000	Total Receipts	783,790	Total Receipts	0	Total Receipts	0	Total Receipts	798,790
Resources Available:	49,602	Resources Available:	783,790	Resources Available:	44,562	Resources Available:	0	Resources Available:	877,954
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Street Improvements	9,247	Capital Outlay	1,608,223	Capital Outlay	44,562				
Total Expenditures	9,247	Total Expenditures	1,608,223	Total Expenditures	44,562	Total Expenditures	0	Total Expenditures	1,662,032
Cash Balance Dec 31	40,355	Cash Balance Dec 31	-824,433	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	-784,078

KSA 10-1116 applies See Tab B

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Bazine
 will meet on September 18, 2025 at 7:00 PM at City Hall for the purpose of hearing and
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
 Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	158,587	79.541	212,284	79.477	320,160	81,942	37.410
Debt Service	8,463				77,500	79,050	36.090
Library							
Special Highway	3,003		3,075		60,803		
Water	108,363		84,976		96,650		
Trash	39,073		38,198		43,000		
Sewer	19,763		32,535		111,400		
Non-Budgeted Funds-A	1,662,032						
Totals	1,999,284	79.541	371,068	79.477	709,513	160,992	73.500
						Revenue Neutral Rate**	68.746
Less: Transfers	15,000		27,500		17,500		
Net Expenditure	1,984,284		343,568		692,013		
Total Tax Levied	140,959		150,577				
Assessed							
Valuation	1,772,156		1,894,622		2,190,378		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	113,000		52,000		28,000		
Revenue Bonds	0		0		0		
Other	31,473		22,785		613,857		
Lease Purchase Principal	7,677		0		0		
Total	152,150		74,785		639,857		

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 79.2938

Debbie LeDoux

Official Title: City Clerk