State of Kansas
City

2022

CERTIFICATE

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
City of Offerle
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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	147,000	63,986	79,527
Debt Service	10-113				
Library	12-1220				
Special Highway		7	12,000		
Water		7	60,000		
Sewer		8	53,000		
Totals		xxxxxx	272,000	63,986	79,527
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization		10			804,583
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Date Attested: November 1 2021

Mona K. Schuette
County Clerk

Governing Body

COUNTY CLERK SEAL EDWARDS COUNTY, KANSAS

City of Offerle

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	61,995	15,907	389	839	3,156	111
Debt Service						
Library						
TOTAL	61,995	15,907	389	839	3,156	111

County Treas Motor Vehicle Estimate 15,907

County Treas Recreational Vehicle Estimate 389

County Treas 16/20M Vehicle Estimate 839

County Treas Commercial Vehicle Tax Estimate 3,156

County Treas Watercraft Tax Estimate 111

Motor Vehicle Factor 0.25659

Recreational Vehicle Factor 0.00627

16/20 Vehicle Factor 0.01353

Commercial Vehicle Factor 0.05091

Watercraft Factor 0.00179

City of Offerle

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Offerle

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	4/27/2012	11/1/2022	3.15	57,000	12,000	5/1		189		95	
						11/1	11/1	189	6,000	95	6,000
Series 2013	9/3/2013	12/1/2033	4.50-5.00	123,000	94,000	6/1		2,263		2,144	
						12/1	12/1	2,263	5,000	2,144	6,000
Total G.O. Bonds					**106,000**			**4,904**	**11,000**	**4,478**	**12,000**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**106,000**			**4,904**	**11,000**	**4,478**	**12,000**

State of Kansas
City

City of Offerle

2022

STATEMENT OF CONDITIONAL LEASE PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
2020 Chevy Pickup	8/27/2020	72	3.50	29,942	28,871	5,559	5,559
				Totals	**28,871**	**5,559**	**5,559**

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

City of Offerle

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	22,806	21,216	21,344
Receipts:			
Ad Valorem Tax	58,624	60,135	xxxxxxxxxxxxxxx
Delinquent Tax		1,000	1,000
Motor Vehicle Tax	15,807	14,764	15,907
Recreational Vehicle Tax	448	346	389
16/20M Vehicle Tax	538	531	839
Commercial Vehicle Tax	3,031	2,688	3,156
Watercraft Tax	52	52	111
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax/CUT	15,719	16,391	15,000
Franchise Tax	8,262	8,514	8,000
Licenses & Permits	275	181	100
Rental Income	50	50	50
Reimbursed Expense	3,468		
Trash Service Fees	20,009	19,574	19,000
Gifts & Donations	130	100	100
Interest on Idle Funds	187	100	100
Neighborhood Revitalization Rebate			-218
Miscellaneous	541		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**126,641**	**124,426**	**63,534**
Resources Available:	**149,447**	**145,642**	**84,878**
Expenditures:			
General Government:			
Personal Services	33,481	34,588	36,000
Contractual Services	25,324	25,441	26,941
Insurance	11,735	11,358	12,000
Materials & Supplies	13,014	13,077	14,000
Equipment			4,000
Grants & Donations	700	700	1,000
Lease Purchase Payments	1,290	5,559	5,559
Other	571	929	2,000
Fire:			
Personal Services	1,118	1,152	2,000
Contractual Services	7,036	4,543	5,000
Insurance	531	542	1,000
Materials & Supplies	1,557	1,942	3,000
Vehicles			500
Equipment			500
Lease Purchase Payments	5,647		
Other			500
Streets:			
Contractual Services			
Materials & Supplies			
Street Lights:			
Contractual Services	5,576	5,343	6,000
Parks & Recreation:			
Contractual Services	3,055	1,927	4,000
Materials & Supplies	94	133	1,000
Land Improvements			500
Other			500
Non-Departmental:			
Contractual Services			1,000
Trash Service	17,467	17,064	19,000
Materials & Supplies	25		1,000
Capital Outlay			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**128,231**	**124,298**	**147,000**
Unencumbered Cash Balance Dec 31	21,216	21,344	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	140,200	132,000	147,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	147,000
		Tax Required	62,122
	Delinquent Comp Rate:	3.0%	1,864
		Amount of 2021 Ad Valorem Tax	63,986

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,637	8,769	7,290
Receipts:			
State of Kansas Gas Tax	4,815	4,730	4,710
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,815**	**4,730**	**4,710**
Resources Available:	**15,452**	**13,499**	**12,000**
Expenditures:			
Contractual Services	6,683	6,209	12,000
Materials & Supplies			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,683**	**6,209**	**12,000**
Unencumbered Cash Balance Dec 31	8,769	7,290	0
2020/2021/2022 Budget Authority Amoun	17,000	15,000	12,000

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	28,326	29,382	28,000
Receipts:			
Water Service Charges	33,910	32,948	32,000
Utility Hookup Fees	200		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,110**	**32,948**	**32,000**
Resources Available:	**62,436**	**62,330**	**60,000**
Expenditures:			
Personal Services	15,108	15,561	16,000
Contractual Services	3,353	4,458	5,000
Insurance			3,000
Water Tower Expense	8,930	9,315	10,000
Materials & Supplies	5,475	4,758	6,000
Equipment			19,000
Other	188	238	1,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,054**	**34,330**	**60,000**
Unencumbered Cash Balance Dec 31	29,382	28,000	0
2020/2021/2022 Budget Authority Amoun	64,000	56,000	60,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	15,227	13,999	15,000
Receipts:			
Sewer Service Charges	29,609	28,599	28,000
Sewer Debt	10,833	10,732	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,442**	**39,331**	**38,000**
Resources Available:	**55,669**	**53,330**	**53,000**
Expenditures:			
Personal Services	10,323	10,633	11,000
Contractual Services	3,783	5,229	6,000
Insurance			3,000
Materials & Supplies	11,234	6,563	7,000
Equipment			9,521
Bond Principal	11,000	11,000	12,000
Bond Interest	5,329	4,904	4,478
Bond Fees	1	1	1
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,670**	**38,330**	**53,000**
Unencumbered Cash Balance Dec 31	13,999	15,000	0
2020/2021/2022 Budget Authority Amount	58,000	55,000	53,000

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Offerle
will meet on September 13, 2021 at 6:35 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	128,231	74.865	124,298	78.527	147,000	63,986	79.527
Debt Service							
Library							
Special Highway	6,683		6,209		12,000		
Water	33,054		34,330		60,000		
Sewer	41,670		38,330		53,000		
Totals	209,638	74.865	203,167	78.527	272,000	63,986	79.527
*Revenue Neutral Rate***							77.053
Less: Transfers	0		0		0		
Net Expenditure	209,638		203,167		272,000		
Total Tax Levied	58,907		61,995		xxxxxxxxxxxxxxxxx		
Assessed Valuation	786,840		789,473		804,583		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	128,000	117,000	106,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	10,860	5,529	28,871
Total	138,860	122,529	134,871

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Carrie Barlow
City Official Title: City Clerk

City of Offerle

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	61,995	77.052	218
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	61,995	77.052	218

2021 July 1 Valuation: 804,583

Valuation Factor: 804.583

Neighborhood Revitalization Subj to Rebate: 2,831

Neighborhood Revitalization factor: 2.831

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Legals

(First published in the Edwards County Sentinel on August 4, 2021)

NOTICE OF REVENUE NEUTRAL RATE HEARING

The governing body of 2022
City of Offerle
will meet on September 13, 2021 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by 2021 Kansas Senate Bill 13.

SUPPORTING COUNTIES
Edwards County (home county)

Revenue Neutral Rate*	77.053	Proposed Tax Rate	79.527

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by 2021 Kansas Senate Bill 13

Legals

(First published in the Edwards County Sentinel on August 4, 2021)

State of Kansas
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2022

NOTICE OF BUDGET HEARING

The governing body of
City of Offerle
will meet on September 13, 2021 at 6:35 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	128,231	74.865	124,298	78.527	147,000	63,986	79.527
Debt Service							
Library							
Special Highway	6,683		6,209		12,000		
Water	33,054		34,330		60,000		
Sewer	41,670		38,330		53,000		
Totals	209,638	74.865	203,167	78.527	272,000	63,986	79.527
*Revenue Neutral Rate***							77.053
Less: Transfers	0		0		0		
Net Expenditure	209,638		203,167		272,000		
Total Tax Levied	58,907		61,995		xxxxxxxxxxxxxxxxx		
Assessed Valuation	786,840		789,473		804,583		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	128,000	117,000	106,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	10,860	5,529	28,871
Total	138,860	122,529	134,871

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Carrie Barlow
City Official Title: City Clerk