State of Kansas
City

2025

CERTIFICATE

To the Clerk of 2025, 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 expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	174,000	71,304	77.555
Debt Service	10-113				
Library	12-1220				
Special Highway		7	30,000		
Water		7	74,000		
Sewer		8	93,000		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	371,000	71,304	77.555
Budget Hearing Notice		10			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
919,396
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 77.630
Does budget require a resolution to exceed the Revenue Neutral Rate? NO

Assisted by:
Adams Brown, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: Nov. 1 2024
Gina L. Schuette
County Clerk

Scott Butler, Henry T. Heim, Corey McAfee, Gene Mayo
Governing Body

CPA Summary

...ance is provided. Substantially all disclosures omitted.

COUNTY CLERK SEAL EDWARDS COUNTY, KANSAS

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	71,304	13,829	492	1,041	3,167	87
Debt Service						
Library						
TOTAL	71,304	13,829	492	1,041	3,167	87

County Treas Motor Vehicle Estimate 13,829
County Treas Recreational Vehicle Estimate 492
County Treas 16/20M Vehicle Estimate 1,041
County Treas Commercial Vehicle Tax Estimate 3,167
County Treas Watercraft Tax Estimate 87

Motor Vehicle Factor 0.19394
Recreational Vehicle Factor 0.00690
16/20M Vehicle Factor 0.01460
Commercial Vehicle Factor 0.04442
Watercraft Factor 0.00122

City of Offerle

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Offerle

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013	1/10/2017	12/1/2033	4.5-5.0	123,000	77,000	6/1		1,867		1,732	
						12/1	12/1	1,867	6,000	1,732	7,000
Total G.O. Bonds					**77,000**			**3,734**	**6,000**	**3,464**	**7,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**77,000**			**3,734**	**6,000**	**3,464**	**7,000**

State of Kansas
City

2025

City of Offerle

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, 2024	Payments Due 2024	Payments Due 2025
2020 Chevrolet Pickup	8/27/2020	60	3.50	29,942	14,542	5,558	5,558
Totals					14,542	5,558	5,558

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

City of Offerle 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36,363	31,120	36,425
Receipts:			
Ad Valorem Tax	60,597	69,878	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,914	1,000	1,000
Motor Vehicle Tax	13,711	13,259	13,829
Recreational Vehicle Tax	606	366	492
16/20M Vehicle Tax	486	883	1,041
Commercial Vehicle Tax	3,550	3,231	3,167
Watercraft Tax	4	85	87
Gross Earning (Intangible) Tax		0	0
Local Sales Tax	16,957	15,000	15,000
Franchise Tax	9,564	9,000	9,000
Licenses & Permits	175	100	100
Reimbursed Expense	803		
Trash Service Fees	20,653	23,000	23,000
Sales & Service	205	200	200
Grants	10,877		
Gifts & Donations	55		
Insurance	2,210	2,500	2,500
Other	746		
Interest on Idle Funds	364	300	200
Neighborhood Revitalization Rebate		-248	-1,947
Miscellaneous	174	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**146,651**	**138,554**	**67,669**
Resources Available:	**183,014**	**169,674**	**104,094**
Expenditures:			
General Government:			
Personal Services	36,409	37,500	38,000
Contractual Services	28,798	20,000	20,000
Insurance	16,408	17,225	18,000
Materials & Supplies	15,173	15,475	16,000
Equipment	1,800		1,000
Grants & Donations	250	250	1,000
Lease Purchase Payments	5,095	5,558	5,558
Computer Accessories	75	100	100
Remittances	118	200	200
Other	212	225	500
Fire:			
Personal Services			1,000
Contractual Services	4,018	4,100	5,000
Insurance	479	500	1,000
Materials & Supplies			3,000
Vehicles			500
Equipment			500
Other			500
Streets:			
Contractual Services	498	1,241	8,000
Materials & Supplies			1,000
Street Lights:			
Contractual Services	5,847	6,025	7,000
Capital Outlay	12,925		
Parks & Recreation:			
Contractual Services	4,753	4,900	5,000
Materials & Supplies	522	525	1,000
Land Improvements			500
Other	500	500	500
Non-Departmental:			
Trash Services	18,014	18,925	19,000
Cash Reserve (2025 column)	0		20,142
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**151,894**	**133,249**	**174,000**
Unencumbered Cash Balance Dec 31	31,120	36,425	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	195,000	169,000	174,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,000
		Tax Required	69,906
	Delinquent Comp Rate:	2.0%	1,398
		Amount of 2024 Ad Valorem Tax	71,304

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Offerle 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	17,461	21,441	25,050
Receipts:			
State of Kansas Gas Tax	4,569	4,960	4,950
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,569**	**4,960**	**4,950**
Resources Available:	**22,030**	**26,401**	**30,000**
Expenditures:			
Contractual Services			1,000
Materials & Supplies	589	1,351	29,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**589**	**1,351**	**30,000**
Unencumbered Cash Balance Dec 31	21,441	25,050	0
2023/2024/2025 Budget Authority Amount:	24,000	27,000	30,000

Adopted Budget

Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,962	26,354	33,900
Receipts:			
Water Service Charges	36,364	40,000	40,000
Connect Fees	50	50	50
Bulk Water	52	50	50
Interest on Idle Funds			
Miscellaneous	165		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,631**	**40,100**	**40,100**
Resources Available:	**57,593**	**66,454**	**74,000**
Expenditures:			
Personal Services	15,344	15,800	17,000
Contractual Services	3,655	3,775	10,000
Water Tower Expense	7,198	7,575	10,000
Materials & Supplies	4,744	5,404	10,000
Equipment			500
Other			500
Remittances	298		
Cash Reserve (2025 column)			26,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,239**	**32,554**	**74,000**
Unencumbered Cash Balance Dec 31	26,354	33,900	0
2023/2024/2025 Budget Authority Amount:	60,000	57,000	74,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Offerle 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,132	38,968	53,000
Receipts:			
Sewer Service Charges	31,143	30,000	30,000
Sewer Debt	10,787	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**41,930**	**40,000**	**40,000**
Resources Available:	**64,062**	**78,968**	**93,000**
Expenditures:			
Personal Services	10,532	10,850	12,000
Contractual Services	2,894	3,350	5,000
Materials & Supples	1,665	2,034	10,000
Equipment			1,000
Bond Principal	6,000	6,000	7,000
Bond Interest	4,003	3,734	3,464
Cash Reserve (2025 column)			54,536
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,094**	**25,968**	**93,000**
Unencumbered Cash Balance Dec 31	38,968	53,000	0
2023/2024/2025 Budget Authority Amount:	71,004	69,000	93,000

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

City of Offerle

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	27,928	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		27,928
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	27,928	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	27,928
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	27,928	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**27,928** **
										27,928 **

**Note: These two block figures should agree.

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

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Offerle
will meet on August 12, 2024 at 6:30 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	151,894	76.474	133,249	78.516	174,000	71,304	77.629
Debt Service							
Library							
Special Highway	589		1,351		30,000		
Water	31,239		32,554		74,000		
Sewer	25,094		25,968		93,000		
Non-Budgeted Funds-A							
Totals	208,816	76.474	193,122	78.516	371,000	71,304	77.629
						*Revenue Neutral Rate***	*77.630*
Less: Transfers	0		0		0		
Net Expenditure	208,816		193,122		371,000		
Total Tax Levied	63,986		71,304		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	836,704		908,148		918,521		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	95,000	83,000	77,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	24,263	19,083	14,542
Total	119,263	102,083	91,542

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Tali Whipple
Official Title: City Clerk

Legals

(First published in the Edwards County Sentinel on August 22, 2024)

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Offerle
will meet on September 3, 2024 at 6:30 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	151,894	76.474	133,249	78.516	174,000	71,304	77.629
Debt Service							
Library							
Special Highway	582		1,351		10,000		
Water	31,236		32,554		74,000		
Sewer	25,094		25,968		93,000		
Non-Budgeted Funds-A							
Totals	208,816	76.474	193,122	78.516	371,000	71,304	77.629
						Revenue Neutral Rate**	77.630
Less: Transfers	0		0		0		
Net Expenditure	208,816		193,122		371,000		
Total Tax Levied	63,986		71,304		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	836,704		908,148		918,521		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	95,000	83,000	77,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	24,263	19,083	14,542
Total	119,263	102,083	91,542

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Tali Whipple
Official Title: City Clerk