CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Osborne, Kansas
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 2026; and
(3) the Amount(s) of Amount of 2025 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,449,263	741,739	
Library	12-1220	8	95,350	85,743	
Special Highway		9	101,000		
Special Parks		9	23,431		
Airport		10	15,000		
Sewer		10	208,460		
Golf		11	58,000		
Emergency Services Building		11	73,586		
Electric & Water		12	3,158,529		
Non-Budgeted Funds (A)		13			
Non-Budgeted Funds (B)		14			
Totals for City		xxxxxxx	5,182,619	827,482	
Recreation	12-1927	8	102,500	17,811	
Totals Includes Recreation		xxxxxxx	5,285,119	845,293	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization		16			Nov 1, 2025 Total Assessed Valuation

City Revenue Neutral Rate	79.926
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

Date Attested: August 21, 2025

Heather Nichole Betzold
County Clerk

Governing Body

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

City of Osborne, Kansas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	702,964	62,070	1,146	1,757	4,007	726
Library	77,519	6,845	126	194	442	80
Recreation	17,824	1,574	29	45	102	18
TOTAL	798,307	70,489	1,301	1,996	4,551	824

County Treas Motor Vehicle Estimate 70,489

County Treas Recreational Vehicle Estimate 1,301

County Treas 16/20M Vehicle Estimate 1,996

County Treas Commercial Vehicle Tax Estimate 4,551

County Treas Watercraft Tax Estimate 824

Motor Vehicle Factor 0.08830

Recreational Vehicle Factor 0.00163

16/20 Vehicle Factor 0.00250

Commercial Vehicle Factor 0.00570

Watercraft Factor 0.00103

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
Electric and Water Fund	Electric Utility Reserve	220,000	93,000	163,000	K.S.A. 12-825d
Electric and Water Fund	General Fund	270,000	99,024	56,690	K.S.A. 12-825d
Electric and Water Fund	Equipment Fund	40,000	140,000	80,000	K.S.A. 12-825d
Recreation Fund	Perm. Rec. Park Equip.	5,000	5,000	5,000	K.S.A. 12-1, 117
Electric and Water Fund	Golf Fund	15,000	15,000	-	K.S.A. 12-825d
General Fund	Improvement Reserve Fund	-	17,752	7,248	K.S.A. 12-1, 118
Sewer Fund	Special Highway Fund	-	-	66,460	K.S.A. 12-825d
	Totals	550,000	369,776	378,398	
	Adjustments*				
	Adjusted Totals	550,000	369,776	378,398	

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

STATEMENT OF INDEBTEDNESS

Tpye of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Pollution	4/28/2009	4/28/2030	2.67	292,010	9,858	2/1 & 8/1	8/1	171	9,858	0	0
Total Other					**9,858**			**171**	**9,858**	**0**	**0**
Total Indebtedness					**9,858**			**171**	**9,858**	**0**	**0**

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 2025	Payments Due 2025	Payments Due 2026
Generators	6/21/2024	120	4.911%	1,900,000	0	0	245,839
				Totals	**0**	**0**	**245,839**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Osborne, Kansas
Osborne County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$77,519	$85,743
Delinquent Tax	$0	$0
Motor Vehicle Tax	$7,788	$6,845
Recreational Vehicle Tax	$173	$126
16/20M Vehicle Tax	$166	$194
TOTAL TAXES	$85,646	$92,908
Difference in Total Taxes:	$7,262	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,865,399	$9,765,033
Did Assessed Valuation Decrease?	No	
Levy Rate	8.744	8.781
Difference in Levy Rate:	0.037	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

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	533,294	846,074	376,192
Receipts:			
Ad Valorem Tax	675,095	702,964	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,829	0	0
Motor Vehicle Tax	86,259	75,482	62,070
Recreational Vehicle Tax	1,792	1,679	1,146
16/20M Vehicle Tax	1,913	1,606	1,757
Commercial Vehicle Tax	5,548	5,739	4,007
Watercraft Tax	0	951	726
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	72,473	65,000	65,000
Local Alcoholic Liquor	254	205	244
Licenses and Permits	11,072	4,500	4,500
Franchise Fees	33,365	45,000	45,000
Highway Connecting Links	15,010	9,000	9,000
Fines and Bond Payments	7,598	7,500	7,500
Cemetery Lots and Permits	8,800	2,000	2,000
Osborne County Rock Receipts	6,083	500	500
Sale of Fireworks	0	100	100
Refunds	13,807	0	0
Rent Income	5,705	6,000	6,000
Swimming Pool	18,375	11,500	11,500
Grant Funds	65,690	0	0
Transfers In	270,000	99,024	56,690
	713		
Interest on Idle Funds	184,470	65,000	65,000
Neighborhood Revitalization Rebate	-22,047	-16,566	-11,908
Miscellaneous	9,860	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,488,664**	**1,087,684**	**331,332**
Resources Available:	**2,021,958**	**1,933,758**	**707,524**
Expenditures:			
General Government	226,983	162,000	174,000
Police Department	297,844	303,184	339,385
Fire Department	8,625	19,350	19,350
Street Department	136,368	380,000	205,000
Ball Field	44,539	51,600	51,600
Park Department	70,866	70,000	86,000
Cemetery	1,666	6,500	6,500
Swimming Pool	52,026	81,000	81,000
Tort Liability	5,872	7,000	8,000
Economic Development	16,968	43,680	43,680
Golf	54,787	58,000	60,000
City Office Building	11,163	30,500	40,500
Ambulance	27,000	27,000	27,000
Employee Benefits	221,177	300,000	300,000
Sub-Total detail page	1,175,884	1,539,814	1,442,015
Transfer to Improvement Reserve Fund	0	17,752	7,248
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,175,884**	**1,557,566**	**1,449,263**
Unencumbered Cash Balance Dec 31	846,074	376,192	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,449,940	1,557,566	1,449,263
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,449,263
		Tax Required	741,739
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**741,739**

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

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	72,791	80,000	80,000
Contractual	68,916	70,000	80,000
Commodities	7,976	8,000	10,000
Miscellaneous	2,468	4,000	4,000
Grant Funds	74,832	0	0
Total	**226,983**	**162,000**	**174,000**
Police Department			
Salaries	206,392	174,134	207,422
Contractual	26,750	33,300	34,113
Commodities	26,432	72,750	72,750
Capital Outlay	35,425	23,000	25,000
Miscellaneous	2,845	0	100
Total	**297,844**	**303,184**	**339,385**
Fire Department			
Contractual	3,740	12,000	12,000
Commodities	4,885	7,350	7,350
Total	**8,625**	**19,350**	**19,350**
Street Department			
Salaries	50,750	54,000	54,000
Contractual	4,106	7,000	7,000
Commodities	81,512	94,000	94,000
Capital Outlay	0	225,000	50,000
Special Highway	0	0	0
Total	**136,368**	**380,000**	**205,000**
Ball Field			
Salaries	36,033	37,000	37,000
Contractual	25	1,600	1,600
Commodities	8,481	13,000	13,000
Total	**44,539**	**51,600**	**51,600**
Park Department			
Salaries	46,868	52,000	52,000
Contractual	1,016	3,000	3,000
Commodities	10,091	15,000	11,000
Capital Outlay	12,891	0	20,000
Total	**70,866**	**70,000**	**86,000**
Page Total	**785,225**	**986,134**	**875,335**

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Cemetery			
Contractual	0	1,000	1,000
Commodities	1,666	5,500	5,500
Total	**1,666**	**6,500**	**6,500**
Swimming Pool			
Salaries	34,532	40,000	40,000
Contractual	449	2,500	2,500
Commodities	11,951	13,500	13,500
Capital Outlay	5,094	25,000	25,000
Total	**52,026**	**81,000**	**81,000**
Tort Liability			
Contractual	5,872	7,000	8,000
Total	**5,872**	**7,000**	**8,000**
Economic Development			
Salaries	16,968	43,680	43,680
Total	**16,968**	**43,680**	**43,680**
Golf			
Salaries	54,787	58,000	60,000
Total	**54,787**	**58,000**	**60,000**
City Office Building			
Salaries	0	3,500	3,500
Contractual	6,738	10,000	10,000
Commodities	4,425	5,000	5,000
Capital Outlay	0	12,000	22,000
Total	**11,163**	**30,500**	**40,500**
Ambulance			
Contractual	27,000	27,000	27,000
Total	**27,000**	**27,000**	**27,000**
Employee Benefits			
Insurance Premiums	93,476	194,000	167,000
Payroll Taxes	42,777	29,000	45,000
Retirement	52,638	44,000	55,000
Unenployment Insurance	955	1,000	1,000
Workman's Compensation	31,331	32,000	32,000
Total	**221,177**	**300,000**	**300,000**
Page Total	**390,659**	**553,680**	**566,680**
General Fund - Detail Expend Total	**1,175,884**	**1,539,814**	**1,442,015**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,172	8,838	3,297
Receipts:			
Ad Valorem Tax	69,655	77,519	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,920		
Motor Vehicle Tax	10,453	7,788	6,845
Recreational Vehicle Tax	217	173	126
16/20M Vehicle Tax	232	166	194
Commercial Vehicle Tax	672	592	442
Watercraft Tax	0	98	80
Neighborhood Revitalization Rebate	-2,275	-1,827	-1,377
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**80,874**	**84,509**	**6,310**
Resources Available:	**97,046**	**93,347**	**9,607**
Expenditures:			
Personal Services	46,780	45,700	42,500
Contractual	700	1,000	1,000
Commodities	228	1,500	1,500
Capital Outlay	0	1,000	2,000
Appropriations to Library Board	40,500	39,850	47,350
Miscellaneous	0	1,000	1,000
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**88,208**	**90,050**	**95,350**
Unencumbered Cash Balance Dec 31	8,838	3,297	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	89,860	90,050	95,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	95,350
		Tax Required	85,743
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	85,743

Adopted Budget **Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,430	22,762	15,287
Receipts:			
Ad Valorem Tax	17,397	17,824	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	387	0	0
Motor Vehicle Tax	2,663	1,945	1,574
Recreational Vehicle Tax	55	43	29
16/20M Vehicle Tax	56	41	45
Commercial Vehicle Tax	171	148	102
Watercraft Tax	0	24	18
Program Fees	32,755	0	0
Grant Funds	4,578	75,000	67,920
Prior Year Cancelled Encumbrances	7,576	0	0
Neighborhood Revitalization Rebate	-568	0	-286
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**65,070**	**95,025**	**69,402**
Resources Available:	**91,500**	**117,787**	**84,689**
Expenditures:			
Commodities	2,229	0	0
Summer Recreation Program	53,889	22,500	22,500
Transfers Out	5,000	5,000	5,000
Grant Expenses - Equipment	7,620	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,738**	**102,500**	**102,500**
Unencumbered Cash Balance Dec 31	22,762	15,287	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	125,000	102,500	102,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,500
		Tax Required	17,811
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	17,811

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	59,432	13,121	0
Receipts:			
State of Kansas Gas Tax	35,691	34,540	34,540
County Transfers Gas	0	0	0
Transfer In	0	0	66,460
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,691**	**34,540**	**101,000**
Resources Available:	**95,123**	**47,661**	**101,000**
Expenditures:			
Personal Services	47,062	47,661	51,000
Commodities	34,940	0	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,002**	**47,661**	**101,000**
Unencumbered Cash Balance Dec 31	13,121	0	0
2024/2025/2026 Budget Authority Amount:	95,921	79,302	101,000

Adopted Budget **Special Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	22,728	22,982	23,187
Receipts:			
Liquor Tax	254	205	244
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**254**	**205**	**244**
Resources Available:	**22,982**	**23,187**	**23,431**
Expenditures:			
Capital Outlay	0	0	23,431
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**23,431**
Unencumbered Cash Balance Dec 31	22,982	23,187	0
2024/2025/2026 Budget Authority Amount:	22,993	23,138	23,431

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	12,286	8,373	5,500
Receipts:			
Rent	9,974	8,000	9,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,974**	**8,000**	**9,500**
Resources Available:	**22,260**	**16,373**	**15,000**
Expenditures:			
Salaries	0	4,000	4,000
Contractual	6,284	6,873	7,000
Commodities	7,603	0	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,887**	**10,873**	**15,000**
Unencumbered Cash Balance Dec 31	8,373	5,500	0
2024/2025/2026 Budget Authority Amount:	14,253	14,033	15,000

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	156,555	208,389	167,763
Receipts:			
Customer Sales	101,636	116,719	100,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,636**	**116,719**	**100,000**
Resources Available:	**258,191**	**325,108**	**267,763**
Expenditures:			
Personal Services	8,269	50,000	50,000
Contractual	4,324	23,000	23,000
Commodities	6,821	9,000	9,000
Capital Outlay	0	8,000	8,000
KDHE Water Pollution Loan	18,630	18,345	0
Insurance	8,449	12,000	15,000
Payroll Taxes	577	5,000	5,000
Health Insurance	1,884	25,000	25,000
Retirement	848	7,000	7,000
Transfer Out	0	0	66,460
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,802**	**157,345**	**208,460**
Unencumbered Cash Balance Dec 31	208,389	167,763	59,303
2024/2025/2026 Budget Authority Amount:	152,345	157,345	208,460

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	97,369	129,348	118,948
Receipts:			
Fees and Collections	49,509	40,000	40,000
Rent	14,150	9,600	14,000
Transfers In	15,000	15,000	0
Miscellaneous	983		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,642**	**64,600**	**54,000**
Resources Available:	**177,011**	**193,948**	**172,948**
Expenditures:			
Salaries	11,943	12,000	12,000
Contractual	3,764	6,000	6,000
Commodities	31,130	32,000	40,000
Capital Outlay	826	25,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,663**	**75,000**	**58,000**
Unencumbered Cash Balance Dec 31	129,348	118,948	114,948
2024/2025/2026 Budget Authority Amount:	47,750	75,000	58,000

Adopted Budget **Emergency Services Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	38,980	49,586	61,586
Receipts:			
Rent	12,000	12,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,000**	**12,000**	**12,000**
Resources Available:	**50,980**	**61,586**	**73,586**
Expenditures:			
Commodities	1,394	0	73,586
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,394**	**0**	**73,586**
Unencumbered Cash Balance Dec 31	49,586	61,586	0
2024/2025/2026 Budget Authority Amount:	0	62,980	73,586

See Tab A

"See Tab A" Note: This was a non-budgeted fund for 2024. Therefore, no budget authority was established.

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric & Water	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	1,527,927	1,704,106	1,213,382
Receipts:			
Electric Service Collections and Related Fees	2,186,645	2,100,000	2,100,000
Refunds	0	100	100
Licenses and Permits	900	0	0
Penalties	16,030	0	0
Rent	250	0	0
Water Collection	298,466	335,000	335,000
Prior Year Cancelled Encumbrances	4,305	0	0
Miscellaneous	36,954	12,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,543,550**	**2,447,100**	**2,447,100**
Resources Available:	**4,071,477**	**4,151,206**	**3,660,482**
Expenditures:			
Electric Production	1,005,660	1,490,000	1,490,000
Electric Distribution	227,997	359,500	359,500
Electric Administration	286,311	368,800	383,700
Water Production	128,250	147,000	148,000
Water Distribution	110,178	151,500	151,500
Water Administration	63,975	74,000	80,300
Transfers:			
General Fund	270,000	99,024	56,690
Electric Utility Reserve	220,000	93,000	163,000
Golf Fund	15,000	15,000	0
Equipment Fund	40,000	140,000	80,000
Lease Payment	0	0	245,839
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,367,371**	**2,937,824**	**3,158,529**
Unencumbered Cash Balance Dec 31	1,704,106	1,213,382	501,953
2024/2025/2026 Budget Authority Amount:	3,151,300	3,183,663	3,158,529

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget **Electric & Water Fund** - Detail Expe	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Electric Production			
Salaries	68,246	70,000	70,000
Contractual	17,406	10,000	10,000
Commodities	24,333	35,000	35,000
Capital Outlay	25,281	100,000	100,000
Fuel and Electricity	820,814	1,220,000	1,220,000
Auto Insurance	49,580	55,000	55,000
Total	**1,005,660**	**1,490,000**	**1,490,000**
Electric Distribution			
Salaries	96,696	180,000	180,000
Contractual	5,858	15,000	15,000
Commodities	71,408	88,500	88,500
Capital Outlay	54,035	70,000	70,000
House Demo	0	6,000	6,000
Total	**227,997**	**359,500**	**359,500**
Electric Administration			
Salaries	63,113	66,000	67,000
Contractual	20,013	30,000	30,000
Commodities	14,328	15,000	15,000
Insurance	30,094	35,000	40,000
Payroll Tax	20,101	20,000	25,000
Retirement	26,481	25,000	30,000
Health Insurance	27,444	45,000	45,000
Service Trust	10,300	15,000	15,000
Economic Development	4,841	16,800	15,700
Refunds	2,147	11,500	11,500
Sales Tax	67,804	87,500	87,500
Miscellaneous	(355)	2,000	2,000
Total	**286,311**	**368,800**	**383,700**
Water Production			
Salaries	47,746	49,000	50,000
Contractual	43,739	15,000	15,000
Commodities	19,282	28,000	28,000
Capital Outlay	17,483	55,000	55,000
Total	**128,250**	**147,000**	**148,000**
Water Distribution			
Salaries	37,937	47,000	47,000
Contractual	19,901	25,000	25,000
Commodities	19,938	29,500	29,500
Capital Outlay	32,402	50,000	50,000
Total	**110,178**	**151,500**	**151,500**
Water Administration			
Contractual	7,028	10,000	10,000
Commodities	3,265	4,300	4,300
Insurance	8,973	12,000	15,000
Payroll Tax	5,685	5,000	7,000
Retirement	8,808	8,700	10,000
Health Insurance	27,565	30,000	30,000
Water Protection Fee	2,651	4,000	4,000
Total	**63,975**	**74,000**	**80,300**
Page Total	**1,822,371**	**2,590,800**	**2,613,000**

City of Osborne, Kansas

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds (A)

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Econ Dev Revolving Loan		**Perm Trust - Park Fund**		**Perm Trust - Cemetery**		**Equipment**		**Electric Utility Reserve**		
Unencumbered Cash Balance Jan 1	703,581	Unencumbered Cash Balance Jan 1	2,396	Unencumbered Cash Balance Jan 1	25,937	Unencumbered Cash Balance Jan 1	1,088	Unencumbered Cash Balance Jan 1	1,891,854	Total 2,624,856
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Repayments	36,192			Cemetery Lots	700	Transfers In	40,000	Transfers In	220,000	
Interest Income	20,063									
Total Receipts	56,255	Total Receipts	0	Total Receipts	700	Total Receipts	40,000	Total Receipts	220,000	316,955
Resources Available:	759,836	Resources Available:	2,396	Resources Available:	26,637	Resources Available:	41,088	Resources Available:	2,111,854	2,941,811
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans	0							Capital Outlay	374,167	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	374,167	374,167
Cash Balance Dec 31	759,836	Cash Balance Dec 31	2,396	Cash Balance Dec 3	26,637	Cash Balance Dec 31	41,088	Cash Balance Dec 31	1,737,687	2,567,644 **
										2,567,644 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds (B)

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Permanent Recreation, Park Eq		0		0		0		0		
Unencumbered Cash Balance Jan 1	19,742	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 19,742
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	5,000									
Total Receipts	5,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,000
Resources Available:	24,742	Resources Available	0	Resources Available	0	Resources Available:	0	Resources Available:	0	24,742
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	600									
Total Expenditures	600	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	600
Cash Balance Dec 31	24,142	Cash Balance Dec 3	0	Cash Balance Dec 3	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	24,142 **
										24,142 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Osborne, Kansas
will meet on August 20, 2025 at 6:00 pm at City Clerk's Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,175,884	84.396	1,557,566	79.293	1,449,263	741,739	75.959
Library	88,208	8.708	90,050	8.744	95,350	85,743	8.781
Special Highway	82,002		47,661		101,000		
Special Parks					23,431		
Airport	13,887		10,873		15,000		
Sewer	49,802		157,345		208,460		
Golf	47,663		75,000		58,000		
Emergency Services Building	1,394				73,586		
Electric & Water	2,367,371		2,937,824		3,158,529		
Non-Budgeted Funds (A)	374,167						
Non-Budgeted Funds (B)	600						
Totals for City	4,200,978	93.104	4,876,319	88.037	5,182,619	827,482	84.740
					*City Revenue Neutral Rate (excluding Recreation Commission)***		79.926
Recreation Commission	68,738		102,500		102,500	17,811	1.824
Totals Including Recreation	4,269,716	93.104	4,978,819	88.037	5,285,119	845,293	86.564
Less: Transfers	550,000		369,776		378,398		
Net Expenditure	3,719,716		4,609,043		4,906,721		
Total Tax Levied	780,532		798,307		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,192,047		8,865,399		9,765,033		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	133,401	118,232	9,858
Lease Purchase Principal	0	0	0
Total	133,401	118,232	9,858

*Tax rates are expressed in mills

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

Hanna Eilert
City Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	729,831	74.739	11,908
Library	84,366	8.640	1,377
	0		0
	0		0
	0		0
	0		0
Recreation	17,525	1.795	286
TOTAL	831,722	85.173	13,571

2025 July 1 Valuation: 9,765,033

Valuation Factor: 9,765.033

Neighborhood Revitalization Subj to Rebate: 159,333

Neighborhood Revitalization factor: 159.333

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF OSBORNE, HEREBY NOTIFIES THE OSBORNE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXXXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 84.740. The date of our hearing is August 20, 2025 at 6:00 PM and will be held at City Office 128 N 1st Street in Osborne, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 7, 2025.

(Seal)

Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Osborne, Kansas

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Library	88,208	8.708	90,050	8.744	95,350	85,743	8.781
Special Highway	82,002		47,661		101,000		
Special Parks					23,431		
Airport	13,887		10,873		15,000		
Sewer	49,802		157,345		208,460		
Golf	47,663		75,000		58,000		
Emergency Services Building	1,394				73,586		
Electric & Water	2,367,371		2,937,824		3,158,529		
Non-Budgeted Funds (A)	374,167						
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Totals for City	4,200,978	93.104	4,876,319	88.037	5,182,619	827,482	84.740
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*79.926*
Recreation Commission	68,738		102,500		102,500	17,811	1.824
Totals Including Recreation	4,269,716	93.104	4,978,819	88.037	5,285,119	845,293	86.564
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Hanna Eilert

City Official Title: City Clerk

Resolution No. 7-2025

A RESOLUTION OF THE CITY OF OSBORNE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Osborne was calculated as 79.926 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Osborne will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Osborne, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF OSBORNE:

The City of Osborne shall levy a property tax rate exceeding the Revenue Neutral Rate of 79.926 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 20th day of August 2025 and SIGNED by the Mayor.

Mayor

Attested: Barry Clark

Donna L Gilert

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Osborne To Levy a Property Tax Exceeding the Revenue Neutral Hearing to Exceed Revenue Neutral Rate held on 8/20/2025.

Resolution No. 7-2025

Governing Body Member	Yes	No	No Vote
Council Member Tracy Holloway	✓		
Council Member Ron Kaser	✓		
Council Member Eric Stanton			Not present
Council Member Ryan Sturgeon	✓		
Council Member Barry Curry	✓		
Council Member Nate Brown	✓		
TOTAL			

Certified:

Hannah Gilert

(Published Thursday, July 24, 2025 in the Osborne County Farmer)

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