State of Kansas
City

2025

CERTIFICATE

To the Clerk of Labette County, State of Kansas
We, the undersigned, officers of
City of Oswego
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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,582,911	349,930	40.989
Debt Service	10-113	8			
Library	12-1220	8	28,344	25,632	3.002
Industrial	19-4102	9	24,368		
Airport	12-1118	9	72,491	7,263	0.851
Employee Benefits	79-2934	10	292,767	255,842	29.968
Special Highway		11	167,914		
City Sales Tax- Streets		11	605,614		
City Sales Tax- Parks		12	247,690		
City Sales Tax- 1/2 Cent		12	477,199		
Special Parks & Recreation		13	6,627		
Golf Course		13	223,858		
Electric		14	2,290		
Water		15	1,855,176		
Sewer		16	602,844		
Refuse		17	398,674		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	6,588,765	638,668	74.810
Budget Hearing Notice		20	Labette Cty 8,534,355 Cherokee Cty 2,819		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			8537174
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		21			

Revenue Neutral Rate	66.750
Does budget require a resolution to exceed the Revenue Neutral Rate?	**Yes**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: September 16 2024
County Clerk

SEAL OF LABETTE COUNTY KANSAS

Governing Body

City of Oswego

2025

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	326,914	46,139	265	341	1,595	327
Debt Service						
Library	23,988	3,386	19	25	117	24
Industrial						
Airport	6,820	963	6	7	33	7
Employee Benefits	212,589	30,005	173	222	1,037	213
TOTAL	570,311	80,493	463	595	2,782	571

County Treas Motor Vehicle Estimate 80,493
County Treas Recreational Vehicle Estimate 463
County Treas 16/20M Vehicle Estimate 595
County Treas Commercial Vehicle Tax Estimate 2,782
County Treas Watercraft Tax Estimate 571

Motor Vehicle Factor 0.14114
Recreational Vehicle Factor 0.00081
16/20M Vehicle Factor 0.00104
Commercial Vehicle Factor 0.00488
Watercraft Factor 0.00100

City of Oswego

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
General	Capital Improvements	56,026	31,500	34,800	K.S.A. 12-1, 118
General	Municipal Equipment	46,567	54,367	51,567	K.S.A. 12-1, 117
General	Oswego Golf Course	14,876	14,876	14,876	K.S.A. 79-2934
City Sales Tax - Park	Capital Improvements	22,450	0	0	K.S.A. 12-1, 118
City Sales Tax - 1/2 Cen	Municipal Equipment	21,290	0	0	K.S.A. 12-1, 117
Special Highway	Municipal Equipment	1,750	2,800	2,800	K.S.A. 12-1, 117
Airport	Capital Improvements	6,000	7,000	7,000	K.S.A. 12-1, 118
Water Utility	General	110,000	139,000	110,000	K.S.A. 12-825d
Water Utility	Municipal Equipment	7,250	7,250	7,250	K.S.A. 12-1, 117
Water Utility	Capital Improvements	9,000	7,000	7,000	K.S.A. 12-1, 118
Sewer Utility	General	32,000	0	0	K.S.A. 12-825d
Sewer Utility	Municipal Equipment	7,000	10,800	9,400	K.S.A. 12-1, 117
Sewer Utility	Capital Improvements	8,000	7,000	8,400	K.S.A. 12-1, 118
Refuse Utility	General	29,000	0	29,000	K.S.A. 12-825d
Refuse Utility	Municipal Equipment	14,000	13,000	13,000	K.S.A. 12-1, 117
Refuse Utility	Capital Improvements	5,000	7,000	7,000	K.S.A. 12-1, 118
Oswego Golf Course	Capital Improvements	7,413	0	0	K.S.A. 12-1, 118
	Totals	397,621	301,593	302,093	
	Adjustments*				
	Adjusted Totals	397,621	301,593	302,093	

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

City of Oswego

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 Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Series 2021 A - Sewer	9/1/2021	9/1/2041	2-3	2,995,000	2,705,000	6/1 & 12/1	12/1	63,800	160,000	59,000	135,000
Series 2021 B - Water	9/1/2021	9/1/2038	.5-2.7	2,300,000	2,270,000	6/1 & 12/1	12/1	48,817	135,000	47,737	135,000
Total G.O. Bonds					**4,975,000**			**112,617**	**295,000**	**106,737**	**270,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,975,000**			**112,617**	**295,000**	**106,737**	**270,000**

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
2010 Pierce Saber Pumper Trucl	2/12/2021	60	2.12	100,000	61,253	21,290	21,290
2024 Peterbilt 537 Trash Truck	3/14/2024	72	4.67	225,566	0	43,975	43,975
Totals					**61,253**	**65,265**	**65,265**

*****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: 2025

Library found in: City of Oswego
Labette 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 2024	Proposed Year 2025
Ad Valorem Tax	$23,268	$25,632
Delinquent Tax	$720	$747
Motor Vehicle Tax	$3,263	$3,386
Recreational Vehicle Tax	$18	$19
16/20M Vehicle Tax	$28	$25
TOTAL TAXES	$27,297	$29,809
Difference in Total Taxes:	$2,512	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,026,074	$8,544,132
Did Assessed Valuation Decrease?	No	
Levy Rate	2.989	3.000
Difference in Levy Rate:	0.011	
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

City of Oswego 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	577,855	605,429	510,601
Receipts:			
Ad Valorem Tax	344,224	317,107	xxxxxxxxxxxxxxxxx
Delinquent Tax	10,986	9,807	10,192
Motor Vehicle Tax	56,315	49,497	46,139
Recreational Vehicle Tax	316	274	265
16/20M Vehicle Tax	417	424	341
Commercial Vehicle Tax	1,904	667	1,595
Watercraft Tax	0	463	327
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	229,849	229,031	229,031
Franchise Tax	139,093	138,753	138,753
Fuel Tax Credit	2,044	259	259
Special Assessments	3,203	2,365	2,365
Intergovenmental			
State Grant	10,000	0	0
Local Alcohol Tax	156	197	148
Charges for Services			
Licenses and Fees	2,664	3,715	3,715
Building Permits	190	315	315
Rural Fire Contracts	29,291	30,621	30,621
Camping Fees	8,647	9,660	9,660
Swimming Pool	22,482	21,551	21,551
Motor Vehicle Inspections	2,268	1,062	1,062
Fines, Forfeitures & Penalties			
Fines	41,351	50,626	50,626
Use of Money & Property			
Rental Income	15,276	17,123	17,123
Other Receipts			
Donations	6,464	2,960	1,500
Reimbursed Expense	20,232	2,000	2,000
Operating Transfers From:			
Water Utility	110,000	139,000	110,000
Sewer Utility	32,000	0	0
Refuse Utility	29,000	0	29,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	20,824	35,464	35,464
Neighborhood Revitalization Rebate	-8,471	-9,534	-9,980
Miscellaneous	678	417	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,131,402**	**1,053,824**	**732,572**
Resources Available:	**1,709,257**	**1,659,253**	**1,243,173**

City of Oswego

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,709,257	1,659,253	1,243,173
Expenditures:			
General Government	250,514	259,317	568,430
Police	349,494	377,504	392,045
Fire	50,184	48,997	73,174
Streets	146,845	154,991	180,733
Parks	42,436	49,887	78,482
Community Center	35,532	35,675	46,387
Swimming Pool	59,725	62,630	74,475
Senior Citizens	8,555	8,002	12,136
Municipal Court	40,511	48,342	43,806
Library	0	0	8,000
Noxious Weed	2,564	2,564	4,000
Sub-Total detail page	986,359	1,047,909	1,481,668
Operating Transfers to:			
Municipal Equipment - General Administr	5,300	5,300	5,300
Municipal Equipment - Police	20,067	21,067	21,067
Municipal Equipment - Fire	6,000	7,000	7,000
Municipal Equipment - Public Works	3,000	8,000	8,000
Municipal Equipment - Park	10,200	11,000	8,200
Municipal Equipment - Community Cente	2,000	2,000	2,000
Golf Course Fund	14,876	14,876	14,876
Capital Improvements - General Administr	3,000	4,500	4,500
Capital Improvements - Fire	3,000	1,000	1,000
Capital Improvements - Public Works	12,000	7,000	7,000
Capital Improvements - Park	5,400	3,000	5,800
Capital Improvements - Community Cente	6,100	6,000	6,000
Capital Improvements - Pool	6,388	7,000	7,500
Capital Improvements - Senior Citizens	3,900	3,000	3,000
Capital Improvements - Debt Service	16,238	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,103,828**	**1,148,652**	**1,582,911**
Unencumbered Cash Balance Dec 31	605,429	510,601	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,592,931	1,545,684	1,582,911
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,582,911
		Tax Required	339,738
	Delinquent Comp Rate:	3.0%	10,192
		Amount of 2024 Ad Valorem Tax	349,930

City of Oswego 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Personal Services	140,117	154,363	183,666
Contractual Services	102,092	96,733	119,794
Commodities	8,305	8,221	12,950
Capital Outlay	0	0	252,020
Total	**250,514**	**259,317**	**568,430**
Police			
Personal Services	281,256	297,059	299,417
Contractual Services	39,039	48,915	54,878
Commodities	29,199	31,530	37,750
Total	**349,494**	**377,504**	**392,045**
Fire			
Personal Services	14,717	14,916	22,000
Contractual Services	30,593	26,581	42,874
Commodities	4,875	7,500	8,300
Capital Outlay	0	0	0
Total	**50,184**	**48,997**	**73,174**
Streets			
Personal Services	72,077	77,858	78,358
Contractual Services	69,006	67,892	91,375
Commodities	5,761	9,241	11,000
Capital Outlay	0	0	0
Total	**146,845**	**154,991**	**180,733**
Parks			
Personal Services	119	167	14,559
Contractual Services	29,931	32,112	44,023
Commodities	12,385	17,608	19,900
Capital Outlay	0	0	0
Total	**42,436**	**49,887**	**78,482**
Community Center			
Personal Services	2,712	3,190	3,264
Contractual Services	31,891	30,777	41,423
Commodities	929	1,708	1,700
Capital Outlay	0	0	0
Total	**35,532**	**35,675**	**46,387**
Swimming Pool			
Personal Services	35,279	38,297	43,925
Contractual Services	7,949	10,117	12,700
Commodities	16,497	14,216	17,850
Capital Outlay	0	0	0
Total	**59,725**	**62,630**	**74,475**
Senior Citizens			
Contractual Services	8,555	8,002	12,136
Total	**8,555**	**8,002**	**12,136**
Municipal Court			
Personal Services	26,188	28,141	27,256
Contractual Services	14,240	19,591	15,750
Commodities	83	610	800
Capital Outlay	0	0	0
Total	**40,511**	**48,342**	**43,806**
Library			
Contractual Services	0	0	8,000
Total	**0**	**0**	**8,000**
Noxious Weed			
Commodities	2,564	2,564	4,000
Total	**2,564**	**2,564**	**4,000**
Page Total	**986,359**	**1,047,909**	**1,481,668**

(Note: Should agree with general sub-totals.)

City of Oswego 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	778	0	0
Receipts:			
Ad Valorem Tax	22,697	23,268	xxxxxxxxxxxxxxxx
Delinquent Tax	682	720	747
Motor Vehicle Tax	3,370	3,263	3,386
Recreational Vehicle Tax	19	18	19
16/20M Vehicle Tax	26	28	25
Commercial Vehicle Tax	114	44	117
Watercraft Tax	0	31	24
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(559)	-700	-859
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,349**	**26,672**	**3,459**
Resources Available:	**27,127**	**26,672**	**3,459**
Expenditures:			
Appropriation to Library Board	27,127	26,672	28,344
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,127**	**26,672**	**28,344**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	27,924	26,672	28,344
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,344
		Tax Required	24,885
	Delinquent Comp Rate:	3.0%	747
		Amount of 2024 Ad Valorem Tax	25,632

City of Oswego 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,803	23,368	23,868
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Rental Income	500	500	500
Interest on Idle Funds	65	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**565**	**500**	**500**
Resources Available:	23,368	23,868	24,368
Expenditures:			
General Government			
Contractual Services	0	0	24,368
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**24,368**
Unencumbered Cash Balance Dec 31	23,368	23,868	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	23,203	24,114	24,368
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,368
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,494	47,365	46,496
Receipts:			
Ad Valorem Tax	6,452	6,616	xxxxxxxxxxxxxxxx
Delinquent Tax	201	204	212
Motor Vehicle Tax	958	928	963
Recreational Vehicle Tax	5	5	6
16/20M Vehicle Tax	7	8	7
Commercial Vehicle Tax	32	13	33
Watercraft Tax	0	9	7
Sales Tax	12,528	12,629	12,629
Use of Money & Property			
Rental Income	1,800	500	500
Sale of Assets	5,714	2,098	2,098
Interest on Idle Funds	1,517	2,732	2,732
Neighborhood Revitalization Rebate	-159	-199	-243
Miscellaneous	317	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,374**	**25,543**	**18,944**
Resources Available:	**72,867**	**72,908**	**65,440**
Expenditures:			
General Government			
Contractual	9,078	8,960	11,958
Commodities	10,424	10,452	53,533
Operating Transfers to:			
Municipal Equipment Reserve	0	0	0
Capital Improvements Fund	6,000	7,000	7,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,502**	**26,412**	**72,491**
Unencumbered Cash Balance Dec 31	47,365	46,496	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	51,631	74,713	72,491
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	72,491
		Tax Required	7,051
	Delinquent Comp Rate:	3.0%	212
		Amount of 2024 Ad Valorem Tax	7,263

City of Oswego 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,082	30,694	10,445
Receipts:			
Ad Valorem Tax	170,309	206,211	xxxxxxxxxxxxxxxx
Delinquent Tax	5,141	6,378	7,452
Motor Vehicle Tax	25,289	24,489	30,005
Recreational Vehicle Tax	142	135	173
16/20M Vehicle Tax	196	210	222
Commercial Vehicle Tax	853	330	1,037
Watercraft Tax	0	230	213
Interest on Idle Funds	5,488	2,855	2,855
Neighborhood Revitalization Rebate	-4,191	-6,200	-8,025
Miscellaneous	10,385	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**213,613**	**234,638**	**33,932**
Resources Available:	**254,694**	**265,332**	**44,377**
Expenditures:			
Employee Benefits			
Personal Services	224,000	254,887	262,767
Contractual Services	0	0	30,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**224,000**	**254,887**	**292,767**
Unencumbered Cash Balance Dec 31	30,694	10,445	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	227,849	254,887	292,767
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	292,767
		Tax Required	248,390
	Delinquent Comp Rate:	3.0%	7,452
		Amount of 2024 Ad Valorem Tax	255,842

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
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	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2024 Ad Valorem Tax	0

City of Oswego 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	56,881	86,571	117,398
Receipts:			
State of Kansas Gas Tax	44,590	45,500	45,460
County Transfers Gas	0	0	0
Interest on Idle Funds	3,443	5,056	5,056
Reimbursed Expense	0	195	0
Miscellaneous	8,808	6,346	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,840**	**57,097**	**50,516**
Resources Available:	**113,721**	**143,668**	**167,914**
Expenditures:			
General Government			
Personal Services	2,000	2,000	19,539
Contractual Services	9,627	5,904	10,909
Commodities	13,773	478	40,500
Capital Outlay	0	15,088	94,166
Operating Transfer to			
Municipal Equipment Fund	1,750	2,800	2,800
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,150**	**26,270**	**167,914**
Unencumbered Cash Balance Dec 31	86,571	117,398	0
2023/2024/2025 Budget Authority Amount	92,209	135,671	167,914

Adopted Budget

City Sales Tax- Streets	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	400,959	243,440	424,527
Receipts:			
Intergovernmental			
Sales Tax	165,755	162,152	162,152
Interest on Idle Funds	11,614	18,935	18,935
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**177,369**	**181,087**	**181,087**
Resources Available:	**578,328**	**424,527**	**605,614**
Expenditures:			
General Government			
Commodities	0	0	300,000
Capital Outlay	334,887	0	250,000
Cash Reserve (2025 column)	0	0	55,614
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**334,887**	**0**	**605,614**
Unencumbered Cash Balance Dec 31	243,440	424,527	0
2023/2024/2025 Budget Authority Amount	829,039	751,118	605,614

City of Oswego 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax- Parks**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	99,799	131,258	189,474
Receipts:			
Intergovernmental			
Sales Tax	55,252	54,051	54,051
Interest on Idle Funds	2,747	4,165	4,165
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,999**	**58,216**	**58,216**
Resources Available:	**157,797**	**189,474**	**247,690**
Expenditures:			
General Government			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	4,089	0	247,690
Debt Service			
Principal	0	0	0
Interest	0	0	0
Postage & Commission	0	0	0
Operating Tranfers to			
Capital Improvement Fund	22,450	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,539**	**0**	**247,690**
Unencumbered Cash Balance Dec 31	131,258	189,474	0
2023/2024/2025 Budget Authority Amount	151,826	208,620	247,690

Adopted Budget

City Sales Tax- 1/2 Cent	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	237,878	304,685	356,014
Receipts:			
Intergovernmental			
Sales Tax	110,503	108,101	108,101
Reimbursed Income	0	1,980	0
Interest on Idle Funds	5,452	13,084	13,084
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,955**	**123,165**	**121,185**
Resources Available:	**353,833**	**427,850**	**477,199**
Expenditures:			
General Government			
Commodities	0	71,836	125,000
Capital Outlay	27,858	0	352,199
Operating Transfers to:			
Municipal Equipment Fund	21,290	0	
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,148**	**71,836**	**477,199**
Unencumbered Cash Balance Dec 31	304,685	356,014	0
2023/2024/2025 Budget Authority Amount	351,327	451,877	477,199

City of Oswego 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,126	6,282	6,479
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	156	197	148
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**156**	**197**	**148**
Resources Available:	**6,282**	**6,479**	**6,627**
Expenditures:			
General Government			
Capital Outlay	0	0	6,627
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,627**
Unencumbered Cash Balance Dec 31	6,282	6,479	0
2023/2024/2025 Budget Authority Amount	6,285	6,527	6,627

Adopted Budget **Golf Course**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	67,281	64,724	64,445
Receipts:			
Taxes and Shared Receipts			
Fuel Tax Credit	220	122	122
Charges for Services			
Membership Fees	34,224	38,047	38,047
Green Fees	28,810	31,547	31,547
Golf Cart Fees	29,346	38,169	38,169
Tournament Proceeds	11,339	11,908	11,908
Concessions	20,427	22,021	22,021
Use of Money and Property			
Sale of Assets	0	0	0
Donations	0	0	0
Operating Transfers From			
General Fund	14,876	14,876	14,876
Interest on Idle Funds	431	2,723	2,723
Miscellaneous	9,922	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**149,595**	**159,413**	**159,413**
Resources Available:	**216,877**	**224,137**	**223,858**
Expenditures:			
General Government			
Contractual Services	128,587	139,400	139,981
Commodities	14,261	16,792	21,200
Capital Outlay	1,893	3,500	62,677
Debt Service			
Principal	0	0	0
Interest	0	0	0
Operating Transfers To:			
Municipal Equipment Fund	0	0	0
Capital Improvement Fund	7,413	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,153**	**159,692**	**223,858**
Unencumbered Cash Balance Dec 31	64,724	64,445	0
2023/2024/2025 Budget Authority Amount	199,844	220,078	223,858

City of Oswego

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,290	2,290	2,290
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,290**	**2,290**	**2,290**
Expenditures:			
Operating Expenditures			
Contractual Services	0	0	2,290
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,290**
Unencumbered Cash Balance Dec 31	2,290	2,290	0
2023/2024/2025 Budget Authority Amoun	2,290	2,290	2,290

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 Amoun	0	0	0

City of Oswego

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,010,507	981,996	946,629
Receipts:			
Charges for Services			
Water Sales	801,703	825,754	825,754
Bulk Water Sales	1,466	1,610	1,610
Water Fees	4,865	5,402	5,402
Penalties	14,018	14,518	14,518
Use of Money and Property			
Rental Income	4,200	4,050	4,050
Other Receipts			
Reimbursed Expense	859	0	0
Operating Transfer from:			
Electric Utility Fund	0	0	0
Interest on Idle Funds	20,904	57,213	57,213
Miscellaneous	5	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**848,020**	**908,547**	**908,547**
Resources Available:	**1,858,527**	**1,890,543**	**1,855,176**
Expenditures:			
Production			
Personal Services	130,539	138,383	158,484
Contractual Services	111,666	116,302	111,374
Commodities	46,702	53,592	68,625
Distribution			
Personal Services	88,404	94,024	107,888
Contractual Services	36,271	37,610	72,039
Commodities	10,084	21,882	28,700
Capital Outlay	33,154	33,154	904,079
Debt Service			
Principal	173,750	215,000	202,500
Interest	119,711	80,717	77,237
Operating Transfers to:			
General Fund	110,000	139,000	110,000
Municipal Equipment Fund	7,250	7,250	7,250
Capital Improvements Fund	9,000	7,000	7,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**876,531**	**943,914**	**1,855,176**
Unencumbered Cash Balance Dec 31	981,996	946,629	0
2023/2024/2025 Budget Authority Amoun	1,776,674	1,910,762	1,855,176

City of Oswego

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	151,939	228,526	284,928
Receipts:			
Charges for Services			
Sewer Collections	290,219	299,707	299,707
Special Assessments	2,403	2,757	2,757
Reimbursed Expenses	0	0	0
Interest on Idle Funds	3,769	15,452	15,452
Miscellaneous	4,068	1,086	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**300,459**	**319,002**	**317,916**
Resources Available:	**452,398**	**547,528**	**602,844**
Expenditures:			
Operating Expenditures			
Personal Services	53,603	57,579	60,619
Contractual Services	31,076	35,526	94,279
Commodities	1,681	6,140	24,590
Capital Outlay	28,861	33,655	308,556
Debt Service			
Principal	59,583	80,000	67,500
Interest	2,067	31,900	29,500
Operating Transfers to:			
General Fund	32,000	0	0
Municipal Equipment Fund	7,000	10,800	9,400
Capital Improvements Fund	8,000	7,000	8,400
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**223,872**	**262,600**	**602,844**
Unencumbered Cash Balance Dec 31	228,526	284,928	0
2023/2024/2025 Budget Authority Amount	409,850	473,947	602,844

City of Oswego

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	148,667	137,564	161,016
Receipts:			
Charges for Services			
Refuse Collections	211,076	218,345	218,345
Dumpster Fees	9,825	9,637	9,637
Interest on Idle Funds	3,445	9,676	9,676
Miscellaneous	249	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**224,595**	**237,658**	**237,658**
Resources Available:	**373,262**	**375,222**	**398,674**
Expenditures:			
Operating Expenditures			
Personal Services	90,867	93,255	96,836
Contractual Services	83,395	87,076	105,894
Commodities	13,436	13,875	17,850
Capital Outlay	0	0	85,119
Debt Service - Lease Purchase Payments	0	0	43,975
Operating Transfers to:			
General Fund	29,000	0	29,000
Municipal Equipment Fund	14,000	13,000	13,000
Capital Improvements Fund	5,000	7,000	7,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**235,698**	**214,206**	**398,674**
Unencumbered Cash Balance Dec 31	137,564	161,016	0
2023/2024/2025 Budget Authority Amoun	368,410	348,554	398,674

0

NON-BUDGETED FUNDS (A)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sick Leave		**Health Insurance Premi**		**Municipal Equipment**		**Capital Improvements**		**Home Grant Revolving**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	41,542	Cash Balance Jan 1	11,973	Cash Balance Jan 1	534,660	Cash Balance Jan 1	549,632	Cash Balance Jan 1	89,709	1,227,516
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money & Property		Use of Money & Property		Use of Money & Property		Use of Money & Property		Use of Money & Property		
Interest Income	0	Interest Income	90	Interest Income	12,122	Interest Income	9,236	Interest Income	257	
				Sale of Property	5,349	Sale of Property	17,914			
				Other Receipts		Other Receipts				
				Donations	0	Miscellaneous	3,711			
				Insurance Proceeds	14,200	Operating Transfers from:				
				Miscellaneous	11,720	General	56,026			
				Operating Transfers from:		Airport	6,000			
				General	46,567	Water	9,000			
				Airport	0	Sewer	8,000			
				Special Highway	1,750	Refuse	5,000			
				Golf Course	0	City Sales Tax - Park	22,450			
				Water	7,250	Colf Course Fund	7,413			
				Capital Improvement F	0					
				Sewer	7,000					
				City Sales Tax Find 1/2	21,290					
				Refuse	14,000					
Total Receipts	0	Total Receipts	89.75	Total Receipts	141247.49	Total Receipts	144748.91	Total Receipts	256.81	286,343
Resources Available:	41,542	Resources Available:	12,063	Resources Available:	675,907	Resources Available:	694,381	Resources Available:	89,966	1,513,859
Expenditures:		Expend:tures:		Expenditures:		Expenditures:		Expenditures:		
				General Government		General Government				
				Contractual	8,306	Capital Outlay	30,059			
				Capital Outlay	53,089	Debt Service				
				Debt Service		Principal	45,150			
				Pumper Truck-Lease	21,290					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	82,686	Total Expenditures	75,209	Total Expenditures	0	157,894
Cash Balance Dec 31	41,542	Cash Balance Dec 31	12,063	Cash Balance Dec 31	593,222	Cash Balance Dec 31	619,172	Cash Balance Dec 31	89,966	**1,355,965** **
										1,355,965 **

**Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (B)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Neighborhood Revitaliz		**Downtown Revitalizatio**		**Insurance Proceeds Fun**		**ARPA Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	107,771	Cash Balance Dec 31	1,613	Cash Balance Dec 31	0	Cash Balance Dec 31	99,694	Cash Balance Dec 31		209,077
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Taxes and Shared Receipts						Intergovernmental				
County Rebates	19					ARPA Grant	0			
Use of Money & Property						Unse of Money and Pro	982			
Interest Income	299					Interest				
Total Receipts	318	Total Receipts	0	Total Receipts	0	Total Receipts	981.91	Total Receipts	0	1,300
Resources Available:	108,089	Resources Available:	1,613	Resources Available:	0	Resources Available:	100,676	Resources Available:	0	210,377
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						General Government				
						Capital Outlay	90,307			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	90,307	Total Expenditures	0	90,307
Cash Balance Dec 31	108,089	Cash Balance Dec 31	1,613	Cash Balance Dec 31	0	Cash Balance Dec 31	10,369	Cash Balance Dec 31	0	**120,070** **
										120,070 **

** Note: These two block figures should agree.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 9, 2024 at 6:30 PM at Oswego City Hall 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 Oswego 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	1,103,828	45.347	1,148,652	42.013	1,582,911	349,930	40.956
Debt Service							
Library	27,127	2.990	26,672	2.989	28,344	25,632	3.000
Industrial					24,368	0	0.000
Airport	25,502	0.850	26,412	0.850	72,491	7,263	0.850
Employee Benefits	224,000	22.436	254,887	25.205	292,767	255,842	29.944
Special Highway	27,150		26,270		167,914		
City Sales Tax- Streets	334,887				605,614		
City Sales Tax- Parks	26,539				247,690		
City Sales Tax- 1/2 Cent	49,148		71,836		477,199		
Special Parks & Recreation					6,627		
Golf Course	152,153		159,692		223,858		
Electric					2,290		
Water	876,531		943,914		1,855,176		
Sewer	223,872		262,600		602,844		
Refuse	235,698		214,206		398,674		
Non-Budgeted Funds-A	157,894						
Non-Budgeted Funds-B	90,307						
Totals	3,554,638	71.623	3,135,141	71.057	6,588,765	638,668	74.750
						*Revenue Neutral Rate***	*66.750*
Less: Transfers	397,621		301,593		302,093		
Net Expenditure	3,157,017		2,833,548		6,286,672		
Total Tax Levied	570,293		570,311		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,962,435		8,026,074		8,544,132		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	5,515,000	5,255,000	4,975,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	100,000	80,830	61,253
Total	5,615,000	5,335,830	5,036,253

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

City of Oswego

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	297,898	34.866	9,980
Debt Service	0		0
Library	25,632	3.000	859
Industrial	0		0
Airport	7,263	0.850	243
Employee Benefits	239,526	28.034	8,025
			0
			0
			0
			0
			0
			0
			0
TOTAL	570,319	66.750	19,107

2024 July 1 Valuation: 8,544,132

Valuation Factor: 8,544.132

Neighborhood Revitalization Subj to Rebate: 286,243

Neighborhood Revitalization factor: 286.243

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 9, 2024 at 6:30 PM at Oswego City Hall 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 Oswego 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	1,103,828	45.347	1,148,652	42.013	1,582,911	349,930	40.956
Debt Service							
Library	27,127	2.990	26,672	2.989	28,344	25,632	3.000
Industrial					24,368	0	0.000
Airport	25,502	0.850	26,412	0.850	72,491	7,263	0.850
Employee Benefits	224,000	22.436	254,887	25.205	292,767	255,842	29.944
Special Highway	27,150		26,270		167,914		
City Sales Tax- Streets	334,887				605,614		
City Sales Tax- Parks	26,539				247,690		
City Sales Tax- 1/2 Cent	49,148		71,836		477,199		
Special Parks & Recreation					6,627		
Golf Course	152,153		159,692		223,858		
Electric					2,290		
Water	876,531		943,914		1,855,176		
Sewer	223,872		262,600		602,844		
Refuse	235,698		214,206		398,674		
Non-Budgeted Funds-A	157,894						
Non-Budgeted Funds-B	90,307						
Totals	3,554,638	71.623	3,135,141	71.057	6,588,765	638,668	74.750
						*Revenue Neutral Rate***	*66.750*
Less: Transfers	397,621		301,593		302,093		
Net Expenditure	3,157,017		2,833,548		6,286,672		
Total Tax Levied	570,293		570,311		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,962,435		8,026,074		8,544,132		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	5,515,000	5,255,000	4,975,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	100,000	80,830	61,253
Total	5,615,000	5,335,830	5,036,253

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

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

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 74.750 mills. The date of our hearing is September 9, 2024, at 6:30 PM and will be held at Oswego City Hall 703 5th St in Oswego, 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, 2024.

WITNESS my hand and official seal on 7-8-, 2024.

(Seal)

Jennifer Hine

Clerk or Officer of Governing Body

Resolution No. 9-9-24

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

WHEREAS, the Revenue Neutral Rate for the City of Oswego was calculated as 66.750 mills by the Labette County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oswego, 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 OSWEGO, KANSAS:

The City of Oswego, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.750 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 9th day of September 2024 and SIGNED by the Mayor.

Daniel J. Chapman, Mayor

Attested:

Jennifer Hine, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Oswego To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024

Resolution No. 9-9-2024

Governing Body Member	Yes	No	No Vote
Kenny Gott	X		
Brandon Conrad	X		
Brandy Scott	X		
Peyton Kessler			X
Jesse Merritt	X		
Justin McKee	X		
TOTAL			

Certified: Jennifer Kline

Labette Avenue

620-795-2550
labetteavenue@taylornews.org

AFFIDAVIT OF PUBLICATION

Rudy Taylor
of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

LABETTE AVENUE
P.O. BOX 269
Oswego, KS 67356

weekly newspapers in the City of Oswego, Chetopa, Altamont and Edna, County of Labette, State of Kansas, and of general circulation in said county, and which has been admitted to the mail at second class matter in said county during the period of one year immediately prior to the first publication of the notice hereinafter attached, was published in the regular and entire issue of each number of said newspapers for **one (1) Thursday.**

See attached

The first publication was made on **August 22, 2024,** knowledge of the statements above set forth, and that they are true.

State of Kansas, Labette County

Subscribed and sworn to before me this **22nd day of August, 20124.**

(Notary Public)

My appointment expires **September 1, 2027**
Printer's fee **$145.52**

RENA RUSSELL
Notary Public - State of Kansas
My Appt. 09/01/2027

PUBLIC NOTICE

(First published in the Labette Avenue,Thursday, August 22, 2024)

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 9, 2024 at 6:30 PM at Oswego City Hall 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 Oswego 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	1,103,829	45.347	1,148,652	42.013	1,582,91	349,930	40.956
Debt Service							
Library	27,123	2.990	26,672	2.989	28,344	25,61	3.000
Industrial					24,368	0	0.000
Airport	25,502	0.850	26,412	0.850	72,491	7,263	0.850
Employee Benefits	224,000	22.436	254,887	25.205	292,767	255,842	29.944
Special Highway	27,150		26,270		167,914		
City Sales Tax- Streets	334,887				605,614		
City Sales Tax- Parks	26,539				247,690		
City Sales Tax- 1/2 Cent	49,148		71,836		477,190		
Special Parks & Recreation					6,627		
Golf Course	152,153		159,692		223,858		
Electric					2,290		
Water	876,531		943,914		1,855,176		
Sewer	223,872		262,600		602,844		
Refuse	235,698		214,200		398,674		
Non-Budgeted Funds-A	157,894						
Non-Budgeted Funds-B	90,307						
Totals	3,554,638	71.623	3,135,141	71.057	6,588,765	638,668	74.750
						*Revenue Neutral Rate***	66.750
Less: Transfers	397,621		301,593		302,093		
Net Expenditure	3,157,017		2,833,548		6,286,672		
Total Tax Levied	570,293		570,311		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,962,434		8,026,074		8,544,132		

Outstanding Indebtedness, January 1.	2022	2023	2024
G.O. Bonds	5,515,000	5,255,000	4,975,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	100,000	80,830	61,253
Total	5,615,000	5,335,830	5,036,253

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report

A twice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published two times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition published on August 16, 2024 issue of said Columbus News-Report.
Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

Larry Hiatt

August 16, 2024

Notary Public

My Commission Expires: December 29, 2024

Printer's Fee: $66.00

SHERRY L. WASHBURN
Notary Public, State of Kansas
My Appointment Expires

Legal Notice

(First Published in the Columbus News Report Friday, August 16, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 9, 2024 at 6:30 PM at Oswego City Hall 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 Oswego 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	1,103,82	45.347	1,148,65	42.013	1,582.91	349,93	40.956
Debt Service							
Library	27,12	2.990	26,67	2.990	28	25,63	3.000
Industrial					24	0	0.000
Airport	25,5	0.850	26,41	0.850	72,49	7,263	0.850
Employee Benefits	224,00	22.436	254,88	25.205	292,76	255,84	29.944
Special Highway	27,		26,27		167,91		
City Sales Tax- Streets	334,				605,61		
City Sales Tax- Parks	26,3		71,83		247,69		
City Sales Tax- 1/2 Cent	49,14				477,19		
Special Parks & Recreation					6,62		
Golf Course	152,15		159,69		223,85		
Electric					2,29		
Water	876,53		943,91		1,855,17		
Sewer	223,87		262,90		602,84		
Refuse	235,69		214,20		398,67		
Non-Budgeted Funds-A	157,89						
Non-Budgeted Funds-B	90,30						
Totals	3,554,63	71,623	3,135,34	71,057	6,388,76	638,66	74,750
						Revenue Neutral Rate**	66.730
Less: Transfers	397,62		301,59		302,09		
Net Expenditure	3,157,01		2,833,54		6,286,67		
Total Tax Levied	570,29		570,31		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,962,43		8,026,07		8,544,13		
Outstanding Indebtedness, January 1,	022		2023		2024		
G.O. Bonds	5,515,000		5,255,000		4,975,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	100,000		80,830		61,253		
Total	5,615,000		5,335,830		5,036,253		

*Tax rates are expressed in mills

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

Jennifer Hinz
Official Title: City Clerk

oswegokansas.com/index.php/latest-news/673-2025-budget-hearing

My Institution – Blac... Your Assigned Cont... Legislative - League... Adobe Acrobat

...r t your default browser Set as default



Planning & Zoning
August 19th at 6:30pm
City Hall

City Offices Closed
September 2nd
Labor Day

Council Meeting
September 9th at 6:30pm
City Hall

Legal Notices and Latest News

- Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing
- ORD#1504 STOP
- ORD#1503 Mowing
- ORD#1502 Mowing
- ORD#1501 NRP
- Help Wanted- Police Officer

Events Calendar

August 2024

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

City Contact Information

City of Oswego, Kansas
PO Box 210
703 Fifth Street
Oswego, Kansas 67356

Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Oswego
will meet on September 9, 2024 at 6:30 PM at Oswego City Hall 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 Oswego 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	1,268,928	35.345	1,148,652	42.014	1,582,911	339,948	39.956
Debt Service							
Library	27,127	2.000	26,672	2.000	28,344	25,632	3.000
Industrial					21,368	0	0.000
Airport	25,502	0.850	26,412	0.850	72,492	7,284	0.850
Employee Benefits	224,000	22.436	254,388	25.295	292,767	255,842	29.944
Special Highway	27,150		26,275		167,914		
City Sales Tax- Streets	554,885				605,611		
City Sales Tax- Parks	26,530				247,669		
City Sales Tax- 1/2 Cent	49,148		71,830		477,199		
Special Parks & Recreation					6,827		
Golf Course	152,158		156,692		224,850		
Electric					5,200		
Water	876,532		943,911		1,855,176		
Sewer	225,872		262,669		692,844		
Refuse	255,698		214,200		398,677		
Non-budgeted Funds-A	197,894						
Non-budgeted Funds-B	99,617						
Totals	3,351,658	71.023	3,135,141	71.057	6,588,761	638,668	73.750
						*Revenue Neutral Rate**	66.750
Less: Transfers	397,928		301,500		592,000		
Net Expenditure	3,157,011		2,833,641		6,280,671		
Total Tax Levied	570,295		570,311		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,962,435		8,026,075		8,544,153		

Outstanding Indebtedness,	2023	2024	2025
January 1			
G.O. Bonds	5,515,000	5,255,000	4,975,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	100,000	80,860	61,253
Total	5,615,000	5,335,860	5,036,253

*Tax rates are expressed in mills

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

Jennifer Hine
Official Title: City Clerk

Wednesday, Aug 14, 2024 02:24 PM