State of Kansas
County
2024

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
Osborne County
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2024		NA			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	4,186,745	2,503,103	✓ 38.252
Debt Service	10-113				
Road & Bridge	68-5,101	8	1,175,525	894,034	✓ 13.663
EMS-Ambulance Service	19-262	9	588,650	404,458	✓ 6.181
Health Nurse	65-204	10	176,000	41,240	✓ 0.630
Appraisers Cost	19-436	11	172,450	110,370	✓ 1.687
Direct Election	19-436	12	54,270	53,561	✓ 0.819
Noxious Weed	2-1318	13	200,375	98,127	✓ 1.500
Hospital	19-4601	14	422,429	392,507	✓ 6.00
Hospital Debt Service	10-113	15	1,796,555	637,824	✓ 9.750
Conservation District	2-1907b	16	20,000	18,783	✓ 0.287
Fair Premium	2-129	17	15,000	9,612	✓ 0.147
Fair Building	2-131b	18	14,037	13,425	✓ 0.205
Mental Health	19-4004	19	37,568	36,704	✓ 0.561
Mental Retardation	19-4004	20	13,000	12,703	✓ 0.194
Historical Society	19-2651	21	3,000	2,777	✓ 0.042
County 911		22	168,060		
Employee Benefits		22	71,886		
Special Alcohol Program		23	7,508		
E-Waste		23	47,000		
Waste Disposal		24	255,000		
Tourism Promotion		24	7,800		
Health Capital Outlay		25	45,198		
Noxious Weed Cap Outlay		25	25,000		
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
Non-Budgeted Funds-C		28			
Non-Budgeted Funds-D		29			
Non-Budgeted Funds-E		30			
Non-Budgeted Funds-F		31			
Totals		xxxxx	9,503,056	5,229,228	79.918
Publication		46			
					County Clerk's Use Only
Is a Revenue Neutral Rate Resolution required?				No	654356851
			Revenue Neutral Rate	82.862	Nov 1, 2023 Total Assessed Valuation

Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
118 E Holme
Norton, KS 67654
Email:
mmapes@yahoo.com

OSBORNE COUNTY Seal KANSAS

Attest: August 14 2023

County Clerk

Governing Body

Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in projected budgets prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for these projected budgets.

State of Kansas
County

Osborne County

2024

CERTIFICATE (2)

Other County		Page No.	2024 Proposed Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
Fire District No 1	19-3610	32	46,986	39,423	15089282	2.606
Special Machinery & Equip		32				
Fire District No. 2	19-3610	33	37,056	33,400	6724989	4.852
Special Machinery & Equip		33				
Fire District No. 3	19-3610	34	56,790	49,443	9942364	4.973
Special Machinery & Equip		34				
Hawkeye Township	79-1962	35	30,178	29,713	1602077	18.547
Hancock Township	79-1962	36	40,760	41,041	1742,260	23.556
Sumner Township	79-1962	37	60,538	61,210	3181575	19.239
Covert Township	79-1962	38	33,588	33,396	895809	37.280
Winfield Township	79-1962	39	15,050	14,547	7062576	13.690
Indpendence Township	79-1962	40	24,735	22,658	1407386	16.099
Grant Township	79-1962	41	30,152	29,957	1846265	16.226
Lawrence Township	79-1962	42	28,806	27,344	1571961	17.395
Victor Township	79-1962	43	38,341	38,810	1670,629	23.231
Kill Creek Township	79-1962	44	34,000	30,779	2342237	13.141
Bethany Township	79-1962	45	26,766	22,424	3084210	7.27
TOTALS		xxxxxx	503,746	474,145	XXXXXXXXXX	XXXXXXXXXX

(Published Thursday, July 27, 2023 in the Osborne County Farmer)

NOTICE OF BUDGET HEARING

The governing body of

Osborne County

will meet on August 14, 2023 at 1:30 PM at Osborne County Courthouse Commissioner's Room 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 Osborne County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024			
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
General	2,913,376	41.077	4,030,543	38.377	4,186,745	2,503,103	38.363	
Road & Bridge	1,570,389	12.593	1,175,525	13.177	1,175,525	894,034	13.667	
EMS-Ambulance Service	422,892	8.444	588,650	8.690	588,650	404,458	6.183	
Health Nurse	183,952	0.619	170,600	0.599	176,000	41,240	0.630	
Appraisers Cost	124,719	2.579	166,850	2.084	172,450	110,370	1.687	
Direct Election	56,747	0.820	46,000	0.597	54,270	53,561	0.819	
Noxious Weed	161,028	1.500	200,375	1.500	200,375	98,127	1.500	
Hospital	406,609	6.000	419,232	6.000	422,429	392,507	6.000	
Hospital Debt Service	897,670	9.750	1,111,832	9.750	1,796,555	637,824	9.750	
Conservation District	20,000	0.301	20,000	0.291	20,000	18,783	0.287	
Fair Premium	9,000	0.205	13,500	0.188	15,000	9,612	0.147	
Fair Building	14,037	0.210	14,037	0.146	14,037	13,425	0.205	
Mental Health	37,480	0.551	37,568	0.554	37,568	36,704	0.561	
Mental Retardation	13,487	0.198	13,000	0.191	13,000	12,703	0.194	
Historical Society	1,863	0.030	2,000	0.029	3,000	2,777	0.042	
County 911	40,400		168,060		168,060			
Employee Benefits	0		71,886		71,886			
Special Alcohol Program			7,508		7,508			
E-Waste	4,082		47,000		47,000			
Waste Disposal	179,546		255,000		255,000			
Tourism Promotion	3,445		7,800		7,800			
Health Capital Outlay	49,464				45,198			
Noxious Weed Cap Outlay			16,107		25,000			
Non-Budgeted Funds-A	103,206							
Non-Budgeted Funds-B	52,776							
Non-Budgeted Funds-C	118,746							
Non-Budgeted Funds-D	2,548							
Non-Budgeted Funds-E	229,458							
Non-Budgeted Funds-F	0							
Totals	7,616,920	84.877	8,503,073	82.173	9,503,056	5,229,228	79.935	82.862
Less: Transfers	826,578		273,027		281,158			
Net Expenditure	6,790,342		8,310,046		9,221,898			
Total Tax Levied	5,416,318		5,420,164		xxxxxxxxxxxxxxxxx			
Assessed Valuation	63,813,729		65,960,720		65,417,821			

Outstanding Indebtedness,

January 1,	2021	2022	2023
G.O. Bonds	17,315,133	16,893,629	16,460,534
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	44,652	21,757	0
Total	17,359,785	16,915,386	16,460,534

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024			
Other District Funds	Expenditures	Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate*
Fire District No. 1	47,550	2.742	46,986	2.650	46,986	39,423	2.606	2.606
Fire District No. 2	37,049	5.000	37,056	4.743	37,036	33,400	4.852	4.852
Fire District No. 3	55,214	4.972	56,790	4.692	56,790	49,443	4.973	4.973
Hawkeye Township	32,766	17.464	30,178	17.684	30,178	29,713	18.548	18.548
Hancock Township	34,890	25.722	40,760	23.188	40,760	41,041	23.556	23.556
Sumner Township	66,867	19.347	60,538	18.882	60,538	61,210	19.239	19.239
Covert Township	35,714	35.866	33,588	36.351	33,588	33,396	37.280	37.280
Winfield Township	15,013	15.108	15,050	14.772	15,050	14,547	13.690	13.690
Independence Township	26,088	16.496	24,735	16.393	24,735	22,658	16.099	16.099
Grant Township	32,293	15.894	30,152	15.920	30,152	29,957	16.226	16.226
Lawrence Township	30,851	16.851	28,806	16.587	28,806	27,344	17.395	17.395
Victor Township	39,650	19.525	38,341	20.660	38,341	38,810	23.231	23.231
Kill Creek Township	33,362	16.609	34,000	11.084	34,000	30,779	13.141	13.141
Bethany Township	26,165	7.648	26,766	7.478	26,766	22,424	7.270	7.270
Mt Ayr Township	19,215	11.167	20,368	10.723	20,368	18,183	11.211	11.211

*Tax rates are expressed in mills

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

Heather Betzold

County Clerk

(Published Thursday, July 27, 2023 in the Osborne County Farmer)

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Appraisers Cost	124,719	2.579	166,850	2.084	172,450	110,570	1.687	
Direct Election	56,747	0.820	46,800	0.597	54,270	53,561	0.819	
Noxious Weed	161,028	1.500	200,375	1.500	200,375	98,127	1.500	
Hospital	406,609	6.000	419,232	6.000	422,429	392,507	6.000	
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Conservation District	20,000	0.301	20,000	0.291	20,000	18,783	0.287	
Fair Premium	9,008	0.205	13,500	0.188	15,000	9,612	0.147	
Fair Building	14,037	0.210	14,037	0.146	14,037	13,425	0.205	
Mental Health	37,480	0.551	37,568	0.554	37,568	36,704	0.561	
Mental Retardation	13,487	0.195	13,000	0.191	13,000	12,703	0.194	
Historical Society	1,863	0.030	2,000	0.029	3,000	2,777	0.042	
County 911	40,400		168,060		169,060			
Employee Benefits	0		71,886		71,886			
Special Alcohol Program			7,508		7,508			
E-Waste	4,021		47,000		47,000			
Waste Disposal	179,546		255,000		255,000			
Tourism Promotion	3,445		7,800		7,800			
Health Capital Outlay	49,464				45,198			
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Lease Pur. Princ.	44,652	21,757	0
Total	17,359,785	16,915,386	16,460,534

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024			
Other District Funds	Expenditures	Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate*
Fire District No. 1	47,558	2.743	46,986	2.650	46,986	39,423	2.606	2.606
Fire District No. 2	37,049	5.088	37,056	4.743	37,056	33,480	4.852	4.852
Fire District No. 3	55,214	4.972	56,790	4.692	56,790	49,443	4.973	4.973
Hawkeye Township	32,766	17.464	30,178	17.684	30,178	29,713	18.548	18.548
Hancock Township	34,890	25.722	40,760	23.188	40,760	41,041	23.556	23.556
Sumner Township	66,867	19.347	60,535	18.881	60,535	61,310	19.239	19.239
Covert Township	35,714	35.886	33,588	36.351	33,588	33,396	37.280	37.280
Winfield Township	15,013	15.108	15,050	14.772	15,050	14,547	13.690	13.690
Independence Township	26,688	16.496	24,735	16.393	24,735	27,658	16.099	16.099
Grant Township	32,293	15.864	30,152	15.920	30,152	29,957	16.226	16.226
Lawrence Township	30,851	16.851	28,806	16.587	28,806	27,344	17.395	17.395
Victor Township	39,650	19.525	38,341	20.660	38,341	38,810	23.231	23.231
Kill Creek Township	33,362	16.609	34,089	11.684	34,000	30,779	13.141	13.141
Bethany Township	26,765	7.648	26,766	7.478	26,766	22,424	7.270	7.270
Mt Ayr Township	19,215	11.167	20,368	10.733	20,368	18,183	11.211	11.211

*Tax rates are expressed in mills

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

Heather Betzold

County Clerk

Notice of Revenue Neutral Rate Intent

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

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

xx 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, 2023.

WITNESS my hand and official seal on July 17, 2023.

(Seal)



Heather Nichole Betzold
Clerk or Officer of Governing Body

Notice of Revenue Neutral Rate Intent

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Heather Nichole Betzold
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