

2024

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

**City of Quenemo**

- 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.

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	6	286,000	155,760 126.424
Debt Service	10-113			
Library	12-1220			
Special Highway		7	18,698	
Water		7	95,000	
Sewer		8	80,000	
Solid Waste		8	25,000	
Parks & Building		9	4,000	
		9		
<b>Totals</b>		xxxxxx	508,698	155,760 126.424
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10		1,234,716
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 126.424

Assisted by:  
Gordon CPA LLC

Address:  
4205 W. 6th St. Ste. C  
Lawrence, KS 66049  
Email:  
sgordon@cpagordon.com

Date Attested: 10-31 2023

Michelle Morris  
County Clerk

Dennis Devin  
Kevin  
Ron  
Bruce Ray  
Byron  
Barbara Wilson  
Governing Body

City of Quenemo

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
General	155,760	15,801	725	80	0	128
Debt Service						
Library						
<b>TOTAL</b>	155,760	15,801	725	80	0	128

County Treas Motor Vehicle Estimate 15,801

County Treas Recreational Vehicle Estimate 725

County Treas 16/20M Vehicle Estimate 80

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 128

Motor Vehicle Factor 0.10144

Recreational Vehicle Factor 0.00465

16/20 Vehicle Factor 0.00051

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00082

City of Quenemo

2024

Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2022</b>	<b>Current Amount for 2023</b>	<b>Proposed Amount for 2024</b>	<b>Transfers Authorized by Statute</b>
General	Parks & Building	10,442			KSA 12-1118
	<b>Totals</b>	10,442	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	10,442	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond Series 2019	12/17/2019	12/1/2050	2.75	714,706		6/1 & 12/1	12/1	19,935	15,000	19,523	15,000
<b>Total G.O. Bonds</b>					0			19,935	15,000	19,523	15,000
Revenue Bonds:											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			19,935	15,000	19,523	15,000

**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 2023	Payments Due 2023	Payments Due 2024
Backhoe	8/7/2019	60	4.47	40,000	17,292	9,104	9,104
<b>Totals</b>					<b>17,292</b>	<b>9,104</b>	<b>9,104</b>

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,338	64,750	75,359
Receipts:			
Ad Valorem Tax	123,343	155,760	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		15,586	15,801
Recreational Vehicle Tax		443	725
16/20M Vehicle Tax		129	80
Commercial Vehicle Tax			0
Watercraft Tax			128
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	28,859	35,000	30,000
Charges for Services	35,972	15,000	16,211
ARPA Funds	28,768		
In Lieu of Tax (IRB)			
Interest on Idle Funds	214		
Neighborhood Revitalization Rebate			0
Miscellaneous		7,000	7,901
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>217,156</b>	<b>228,918</b>	<b>70,846</b>
<b>Resources Available:</b>	<b>235,494</b>	<b>293,668</b>	<b>146,205</b>
Expenditures:			
Personnel	92,829	65,000	115,000
Contractual	51,728	130,000	125,000
Debt Service	1,000	1,000	1,000
Commodities	14,745	22,309	30,000
Transfer to Parks & Building	10,442		
Cash Forward (2024 column)			
Miscellaneous			15,000
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>170,744</b>	<b>218,309</b>	<b>286,000</b>
Unencumbered Cash Balance Dec 31	64,750	75,359	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amoun	225,671	218,309	286,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			286,000
Tax Required			139,795
Delinquent Comp Rate: 11.4%			15,965
Amount of 2023 Ad Valorem Tax			155,760

CPA Summary
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City of Quenemo

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,401	-1,782	8,498
Receipts:			
State of Kansas Gas Tax	8,888	10,280	10,200
County Transfers Gas		0	0
Reimbursements	1,350		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,238</b>	<b>10,280</b>	<b>10,200</b>
<b>Resources Available:</b>	<b>18,639</b>	<b>8,498</b>	<b>18,698</b>
Expenditures:			
Contractual/Commodities	20,421		18,698
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>20,421</b>	<b>0</b>	<b>18,698</b>
Unencumbered Cash Balance Dec 31	-1,782	8,498	0
2022/2023/2024 Budget Authority Amount	2,941	29,201	18,698

See Tab A

See Tab B

Adopted Budget <b>Water</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,190	30,215	25,215
Receipts:			
Charges to Customers	83,218	85,000	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>83,218</b>	<b>85,000</b>	<b>90,000</b>
<b>Resources Available:</b>	<b>108,408</b>	<b>115,215</b>	<b>115,215</b>
Expenditures:			
Operations	78,193	90,000	95,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>78,193</b>	<b>90,000</b>	<b>95,000</b>
Unencumbered Cash Balance Dec 31	30,215	25,215	20,215
2022/2023/2024 Budget Authority Amount	90,000	90,000	95,000

CPA Summary

City of Quenemo

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	93,800	101,576	96,528
Receipts:			
Charges to Customers	67,607	72,000	72,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>67,607</b>	<b>72,000</b>	<b>72,000</b>
<b>Resources Available:</b>	<b>161,407</b>	<b>173,576</b>	<b>168,528</b>
Expenditures:			
Operations	24,483	42,048	42,000
Debt Service	35,348	35,000	38,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>59,831</b>	<b>77,048</b>	<b>80,000</b>
Unencumbered Cash Balance Dec 31	101,576	96,528	88,528
2022/2023/2024 Budget Authority Amount	42,048	77,048	80,000

**See Tab A**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	18,818	15,752	15,752
Receipts:			
Charges to Customers	18,697	25,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>18,697</b>	<b>25,000</b>	<b>22,000</b>
<b>Resources Available:</b>	<b>37,515</b>	<b>40,752</b>	<b>37,752</b>
Expenditures:			
Operations	21,763	25,000	25,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>21,763</b>	<b>25,000</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	15,752	15,752	12,752
2022/2023/2024 Budget Authority Amount	19,500	25,000	25,000

**See Tab A**

CPA Summary
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City of Quenemo

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Parks & Building	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	2,000
Receipts:			
Fees	995	2,000	2,000
Transfer from General	10,442		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>11,437</b>	<b>2,000</b>	<b>2,000</b>
<b>Resources Available:</b>	<b>11,437</b>	<b>2,000</b>	<b>4,000</b>
Expenditures:			
Contractual Services	11,437		4,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>11,437</b>	<b>0</b>	<b>4,000</b>
Unencumbered Cash Balance Dec 31	0	2,000	0
2022/2023/2024 Budget Authority Amount	5,698	2,000	4,000

**See Tab A**

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**City of Quenemo**

will meet on September 13, 2023 at 7:00 PM at Quenemo Community Center 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 Quenemo City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	170,744	127.185	218,309	135.184	286,000	155,760	126.424
Debt Service							
Library							
Special Highway	20,421				18,698		
Water	78,193		90,000		95,000		
Sewer	59,831		77,048		80,000		
Solid Waste	21,763		25,000		25,000		
Parks & Building	11,437				4,000		
<b>Totals</b>	<b>362,389</b>	<b>127.185</b>	<b>410,357</b>	<b>135.184</b>	<b>508,698</b>	<b>155,760</b>	<b>126.424</b>
<i>Revenue Neutral Rate**</i>							<i>126.424</i>
Less: Transfers	10,442		0		0		
Net Expenditure	351,947		410,357		508,698		
Total Tax Levied	128,506		155,760		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,010,379		1,152,199		1,232,044		

Outstanding Indebtedness,

	2021	2022	2023
January 1,			
G.O. Bonds	714,706	699,706	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	32,684	32,000	17,292
Total	747,390	731,706	17,292

\*Tax rates are expressed in mills

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

**Tina Rose**

City Official Title: City Clerk

**Notice of Revenue Neutral Rate Intent**

THE GOVERNING BODY OF City Quenemo, HEREBY NOTIFIES THE  
\_\_\_\_\_ 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 135.184. The date of our hearing is Sep 13<sup>th</sup> at 7:00 AM (PM) and will be held at Community Building in Quenemo, 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 18, 2023

(Seal)



Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

**RECEIVED**

BY: mm DATE: 7-18-23

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

City of Quenemo

will meet on September 13, 2023 at 7:00 PM at Quenemo Community Center 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 Quenemo City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	170,744	127.185	218,309	135.184	295,687	166,553	135.184	
Debt Service								
Library								
Special Highway	20,421				18,698			
Water	78,193		90,000		95,000			
Sewer	59,831		77,048		80,000			
Solid Waste	21,763		25,000		25,000			
Parks & Building	11,437				14,000			
Totals	362,389	127.185	410,357	135.184	528,385	166,553	135.184	
<i>Revenue Neutral Rate**</i>								<i>126.424</i>
Less: Transfers	10,442		0		10,000			
Net Expenditure	351,947		410,357		518,385			
Total Tax Levied	128,506		155,760		XXXXXXXXXXXXXXXXXX			
Assessed Valuation	1,010,379		1,152,199		1,232,044			

Outstanding Indebtedness,

	2021	2022	2023
January 1,			
G.O. Bonds	714,706	699,706	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	32,684	32,000	17,292
Total	747,390	731,706	17,292

\*Tax rates are expressed in mills

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

Tina Rose

City Official Title: City Clerk

# Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 09-13-23.

Resolution No. 2023-09-01

126.424

Governing Body Member	Yes	No	No Vote
Bruce Rose	X		
Dawna Wilson	X		
Ron Traver	X		
Bryan Hempel	X		
Randall Wilson	X		
<b>TOTAL</b>	5		

Certified:

Tina Rose