2024

CERTIFICATE

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
City of Offerle
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum 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	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	169,000	71,304	78.516
Debt Service	10-113				
Library	12-1220				
Special Highway		7	27,000		
Water		7	57,000		
Sewer		8	69,000		
Non-Budgeted Funds		9			
Totals		xxxxxx	322,000	71,304	78.516
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			908,148
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 69.996

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Date Attested: November 1, 2023

Gina L. Schuetz
County Clerk

Governing Body

COUNTY CLERK SEAL EDWARDS COUNTY, KANSAS

City of Offerle

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				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	63,986	13,259	366	883	3,231	85
Debt Service						
Library						
TOTAL	63,986	13,259	366	883	3,231	85

County Treas Motor Vehicle Estimate 13,259

County Treas Recreational Vehicle Estimate 366

County Treas 16/20M Vehicle Estimate 883

County Treas Commercial Vehicle Tax Estimate 3,231

County Treas Watercraft Tax Estimate 85

Motor Vehicle Factor 0.20722

Recreational Vehicle Factor 0.00572

16/20 Vehicle Factor 0.01380

Commercial Vehicle Factor 0.05050

Watercraft Factor 0.00133

City of Offerle 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

City of Offerle

2024

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:											
Series 2013	1/10/2017	12/1/2033	4.5-5.0	123,000	83,000	6/1		2,002		1,867	
						12/1	12/1	2,002	6,000	1,867	6,000
Total G.O. Bonds					**83,000**			**4,004**	**6,000**	**3,734**	**6,000**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**83,000**			**4,004**	**6,000**	**3,734**	**6,000**

State of Kansas
City

City of Offerle

2024

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
2020 Chevrolet Pickup	8/27/2020	60	3.50	29,942	19,083	5,559	5,559
				Totals	**19,083**	**5,559**	**5,559**

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

City of Offerle 2024

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	39,556	38,961	34,997
Receipts:			
Ad Valorem Tax	60,889	62,066	xxxxxxxxxxxxxxx
Delinquent Tax	5,648	1,000	1,000
Motor Vehicle Tax	13,963	15,504	13,259
Recreational Vehicle Tax	379	417	366
16/20M Vehicle Tax	725	751	883
Commercial Vehicle Tax	3,335	3,345	3,231
Watercraft Tax	91	103	85
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	15,871	15,000	15,000
Franchise Tax	9,516	8,000	8,000
Licenses & Permits	135	100	100
Reimbursed Expense	2,352		
Trash Service Fees	20,340	23,000	23,000
Gifts & Donations	125		
Interest on Idle Funds	145	100	100
Neighborhood Revitalization Rebate			-248
Miscellaneous	73		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**133,587**	**129,386**	**64,776**
Resources Available:	**173,143**	**168,347**	**99,773**
Expenditures:			
General Government:			
Personal Services	35,305	36,364	38,000
Contractual Services	24,201	19,686	20,000
Insurance	14,608	15,338	16,000
Materials & Supplies	15,500	13,036	15,000
Equipment			1,000
Grants & Donations	825	1,000	1,000
Lease Purchase Payments	6,021	5,559	5,559
Other	261	500	500
Fire:			
Personal Services	566	583	1,000
Contractual Services	3,104	3,197	4,000
Insurance	610	640	1,000
Materials & Supplies	2,306	2,352	3,000
Vehicles			500
Equipment			500
Other			500
Streets:			
Contractual Services	6,751	7,005	8,000
Materials & Supplies			1,000
Parks & Recreation:			
Contractual Services	3,543	3,590	5,000
Materials & Supplies	973	1,000	1,000
Land Improvements			500
Other	500	500	500
Non-Departmental:			
Trash Services	19,108	23,000	23,000
Cash Forward (2024 column)			22,441
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**134,182**	**133,350**	**169,000**
Unencumbered Cash Balance Dec 31	38,961	34,997	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	147,000	192,729	169,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,000
		Tax **Required**	69,227
	Delinquent Comp Rate:	3.0%	2,077
		Amount of 2023 Ad Valorem Tax	**71,304**

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,733	17,461	22,050
Receipts:			
State of Kansas Gas Tax	4,758	4,990	4,950
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,758**	**4,990**	**4,950**
Resources Available:	**17,491**	**22,451**	**27,000**
Expenditures:			
Contractual Services			1,000
Materials & Supplies	30	401	26,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30**	**401**	**27,000**
Unencumbered Cash Balance Dec 31	17,461	22,050	0
2022/2023/2024 Budget Authority Amoun	12,000	24,000	27,000

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,879	20,962	17,000
Receipts:			
Water Service Charges	40,090	40,000	40,000
Connect Fees	350		
Interest on Idle Funds			
Miscellaneous	8		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,448**	**40,000**	**40,000**
Resources Available:	**63,327**	**60,962**	**57,000**
Expenditures:			
Personal Services	15,407	15,869	17,000
Contractual Services	9,700	9,894	10,000
Water Tower Expense	9,517	9,848	10,000
Materials & Supplies	7,331	7,851	10,000
Equipment			500
Other	410	500	500
Cash Forward (2024 column)			9,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,365**	**43,962**	**57,000**
Unencumbered Cash Balance Dec 31	20,962	17,000	0
2022/2023/2024 Budget Authority Amoun	60,000	60,000	57,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,571	22,133	29,001
Receipts:			
Sewer Service Charges	30,442	30,000	30,000
Sewer Debt	10,861	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**41,303**	**40,000**	**40,000**
Resources Available:	**63,874**	**62,133**	**69,001**
Expenditures:			
Personal Services	10,603	10,921	12,000
Contractual Services	4,030	4,231	5,000
Materials & Supples	10,631	7,976	10,000
Equipment			1,000
Bond Principal	12,000	6,000	6,000
Bond Interest	4,477	4,004	3,734
Cash Forward (2024 column)			31,266
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,741**	**33,132**	**69,000**
Unencumbered Cash Balance Dec 31	22,133	29,001	1
2022/2023/2024 Budget Authority Amount	53,000	71,004	69,000

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,964	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		13,964
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	13,964									
Total Receipts	13,964	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	13,964
Resources Available:	27,928	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	27,928
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	27,928	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	27,928 **
										27,928 **

** Note: These two block figures should agree.

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Offerle

will meet on September 11, 2023 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	134,182	79.527	133,350	76.474	169,000	71,304	78.000
Debt Service							
Library							
Special Highway	30		401		27,000		
Water	42,365		43,962		57,000		
Sewer	41,741		33,132		69,000		
Non-Budgeted Funds							
Totals	218,318	79.527	210,845	76.474	322,000	71,304	78.000
						*Revenue Neutral Rate***	*69.996*
Less: Transfers	0		0		0		
Net Expenditure	218,318		210,845		322,000		
Total Tax Levied	63,986		63,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	804,583		836,704		914,148		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	106,000	95,000	83,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	28,871	24,263	19,083
Total	134,871	119,263	102,083

*Tax rates are expressed in mills

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

Tali Whipple

City Official Title: City Clerk

Resolution No. 2023-001

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

WHEREAS, the Revenue Neutral Rate for the City of Offerle was calculated as 69.996 mills by the Edwards County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Offerle, 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 OFFERLE:

The City of Offerle shall levy a property tax rate exceeding the Revenue Neutral Rate of 69.996 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 11th day of September 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Offerle To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2023
Resolution No. 2023-001

Governing Body Member	Yes	No	No Vote
Ashley Chamberlain	X		
Corey McAvoy (via phone)	X		
Jamie Heinz (via phone)	X		
Clayton Jones	X		
Barb Crosswhite	X		
TOTAL 5			

Certified:
Jaci Whipple

Legals

(First published in the Edwards County Sentinel on July 26, 2023)

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Offerle
will meet on September 11, 2023 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	134,382	79.527	133,550	76.474	169,000	71,304	78.000
Debt Service							
Library							
Special Highway	30		401		27,000		
Water	42,365		43,962		57,000		
Sewer	41,741		33,132		69,000		
Non-Budgeted Funds							
Totals	218,518	79.527	210,845	76.474	322,000	71,304	78.000
						Revenue Neutral Rate**	69.996
Less: Transfers	0		0		0		
Net Expenditure	218,518		210,845		322,000		
Total Tax Levied	63,986		63,986		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	804,583		836,704		914,148		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	106,000	95,000	83,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	28,871	24,263	19,083
Total	134,871	119,263	102,083

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Tali Whipple
City Official Title: City Clerk

Proof of Publication

State of Kansas,
County of Edwards, ss:

Faith Bratkar

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE EDWARDS COUNTY SENTINEL.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in EDWARDS County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in EDWARDS County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 26 day of July, 20 23
2nd Publication was made on the ____ day of _____, 20 ____
3rd Publication was made on the ____ day of _____, 20 ____
4th Publication was made on the ____ day of _____, 20 ____
5th Publication was made on the ____ day of _____, 20 ____
6th Publication was made on the ____ day of _____, 20 ____

Publication fee $ 90
Affidavit, Notary's Fees $ _____
Additional Copies _____ @ _____ $ _____
Total Publication Fee $ _____

Faith Bratkar
(Signed)

Witness my hand this ____ day of _____, 20 ____

SUBSCRIBED and SWORN to before me this 27th day of July, 20 23.

Stephanie J. Brake
(Notary Public)

My commission expires April 16, 2025

STEPHANIE J. BRAKE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 4-16-25

Legals

(First published in the Edwards County Sentinel on July 26, 2

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HE

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

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authorit for Expenditures
General	134,182	79.527	133,350	76.474	169,000
Debt Service					
Library					
Special Highway	30		401		27,000
Water	42,365		43,962		57,000
Sewer	41,741		33,132		69,000
Non-Budgeted Funds					
Totals	218,318	79.527	210,845	76.474	322,000
					Reven
Less: Transfers	0		0		0
Net Expenditure	218,318		210,845		322,000
Total Tax Levied	63,986		63,986		xxxxxxxxxxxx
Assessed Valuation	804,583		836,704		914,148

Outstanding Indebtedness, January 1.	2021	2022	2023
G.O. Bonds	106,000	95,000	83,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	28,871	24,263	19,083
Total	134,871	119,263	102,083

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Tali Whipple
City Official Title: City Clerk