Penn Township
Osborne County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
				Total	**0**	**0**	**0**

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

Penn Township
Osborne County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,562	167	3	31	9	6
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	33,063	1,550	30	281	90	54
Noxious Weed	1,455	68	1	12	4	2
Cemetery	681	32	1	6	2	1
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	38,761	1,817	35	330	105	63

County Treas Motor Vehicle Estimate 1,817

County Treas Recreational Vehicle Estimate 35

County Treas 16/20M Vehicle Estimate 330

County Treas Commercial Vehicle Tax Estimate 105

County Treas Watercraft Tax Estimate 63

MVT Factor 0.04688

RVT Factor 0.00090

16/20M Factor 0.00851

Comm Veh Factor 0.00271

Watercraft Factor 0.00163

2025

Penn Township

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	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	7,000	7,000	KSA 68-141g
	Total	0	7,000	7,000	
	Adjustments*				
	Adjusted Totals	0	7,000	7,000	

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

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

Budgeted Year: 2025

Library found in: Penn Township
Osborne County

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

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,606,724	$3,363,458
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

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

Penn Township 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 January 1	1,843	4,079	4,141
Receipts:			
Ad Valorem Tax	3,633	3,562	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	167
Recreational Vehicle Tax	0	0	3
16/20 M Vehicle Tax	0	0	31
Commercial Vehicle Tax	0	0	9
Watercraft Tax	0	0	6
Gross Earnings (Intangibles) Tax	1,021	1,000	1,675
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,654**	**4,562**	**1,891**
Resources Available:	**6,497**	**8,641**	**6,032**
Expenditures:			
	2,418		
Officers Pay			
Salaries & Wages			398
Employee Benefits		0	457
Supplies		500	2,000
Equipment			1,500
Buildings Maintenance			
Insurance		2,000	2,000
Publications		2,000	3,000
Cash Reserve (2025 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**2,418**	**4,500**	**9,355**
Unencumbered Cash Balance Dec 31	4,079	4,141	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,900	9,872	9,355
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,355
		Tax Required	3,323
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,323

CPA Summary

Penn Township 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	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	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	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Penn Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	11,840	13,508	12,441
Receipts:			
Ad Valorem Tax	33,765	33,063	xxxxxxxxxxxxxxx
Delinquent Tax	215		
Motor Vehicle Tax	2,139	1,500	1,550
Recreational Vehicle Tax	39	30	30
16/20M Vehicle Tax	184	200	281
Commercial Vehicle Tax	117	90	90
Watercraft Tax		50	54
Special Highway/Gasoline Tax	1,490	500	0
Equal & Adj Dist	11		
	1,116		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**39,076**	**35,433**	**2,005**
Resources Available:	**50,916**	**48,941**	**14,446**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Road Maintenance		2,000	10,892
Road Materials		10,000	10,000
Equipment		10,000	10,000
Materials		7,500	10,000
	37,408		
Cash Reserve (2025 column)			
Transfer to Special Machinery		7,000	7,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**37,408**	**36,500**	**47,892**
Unencumbered Cash Balance Dec 31	13,508	12,441	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	37,500	50,070	47,892
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,892
		Tax Required	33,446
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	33,446

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	32,690
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	11,250
Resources Available:	43,940
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**43,940**

CPA Summary

Penn Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	3,170	4,743	4,277
Receipts:			
Ad Valorem Tax		1,455	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		65	68
Recreational Vehicle Tax		0	1
16/20 M Vehicle Tax		10	12
Commercial Vehicle Tax		3	4
Watercraft Tax		1	2
	1,573		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,573**	**1,534**	**87**
Resources Available:	**4,743**	**6,277**	**4,364**
Expenditures:			
Officer Pay			
Equipment	0	2,000	5,720
Publication			
Insurance			
Chemicals			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**2,000**	**5,720**
Unencumbered Cash Balance Dec 31	4,743	4,277	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,500	4,598	5,720
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,720
		Tax Required	1,356
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,356

Adopted Budget

Cemetery	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	1,614	2,932	2,654
Receipts:			
Ad Valorem Tax	1,484	681	xxxxxxxxxxxxxx
Delinquent Tax	8	0	0
Motor Vehicle Tax	72	35	32
Recreational Vehicle Tax		0	1
16/20M Vehicle Tax	5	5	6
Commercial Vehicle Tax	4	1	2
Watercraft Tax	0	0	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,573**	**722**	**42**
Resources Available:	**3,187**	**3,654**	**2,696**
Expenditures:			
	255	1,000	3,332
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**255**	**1,000**	**3,332**
Unencumbered Cash Balance Dec 31	2,932	2,654	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,348	2,162	3,332
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,332
		Tax Required	636
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	636

CPA Summary

Penn Township 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Noxious Weed			0
Cemetery			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 3,363,458

Valuation Factor: 3,363.458

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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

State of Kansas
Township

CERTIFICATE 2025

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
Penn Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was 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 for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	9,355	3,323	0.998
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	47,892	33,446	9.942
Noxious Weed	2-1318	7	5,720	1,356	0.405
Cemetery	15-1015	7	3,332	636	0.189
Special Machinery		6			
Totals		xxxxxx	66,299	38,961	11.523
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					3,369,333
Rate Hearing Notice					Prev. Tax Less Coll.
Neighborhood Revitalization Rebate					Assessed Valuation

Revenue Neutral Rate	11.527
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Heather Nichole Barzalo
Osborne County Clerk
Address:
423 W Main - PO BOX 160
Osborne KS 67473
Email:
clerk@osborneacounty.gov

Attest: September 3 2024
Heather Nichole Barzalo
County Clerk

Governing Body

Special Road Election held for Mills for years.
First Levy in .

CPA Summary

(Published Thursday, August 8, 2024 in the Osborne County Farmer)

NOTICE OF BUDGET HEARING

The governing body of
Penn Township
Osborne County

will meet on August 20 2024 at 8:00 PM at 9 3/5 NW Ave Osborne KS 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 Office 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 2023		Current Year Estimate 2024		Proposed Budget 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	7,486	0.349	4,980	0.188	9,565	3,513	0.138
Debt Service							
Library							
Road	37,408	0.157	36,400	0.157	43,000	13,840	0.544
Bridge Fund		0.000	30,000	0.130	5,750	1,256	0.049
Cemetery	700	0.033	1,200	0.000	2,210	606	0.024
Special Highway							
Total	45,594	0.539	44,900	0.475	60,525	19,215	0.755
					Budget Authority for Expenditures	Ad Valorem Tax Rate*	
Less: Transfers	0		1,000		2,000		
Net Expenditure	45,594		43,900		58,525		
Total Tax Levied	19,200		18,000		xxxxxxxxxxxxxxx		
Assessed Valuation							
Township	3,554,840		3,800,720		3,960,000		
Outstanding Indebtedness,							
Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rate is expressed in mills

**Revenue Neutral Rate as defined by KSA 79-1988

Richard Hess
Penn Township