State of Kansas
City
2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle		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	1,527,089	374,067	50,067
Debt Service	10-113	8			
Library	12-1220	8	25,511	22,337	2,990
Industrial	19-4102	9	22,196		
Airport	12-1118	9	50,368	6,352	.850
Employee Benefits	79-2934	10	225,644	167,640	22,438
Special Highway		11	98,902		
City Sales Tax- Streets		11	670,511		
City Sales Tax- Parks		12	134,338		
City Sales Tax- 1/2 Cent		12	264,002		
Special Parks & Recreation		13	6,072		
Golf Course		13	143,061		
Electric		14	2,290		
Water		15	1,818,755		
Sewer		16	568,233		
Refuse		17	346,535		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	5,903,504	570,397	76,345
					County Clerk's Use Only
Budget Summary		20	Labette 7,469,627		7471379
Neighborhood Revitalization Rebate		21	Cherokee 1,752		Nov 1, 2021 Total Assessed Valuation

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

Attest: November 15, 2021
Gina Landes
County Clerk

SEAL OF LABETTE CO. KANSAS

Governing Body

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	358,178	53,274	409	567	1,152	332
Debt Service						
Library	22,458	3,340	26	36	72	21
Industrial						
Airport	6,387	950	7	10	21	6
Employee Benefits	168,590	25,076	192	267	542	156
TOTAL	555,613	82,640	634	880	1,787	515

County Treas Motor Vehicle Estimate 82,640
County Treas Recreational Vehicle Estimate 634
County Treas 16/20M Vehicle Estimate 880
County Treas Commercial Vehicle Tax Estimate 1,787
County Treas Watercraft Tax Estimate 515

Motor Vehicle Factor 0.14874
Recreational Vehicle Factor 0.00114
16/20M Vehicle Factor 0.00158
Commercial Vehicle Factor 0.00322
Watercraft Factor 0.00093

State of Kansas
City

City of Oswego

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due Interest	Date Due Principal	Amount Due 2021 Interest	Amount Due 2021 Principal	Amount Due 2022 Interest	Amount Due 2022 Principal
General Obligation:											
Series 2010 - Parks	9/30/2010	11/1/2027	3.75	338,000	90,000	5/1 & 11/1	11/1	3,375	21,000	2,588	22,000
Series 2014-3 Golf Course	9/30/2014	11/1/2034	4.35	135,000	109,000	5/1 & 11/1	11/1	4,742	5,000	4,524	6,000
Series 2011- Water	10/20/2011	10/20/2051	2.25	2,487,000	2,102,796	10/20	10/20	47,313	47,634	46,241	48,706
Series 2012 A- Sewer	3/1/2012	12/1/2038	2 - 4.125	1,805,000	1,325,000	6/1 & 12/1	12/1	2,406	55,000	3,300	60,000
Series 2012 B- Water	3/1/2012	1/1/2038	2 - 4.125	1,555,000	1,160,000	6/1 & 12/1	12/1	2,063	50,000	2,750	50,000
Series 2014-1 Streambank	3/4/2014	3/4/2054	3.00	423,000	386,712	3/4	3/4	11,601	6,699	11,400	6,900
Series 2014-2 Streambank	3/4/2014	3/4/2054	3.50	409,000	377,315	3/4	3/4	13,206	5,946	12,998	6,155
Series 2016- Demolition	12/27/2016	11/1/2026	3.75	150,000	77,000	5/1 & 11/1	11/1	3,638	15,000	3,075	15,000
Series 2021 A - Sewer	9/1/2021	9/1/2041	2 - 4.125	2,995,000	0	6/1 & 12/1	12/1	0	0	82,167	140,000
Series 2021 B - Water	9/1/2021	9/1/2038	2 - 4.125	2,300,000	0	6/1 & 12/1	12/1	0	0	55,518	10,000
Total G.O. Bonds					**5,627,823**			**88,343**	**206,279**	**224,561**	**364,761**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,627,823**			**88,343**	**206,279**	**224,561**	**364,761**

State of Kansas
City

City of Oswego

2022

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 2021	Payments Due 2021	Payments Due 2022
2010 Pierce Saber Pumper Trucl	2/12/2021	60	2.12	100,000	0	0	21,290
Totals					**0**	**0**	**21,290**

***If you are merely 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: 2022

Library found in: City of Oswego
Labette County

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 2021	Proposed Year 2022
Ad Valorem Tax	$21,560	$22,337
Delinquent Tax	$895	$859
Motor Vehicle Tax	$3,459	$3,340
Recreational Vehicle Tax	$32	$26
16/20M Vehicle Tax	$41	$36
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$25,987	$26,598
Difference in Total Taxes:	$611	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,480,395	$7,438,100
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.003	3.003
Difference in Levy Rate:	0.000	
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 from the State Library.

City of Oswego 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	397,319	414,766	485,529
Receipts:			
Ad Valorem Tax	315,694	343,851	xxxxxxxxxxxxxxxx
Delinquent Tax	11,200	14,327	14,387
Motor Vehicle Tax	55,071	52,249	53,274
Recreational Vehicle Tax	434	487	409
16/20M Vehicle Tax	585	621	567
Commercial Vehicle Tax	1,183	974	1,152
Watercraft Tax	0	342	332
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	188,438	197,370	197,370
Franchise Tax	121,667	124,674	124,674
Fuel Tax Credit	2,371	1,139	1,139
Special Assessments	0	660	660
Intergovernmental			
Local Alcohol Tax	150	179	155
Charges for Services			
Licenses and Fees	5,351	4,972	4,972
Building Permits	500	500	500
Rural Fire Contracts	26,877	27,204	27,204
Camping Fees	9,783	10,817	10,817
Swimming Pool	9,393	9,393	9,393
Motor Vehicle Inspections	1,980	2,322	2,322
Fines, Forfeitures & Penalties			
Fines	48,568	55,399	55,399
Use of Money & Property			
Rental Income	8,095	6,370	6,370
Other Receipts			
Donations	3,100	3,930	1,500
Reimbursed Expense	2,947	26,679	2,000
Operating Transfers From:			
Water Utility	110,000	110,000	110,000
Sewer Utility	32,000	32,000	32,000
Refuse Utility	29,000	29,000	29,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	6,270	753	753
Neighborhood Revitalization Rebate	-2,910	-2,935	-5,169
Miscellaneous	1,857	649	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**989,604**	**1,054,126**	**681,880**
Resources Available:	**1,386,923**	**1,468,892**	**1,167,409**

Page No. 7

City of Oswego

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,386,923	1,468,892	1,167,409
Expenditures:			
General Government	260,995	246,330	631,961
Police	274,376	293,785	327,321
Fire	38,905	55,581	66,800
Streets	111,433	138,543	161,752
Parks	44,053	45,806	75,301
Community Center	24,822	23,935	47,075
Swimming Pool	30,883	45,364	53,407
Senior Citizens	6,571	7,544	10,650
Municipal Court	30,406	30,230	40,950
Library	7,416	7,416	7,416
Noxious Weed	1,269	1,104	4,000
Sub-Total detail page	831,130	895,638	1,426,633
Debt Service			
Principal	14,250	15,000	15,000
Interest	3,164	3,638	3,075
Operating Transfers to:			
Municipal Equipment - General Administr	14,300	5,300	5,300
Municipal Equipment - Police	25,067	20,067	20,067
Municipal Equipment - Fire	4,600	4,000	4,000
Municipal Equipment - Streets	7,625	5,000	5,000
Municipal Equipment - Park	6,000	6,000	7,750
Municipal Equipment - Community Cente	2,000	2,000	2,000
Municipal Equipment - Golf	0	0	14,876
Capital Improvements - General Administr	26,300	3,000	3,000
Capital Improvements - Fire	7,000	3,000	3,000
Capital Improvements - Streets	17,333	7,333	5,000
Capital Improvements - Park	2,000	2,000	3,000
Capital Improvements - Community Cente	2,000	2,000	2,000
Capital Improvements - Pool	6,388	6,388	6,388
Capital Improvements - Senior Citizens	3,000	3,000	3,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**972,157**	**983,364**	**1,527,089**
Unencumbered Cash Balance Dec 31	414,766	485,529	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	1,148,104	1,142,593	1,527,089
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,527,089
		Tax Required	359,680
	Delinquent Comp Rate:	4.0%	14,387
		Amount of 2021 Ad Valorem Tax	374,067

Page No. 7a

City of Oswego 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Personal Services	164,051	154,588	162,318
Contractual Services	88,491	83,716	108,275
Commodities	8,453	8,026	18,150
Capital Outlay	0	0	343,218
Total	**260,995**	**246,330**	**631,961**
Police			
Personal Services	235,374	250,588	264,372
Contractual Services	26,382	29,315	35,624
Commodities	12,619	13,882	27,325
Capital Outlay	0	0	0
Total	**274,376**	**293,785**	**327,321**
Fire			
Personal Services	15,369	18,720	19,656
Contractual Services	21,442	33,395	39,994
Commodities	2,094	3,466	7,150
Capital Outlay	0	0	0
Total	**38,905**	**55,581**	**66,800**
Streets			
Personal Services	37,121	65,597	69,334
Contractual Services	67,407	65,933	82,368
Commodities	6,904	7,013	10,050
Capital Outlay	0	0	0
Total	**111,433**	**138,543**	**161,752**
Parks			
Personal Services	9,874	12,914	13,560
Contractual Services	26,021	26,694	47,731
Commodities	8,158	6,198	14,010
Capital Outlay	0	0	0
Total	**44,053**	**45,806**	**75,301**
Community Center			
Personal Services	1,833	1,183	6,115
Contractual Services	22,066	22,065	38,560
Commodities	924	687	2,400
Capital Outlay	0	0	0
Total	**24,822**	**23,935**	**47,075**
Swimming Pool			
Personal Services	19,988	29,494	29,494
Contractual Services	4,592	6,390	11,323
Commodities	6,303	9,480	12,590
Capital Outlay	0	0	0
Total	**30,883**	**45,364**	**53,407**
Senior Citizens			
Contractual Services	6,571	7,544	10,650
Total	**6,571**	**7,544**	**10,650**
Municipal Court			
Personal Services	19,658	20,314	21,330
Contractual Services	10,596	9,670	18,990
Commodities	153	246	630
Capital Outlay	0	0	0
Total	**30,406**	**30,230**	**40,950**
Library			
Contractual Services	7,416	7,416	7,416
Total	**7,416**	**7,416**	**7,416**
Noxious Weed			
Commodities	1,269	1,104	4,000
Total	**1,269**	**1,104**	**4,000**
Page Total	**831,130**	**895,638**	**1,426,633**

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

City of Oswego 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	20,904	21,560	xxxxxxxxxxxxxxxx
Delinquent Tax	689	895	859
Motor Vehicle Tax	3,448	3,459	3,340
Recreational Vehicle Tax	27	32	26
16/20M Vehicle Tax	36	41	36
Commercial Vehicle Tax	74	65	72
Watercraft Tax	0	23	21
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(193)	-193	-321
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,986**	**25,882**	**4,033**
Resources Available:	**24,986**	**25,882**	**4,033**
Expenditures:			
Culture and Recreation			
Appropriation to Library Board	24,986	25,882	25,511
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,986**	**25,882**	**25,511**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	25,400	26,075	25,511
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,511
		Tax Required	21,478
	Delinquent Comp Rate:	4.0%	859
		Amount of 2021 Ad Valorem Tax	22,337

City of Oswego 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,669	21,196	21,696
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	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	551	500	500
Interest on Idle Funds	184	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**735**	**500**	**500**
Resources Available:	21,404	21,696	22,196
Expenditures:			
General Government			
Contractual Services	208	0	22,196
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**208**	**0**	**22,196**
Unencumbered Cash Balance Dec 31	21,196	21,696	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	12,200	12,200	22,196
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,196
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Airport**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	16,950	16,927	23,039
Receipts:			
Ad Valorem Tax	6,479	6,132	xxxxxxxxxxxxxxx
Delinquent Tax	284	255	244
Motor Vehicle Tax	1,308	1,073	950
Recreational Vehicle Tax	10	10	7
16/20M Vehicle Tax	16	13	10
Commercial Vehicle Tax	28	20	21
Watercraft Tax	0	7	6
Sales Tax	13,892	16,397	16,397
Use of Money & Property			
Rental Income	2,629	803	803
Other Receipts			
Fuel Sales	4,597	2,874	2,874
Interest on Idle Funds	141	0	0
Neighborhood Revitalization Rebate	-60	-60	-91
Miscellaneous	819	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,143**	**27,524**	**21,221**
Resources Available:	**47,093**	**44,451**	**44,260**
Expenditures:			
General Government			
Contractual	6,717	10,835	12,804
Commodities	4,450	4,577	31,564
Operating Transfers to:			
Municipal Equipment Reserve	5,000	0	0
Capital Improvements Fund	14,000	6,000	6,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,166**	**21,412**	**50,368**
Unencumbered Cash Balance Dec 31	16,927	23,039	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	39,430	36,644	50,368
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,368
		Tax Required	6,108
	Delinquent Comp Rate:	4.0%	244
		Amount of 2021 Ad Valorem Tax	6,352

City of Oswego 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,233	51,000	34,182
Receipts:			
Ad Valorem Tax	161,911	161,846	xxxxxxxxxxxxxxx
Delinquent Tax	5,305	6,744	6,448
Motor Vehicle Tax	25,590	26,796	25,076
Recreational Vehicle Tax	202	250	192
16/20M Vehicle Tax	262	318	267
Commercial Vehicle Tax	550	500	542
Watercraft Tax	0	176	156
Operating Transfers from:			
Health Insurance Premium	3,000	0	0
Interest on Idle Funds	411	54	0
Neighborhood Revitalization Rebate	(1,493)	(1,493)	-2,412
Miscellaneous	7	14	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**195,746**	**195,205**	**30,269**
Resources Available:	**240,979**	**246,205**	**64,451**
Expenditures:			
Employee Benefits			
Personal Services	179,057	200,741	215,053
Contractual Services	10,922	11,282	10,591
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**189,979**	**212,023**	**225,644**
Unencumbered Cash Balance Dec 31	51,000	34,182	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	219,669	224,615	225,644
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	225,644
		Tax Required	161,192
	Delinquent Comp Rate:	4.0%	6,448
		Amount of 2021 Ad Valorem Tax	167,640

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2021 Ad Valorem Tax	0

City of Oswego

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	55,272	48,619	55,702
Receipts:			
State of Kansas Gas Tax	43,952	43,440	43,200
County Transfers Gas	0	0	0
Interest on Idle Funds	536	18	0
Miscellaneous	16,457	6,313	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,944**	**49,771**	**43,200**
Resources Available:	**116,216**	**98,390**	**98,902**
Expenditures:			
General Government			
Personal Services	25,726	25,726	27,012
Contractual Services	5,642	4,240	6,600
Commodities	34,480	10,972	35,900
Capital Outlay	0	0	27,640
Operating Transfer to:			
Municipal Equipment Fund	1,750	1,750	1,750
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,597**	**42,688**	**98,902**
Unencumbered Cash Balance Dec 31	48,619	55,702	0
2020/2021/2022 Budget Authority Amount	67,598	66,150	98,902

Adopted Budget

City Sales Tax- Streets	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	238,631	376,305	523,408
Receipts:			
Intergovernmental			
Sales Tax	138,318	146,702	146,702
Interest on Idle Funds	3,134	401	401
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**141,452**	**147,103**	**147,103**
Resources Available:	**380,082**	**523,408**	**670,511**
Expenditures:			
General Government			
Contractual Services	0	0	300,000
Commodities	3,778	0	370,511
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,778**	**0**	**670,511**
Unencumbered Cash Balance Dec 31	376,305	523,408	0
2020/2021/2022 Budget Authority Amount	200,000	320,000	670,511

City of Oswego 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax- Parks**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	121,727	58,277	83,771
Receipts:			
Intergovernmental			
Sales Tax	46,106	50,567	50,567
Interest on Idle Funds	1,235	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,341**	**50,567**	**50,567**
Resources Available:	**169,069**	**108,844**	**134,338**
Expenditures:			
General Government			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	86,666	698	109,750
Debt Service			
Principal	20,000	21,000	22,000
Interest	4,125	3,375	2,588
Postage & Commission	1	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**110,792**	**25,073**	**134,338**
Unencumbered Cash Balance Dec 31	58,277	83,771	0
2020/2021/2022 Budget Authority Amount	111,625	69,375	134,338

Adopted Budget

City Sales Tax- 1/2 Cent	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	143,445	183,785	162,772
Receipts:			
Intergovernmental			
Sales Tax	92,185	101,086	101,086
Interest on Idle Funds	1,524	144	144
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,709**	**101,230**	**101,230**
Resources Available:	**237,154**	**285,015**	**264,002**
Expenditures:			
General Government			
Commodities	0	0	0
Capital Outlay	53,369	122,243	264,002
Operating Transfers to:			
Municipal Equipment Fund	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,369**	**122,243**	**264,002**
Unencumbered Cash Balance Dec 31	183,785	162,772	0
2020/2021/2022 Budget Authority Amount	100,000	150,000	264,002

City of Oswego 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,550	5,737	5,916
Receipts:			
Intergovernmental			
Local Alcoholic Liqor Tax	150	179	156
Interest on Idle Funds	37	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**187**	**179**	**156**
Resources Available:	**5,737**	**5,916**	**6,072**
Expenditures:			
General Government			
Capital Outlay	0	0	6,072
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,072**
Unencumbered Cash Balance Dec 31	5,737	5,916	0
2020/2021/2022 Budget Authority Amount	3,025	4,000	6,072

Adopted Budget

Golf Course	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,269	29,584	42,994
Receipts:			
Taxes and Shared Receipts			
Fuel Tax Credit	106	198	198
Charges for Services			
Membership Fees	29,674	32,876	32,876
Green Fees	30,872	32,631	32,631
Golf Cart Fees	11,245	10,654	10,654
Tournament Proceeds	5,190	6,219	6,219
Concessions	16,558	17,471	17,471
Interest on Idle Funds	81	18	18
Miscellaneous	1,505	356	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**95,230**	**100,423**	**100,067**
Resources Available:	**119,499**	**130,007**	**143,061**
Expenditures:			
General Government			
Contractual Services	71,328	72,796	74,462
Commodities	4,627	4,476	9,115
Capital Outlay	0	0	48,960
Debt Service			
Principal	5,000	5,000	6,000
Interest	4,960	4,742	4,524
Operating Transfers To:			
Municipal Equipment Fund	4,000	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**89,915**	**87,014**	**143,061**
Unencumbered Cash Balance Dec 31	29,584	42,994	0
2020/2021/2022 Budget Authority Amount	91,679	87,014	143,061

City of Oswego

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 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
2020/2021/2022 Budget Authority Amoun	1,789	1,789	2,290

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

City of Oswego 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	881,873	926,427	1,025,544
Receipts:			
Charges for Services			
Water Sales	761,096	763,863	763,863
Bulk Water Sales	2,160	2,162	2,162
Water Fees	5,763	7,200	7,200
Penalties	14,431	14,841	14,841
Use of Money and Property			
Rental Income	4,300	4,200	4,200
Other Receipts			
Reimbursed Expense	370	0	0
Operating Transfer from:			
Electric Utility Fund	0	0	0
Interest on Idle Funds	8,820	945	945
Miscellaneous	1,321	196	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**798,261**	**793,407**	**793,211**
Resources Available:	**1,680,134**	**1,719,834**	**1,818,755**
Expenditures:			
Production			
Personal Services	105,460	117,581	126,883
Contractual Services	78,033	74,710	79,833
Commodities	56,156	46,973	70,025
Distribution			
Personal Services	74,829	81,215	88,797
Contractual Services	55,853	57,081	57,354
Commodities	7,305	9,017	24,800
Capital Outlay	4,559	0	1,001,645
Debt Service			
Principal	109,460	110,279	121,761
Interest	115,190	74,183	128,907
Operating Transfers to:			
General Fund	110,000	110,000	110,000
Municipal Equipment Fund	25,863	7,250	3,750
Capital Improvements Fund	11,000	6,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**753,707**	**694,289**	**1,818,755**
Unencumbered Cash Balance Dec 31	926,427	1,025,544	0
2020/2021/2022 Budget Authority Amoun	829,963	831,295	1,818,755

City of Oswego

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	288,440	273,812	317,743
Receipts:			
Charges for Services			
Sewer Collections	249,013	245,270	245,270
Special Assessments	4,389	4,770	4,770
Interest on Idle Funds	3,773	450	450
Miscellaneous	5,663	4,450	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**262,838**	**254,940**	**250,490**
Resources Available:	**551,278**	**528,752**	**568,233**
Expenditures:			
Operating Expenditures			
Personal Services	44,657	49,419	50,744
Contractual Services	61,815	51,927	92,406
Commodities	7,367	7,007	14,120
Capital Outlay	4,495	0	82,246
Debt Service			
Principal	55,000	55,000	200,000
Interest	48,269	2,406	85,467
Operating Transfers to:			
General Fund	32,000	32,000	32,000
Municipal Equipment Fund	16,862	9,250	6,250
Capital Improvements Fund	7,000	4,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**277,466**	**211,009**	**568,233**
Unencumbered Cash Balance Dec 31	273,812	317,743	0
2020/2021/2022 Budget Authority Amount	299,348	307,840	568,233

City of Oswego

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	135,843	135,356	137,033
Receipts:			
Charges for Services			
Refuse Collections	199,594	201,206	201,206
Dumpster Fees	7,039	8,090	8,090
Interest on Idle Funds	1,867	206	206
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**208,501**	**209,502**	**209,502**
Resources Available:	**344,344**	**344,858**	**346,535**
Expenditures:			
Operating Expenditures			
Personal Services	70,615	80,689	94,733
Contractual Services	76,009	79,010	87,490
Commodities	7,864	9,626	15,825
Capital Outlay	0	0	104,487
Operating Transfers to:			
General Fund	29,000	29,000	29,000
Municipal Equipment Fund	21,500	5,500	10,000
Capital Improvements Fund	4,000	4,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**208,988**	**207,825**	**346,535**
Unencumbered Cash Balance Dec 31	135,356	137,033	0
2020/2021/2022 Budget Authority Amoun	217,877	230,835	346,535

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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	41,248	Cash Balance Jan 1	14,881	Cash Balance Jan 1	392,517	Cash Balance Jan 1	366,970	Cash Balance Jan 1	88,564	904,179
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money & Property		Use of Money & Property		Intergovernmental		Intergovernmental		Use of Money & Property		
Interest Income	168	Interest Income	92	SPARK Grant	60,000	State Grants	12,416	Interest Income	979	
				Use of Money & Property		Use of Money & Property				
				Interest Income	4,981	Interest Income	4,911			
				Sale of Property	11,400	Insurance Proceeds	53,074			
				Other Receipts		Operating Transfers from:				
				Donations	500	General	64,021			
				Insurance Proceeds	35,986	Airport	14,000			
				Miscellaneous	4,201	Water	11,000			
				Operating Transfers from:		Sewer	7,000			
				General	59,592	Refuse	4,000			
				Airport	5,000					
				Special Highway	1,750					
				Golf Course	4,000					
				Water	25,863					
				Sewer	16,862					
				Refuse	21,500					
Total Receipts	168	Total Receipts	92	Total Receipts	251635	Total Receipts	170,422	Total Receipts	978.56	423,296
Resources Available:	41,416	Resources Available:	14,973	Resources Available:	644,151	Resources Available:	537,392	Resources Available:	89,542	1,327,474
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Operating Transfer to:		General Government		General Government				
		Employee Benefit Fun	3,000	Contractual	10,316	Capital Outlay	71,530			
				Capital Outlay	161,750	Debt Service				
						Principal	20,000			
						Interest	190			
Total Expenditures	0	Total Expenditures	3,000	Total Expenditures	172,065	Total Expenditures	91,720	Total Expenditures	0	266,785
Cash Balance Dec 31	41,416	Cash Balance Dec 31	11,973	Cash Balance Dec 31	472,086	Cash Balance Dec 31	445,672	Cash Balance Dec 31	89,542	**1,060,689** **
										1,060,689 **

**Note: These two block figures should agree.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Neighborhood Revitaliz		**Downtown Revitalizatio**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	100,566	Cash Balance Dec 31	1,613	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		102,179
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Taxes and Shared Receipts										
County Rebates	3,396									
Use of Money & Property										
Interest Income	1,448									
Total Receipts	4,843	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,843
Resources Available:	105,410	Resources Available:	1,613	Resources Available:	0	Resources Available:	0	Resources Available:	0	107,022
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government										
Contractual	363									
Total Expenditures	363	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	363
Cash Balance Dec 31	105,047	Cash Balance Dec 31	1,613	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**106,659** **
										106,659 **

**Note: These two block figures should agree.

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 13, 2021 at 6:30 PM at Oswego City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Oswego City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	972,157	45.366	983,364	47.883	1,527,089	374,067	50.291
Debt Service							
Library	24,986	3.004	25,882	3.003	25,511	22,337	3.003
Industrial	208				22,196		
Airport	30,166	0.931	21,412	0.854	50,368	6,352	0.854
Employee Benefits	189,979	23.267	212,023	22.538	225,644	167,640	22.538
Special Highway	67,597		42,688		98,902		
City Sales Tax- Streets	3,778				670,511		
City Sales Tax- Parks	110,792		25,073		134,338		
City Sales Tax- 1/2 Cent	53,369		122,243		264,002		
Special Parks & Recreation					6,072		
Golf Course	89,915		87,014		143,061		
Electric					2,290		
Water	753,707		694,289		1,818,755		
Sewer	277,466		211,009		568,233		
Refuse	208,988		207,825		346,535		
Non-Budgeted Funds-A	266,785						
Non-Budgeted Funds-B	363						
Totals	3,050,257	72.568	2,632,821	74.278	5,903,504	570,397	76.686
*Revenue Neutral Rate***							*74.686*
Less: Transfers	408,588		283,838		299,631		
Net Expenditure	2,641,669		2,348,983		5,603,873		
Total Tax Levied	538,292		555,613		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,419,476		7,480,395		7,438,100		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	6,046,084		5,850,658		5,627,823		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	6,046,084		5,850,658		5,627,823		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Jennifer Hine

City Official Title: City Clerk

City of Oswego

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	359,193	48.291	5,169
Debt Service	0		0
Library	22,337	3.003	321
Industrial	0		0
Airport	6,352	0.854	91
Employee Benefits	167,640	22.538	2,412
			0
			0
			0
			0
			0
			0
			0
TOTAL	555,522	74.686	7,993

2021 July 1 Valuation: 7,438,100

Valuation Factor: 7,438.100

Neighborhood Revitalization Subj to Rebate: 107,032

Neighborhood Revitalization factor: 107.032

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for comple the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF OSWEGO, KANSAS, **HEREBY NOTIFIES THE** LABETTE **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 78.686. The date of our hearing is September 13, 2021, at 6:30 pm AM/PM and will be held at Oswego City Hall 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, 2021.

WITNESS my hand and official seal on July 12, 2021.

(Seal)

Jennifer Kline

Clerk or Officer of Governing Body

RECEIVED

JUL 13 2021

LABETTE COUNTY CLERK

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.

Resolution No. 9-13-21

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, Kansas, was calculated as 74.686 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 13, 2021, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oswego, Kansas, 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 76.686 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 13th day of September, 2021, and **SIGNED** by the Mayor.

Mayor

Attested:

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 thrice 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 three 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 Agust 13, 2021 issues 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 13, 2021

Donna Martin

Notary Public

My Commission Expires: May 14, 2025

Printer's Fee: $ 66

Donna Martin
Notary Public
State of Kansas
My Appt Exp: 5/14/25

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.**

The first publication was made on **August 19, 2021,** knowledge of the statements above set forth, and that they are true.

See Attached

State of Kansas, Labette County

Subscribed and sworn to before me this **19th day of August, 2021.**

Rena Russell
(Notary Public)

My appointment expires **September 1, 2023**
Printer's fee **$113.80**

RENA RUSSELL
Notary Public - State of Kansas
My Appt. 09/01/2023

Kyle D. Rennie
Cherokee County Clerk
620-429-2042
kyle.clerk@cherokeecounty-ks.gov

Office of the County Clerk
Cherokee County, Kansas

110 W. Maple, P.O.Box 14
Columbus, KS 66725
620-429-1042 (fax)

Gena Landis
Labette County Clerk
PO Box 387
501 Merchant
Oswego, Ks 67356

Certificate

State of Kansas)
)SS
County Of Cherokee)

I, Kyle Rennie, County Clerk Of Cherokee County, Kansas, do hereby certify the following assessed value for the tax year 2021:

City Of Oswego(Airport)	
Real Estate	1,752
Personal Property	0
State Assessed Utilities	0
Total Oswego:	1,752
New Construction	0
Real Estate Exempt SD Mil	0
Personal Property SD Mil	0
Dist Total W/O Sch Gen Ex	1,752

Witness my hand and official seal this 20th day of October 2021.

Kyle D. Rennie

Kyle Rennie
Cherokee County Clerk

Oswego City

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2021

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	6,055,793	0	63,348
Personal Property	133,215	0	0
Oil and Gas	0	0	0
State Assessed Utilities	1,247,313	0	0
Severed Minerals	27	0	0
Total	**7,436,348**	**0**	**63,348**
New Improvements	125,479	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 133,215

3. Actual Tax Rates Levied for the 2021 Budget

Fund	Rate	RNR
Oswego Airport	0.854000	0.859000
Oswego Employee Benefits	22.538000	22.662000
Oswego General	47.883000	48.145000
Oswego Library	3.003000	3.020000
	74.278000	**74.686000**

4. Final Assessed Valuation from November 1, 2020 Abstract 7,478,619

5. All Personal Property excluding Watercraft for 2020 134,260

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 107,032

8. 2020 Column (2019 Tax) Delq % for Oswego General Fund 4.30 %

9. 2020 Column (2019 Tax) Delq % for Special Assessments 87.45 %

Tax Increment Financing - TIF:

TIF Base Assessed Valuation 0

TIF Current Assessed Valuation 0

TIF is not subtracted from Real Estate Value.

CORRECTED VALUATION

SEAL OF LABETTE CO. KANSAS

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/15/2021
Date

Mona Randall
Provided by

LABETTE COUNTY
Name of County

Oswego City

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2021

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	6,055,793	0	63,348
Personal Property	133,215	0	0
Oil and Gas	0	0	0
State Assessed Utilities	1,247,313	0	0
Severed Minerals	27	0	0
Total	**7,436,348**	**0**	**63,348**
New Improvements	125,479	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 133,215

3. Actual Tax Rates Levied for the 2021 Budget

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Oswego Airport	0.854000	0.859000
Oswego Employee Benefits	22.538000	22.662000
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06/15/2021
Date

Gena Landis
Provided by

LABETTE COUNTY
Name of County

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 thrice 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 three 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 Agust 13, 2021 issues 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 13, 2021

Donna Martin

Notary Public

My Commission Expires: May 14, 2025

Printer's Fee: $ 66

Donna Martin
Notary Public
State of Kansas
My Appt Exp: 5/14/25

Legal Notice

(First Published in the Columbus News-Report Friday, August 13, 2021)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 13, 2021 at 6:30 PM at Oswego City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Oswego City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	922,157	45.366	983,364	47.883	1,527,089	374,067	50.291
Debt Service							
Library	24,936	3.004	25,882	3.003	25,511	22,337	3.003
Industrial	208				22,196		
Airport	36,166	0.931	21,412	0.854	50,368	6,352	0.854
Employee Benefits	189,979	23.267	212,023	22.538	225,644	167,640	22.538
Special Highway	67,597		42,688		98,962		
City Sales Tax- Streets	3,778				670,511		
City Sales Tax- Parks	110,792		25,073		134,338		
City Sales Tax- 1/2 Cent	53,369		122,243		264,002		
Special Parks & Recreation					6,072		
Golf Course	89,915		87,014		143,061		
Electric					2,290		
Water	753,707		694,289		1,818,755		
Sewer	277,466		211,009		568,233		
Refuse	208,988		207,825		346,535		
Non-Budgeted Funds-A	266,785						
Non-Budgeted Funds-B	363						
Totals	3,050,257	72.568	2,632,820	74.278	5,903,504	570,397	76.686
Revenue Neutral Rate **							*74.686*
Less: Transfers	408,588		283,838		299,631		
Net Expenditure	2,641,669		2,348,983		5,603,873		
Total Tax Levied	538,292		555,613		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,419,476		7,480,395		7,438,100		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	6,046,084	5,850,658	5,627,823
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	6,046,084	5,850,658	5,627,823

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Jennifer Hine

City Official Title: City Clerk

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.**

The first publication was made on **August 19, 2021,** knowledge of the statements above set forth, and that they are true.

See Attached

State of Kansas, Labette County

Subscribed and sworn to before me this **19th day of August, 2021.**

Rena Russell
(Notary Public)

My appointment expires **September 1, 2023**
Printer's fee **$113.80**

RENA RUSSELL
Notary Public - State of Kansas
My Appt. 09/01/2023

PUBLIC NOTICE

(First published in the Labette Avenue, Thursday, August 19, 2021)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 13, 2021 at 6:30 PM at Oswego City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at Oswego City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

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Library	24,986	3.004	25,002	3.003	25,511	22,317	3.003
Industrial	208				22,196		
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Employee Benefits	189,979	23.267	212,023	22.538	225,644	167,640	22.538
Special Highway	67,597		42,688		98,902		
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City Sales Tax- Parks	110,792		25,073		134,338		
City Sales Tax- 1/2 Cent	53,369		122,243		264,002		
Special Parks & Recreation					6,072		
Golf Course	89,915		87,014		143,061		
Electric					2,290		
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*Revenue Neutral Rate***							74.686
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Total Tax Levied	538,292		555,613		xxxxxxxxxxxxxxx		
Assessed Valuation	7,419,476		7,480,395		7,438,100		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	6,046,084		5,850,658		5,627,823		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	6,046,084		5,850,658		5,627,823		

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Jennifer Hine

City Official Title: City Clerk

City of Oswego 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvements	64,021	26,721	25,388	K.S.A. 12-1, 118
General	Municipal Equipment	59,592	42,367	56,993	K.S.A. 12-1, 117
Health Insurance Premiur	Employee Benefits	3,000	0	0	K.S.A. 79-2934
Airport	Municipal Equipment	5,000	0	0	K.S.A. 12-1, 117
Special Highway	Municipal Equipment	1,750	1,750	1,750	K.S.A. 12-1, 117
Oswego Golf Course	Municipal Equipment	4,000	0	0	K.S.A. 12-1, 117
Airport	Capital Improvements	14,000	6,000	6,000	K.S.A. 12-1, 118
Water Utility	General	110,000	110,000	110,000	K.S.A. 12-825d
Water Utility	Municipal Equipment	25,863	7,250	7,250	K.S.A. 12-1, 117
Water Utility	Capital Improvements	11,000	6,000	5,000	K.S.A. 12-1, 118
Sewer Utility	General	32,000	32,000	32,000	K.S.A. 12-825d
Sewer Utility	Municipal Equipment	16,862	9,250	6,250	K.S.A. 12-1, 117
Sewer Utility	Capital Improvements	7,000	4,000	5,000	K.S.A. 12-1, 118
Refuse Utility	General	29,000	29,000	29,000	K.S.A. 12-825d
Refuse Utility	Municipal Equipment	21,500	5,500	10,000	K.S.A. 12-1, 117
Refuse Utility	Capital Improvements	4,000	4,000	5,000	K.S.A. 12-1, 118
	Totals	408,588	283,838	299,631	
	Adjustments*				
	Adjusted Totals	408,588	283,838	299,631	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund