AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: **103172** **P.O. :**
Ad ID: **6746531** **DESC. :Revenue Neutral Rate-Budget Hearing**

TAMMY SEAMANDS
CITY OF OSAWATOMIE - LEGALS
P.O. BOX 37
OSAWATOMIE, KS 66064-0037

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.
Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter.
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates:	**08/09/23**	**to**	**08/09/23**
Appearances:	**1**		
AD SPACE:	**252**		
TOTAL COST:	**$137.52**		

(Signed) Sandra Ridings

Subscribed and sworn before me this 9 day of August 2023

Judy B. Moreno Notary Public

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

My Commission Expires: 6/23/24

Published in *The Miami County Republic* Wednesday, 8/9/23.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Osawatomie

will meet on August 24, 2023 at 6:30 PM at Memorial Hall; 411 11th Street; Osawatomie, KS 66064 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; 439 Main St. Osawatomie, KS 66064 and will be available at this hearing.

SUPPORTING COUNTIES
Miami (home county)

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	3,618,903	28.663	3,054,285	28.354	3,735,385	1,208,215	33.291
Debt Service	920,751	31.667	1,527,802	24.310	1,638,075	716,709	19.748
Library	27,973		101,332		65,099		
Employee Benefits	773,561	18.545	891,901	26.423	988,600	905,882	24.961
Industrial Promotion	70,862	0.185	38,440	0.158	30,551		
Public Safety Equipment	124,836	0.923	78,432	0.764	206,070		
Special Highway	133,970		216,264		797,337		
Refuse	379,413		480,176		402,000		
Tourism	248,907		164,871		164,871		
Special Parks & Rec	39,969		5,160		41,000		
Electric Reserve Debt Svc.	353,160		436,800		432,000		
Water	1,219,792		1,306,036		1,449,857		
Electric	4,204,846		4,555,588		5,146,231		
Sewer	1,221,840		1,044,838		1,220,960		
Golf Course	644,618		455,426		567,380		
Non-Budgeted Funds-A	3,350,016						
Non-Budgeted Funds-B	55,870						
Totals	17,389,287	79.983	14,357,351	80.009	16,885,416	2,830,806	78.000
						*Revenue Neutral Rate***	*71.321*
Less: Transfers	1,073,736		1,388,323		1,710,372		
Net Expenditure	16,315,551		12,969,028		15,175,044		
Total Tax Levied	2,144,713		2,588,396		xxxxxxxxxxxxxxx		
Assessed Valuation	26,814,880		32,351,356		36,292,243		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	8,880,369		8,567,289		13,961,000		
Revenue Bonds	5,010,000		4,750,000		4,480,000		
Other	1,085,842		2,360,500		2,360,500		
Lease Purchase Principal	594,128		412,238		422,268		
Total	15,570,339		16,090,027		21,223,768		

*Tax rates are expressed in mills

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

Bret Glendening
City Official Title: City Manager

6746531

RESOLUTION NO. 1158

BY THE CITY OF OSAWATOMIE, KANSAS

A RESOLUTION OF THE CITY OF OSAWATOMIE, KANSAS REGARDING THE GOVERNING BODY LEVYING A PROPERTY TAX IN EXCESS OF THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Osawatomie was calculated as 71.321 mills by the Miami County Clerk; and

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

WHEREAS, the Governing Body's intent as detailed in Resolution 1145, adopted on June 22, 2023 is to lower the mill levy to 78.000 mills; and

WHEREAS, the Governing Body intends to use the property taxes generated by these mills for the purposes outlined in Resolution 1145; and

WHEREAS, the Governing Body has held a hearing to hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF OSAWATOMIE:

Section 1. The Governing Body of the City of Osawatomie hereby approves a tax rate in excess of the revenue neutral rate as calculated by the Miami County Clerk.

Section 2. This resolution shall take effect and be in force immediately upon its adoption.

PASSED AND APPROVED by the Governing Body of the City of Osawatomie, Kansas, this 24th day of August, 2023, a majority voting in favor of.

APPROVED and signed by the Mayor.

Nick Hampson, Mayor

THE CITY OF OSAWATOMIE (SEAL) KANSAS

ATTEST:

Tammy Seamands, City Clerk

CITY OF OSAWATOMIE, KANSAS

ORDINANCE NO. 3836

AN ORDINANCE ADOPTING THE 2024 BUDGET OF THE CITY OF OSAWATOMIE, KANSAS.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF OSAWATOMIE, KANSAS:

SECTION 1. Adoption of Authority. The City of Osawatomie hereby adopts its budget for the year 2024. Copies of said State budget shall be open for inspection in the office of the City Clerk during business hours. Upon filing of the budget with the County Clerk of Miami County, Kansas, said budget shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose, pursuant to K.S.A. 79-2934. A detailed, line-item budget document will be available to the public on January 31, 2024.

SECTION 2. Take Effect. This Ordinance shall be in full force and effect from and after its passage, approval and publication in the official City newspaper, all as provided by law.

PASS BY THE CITY COUNCIL, this 24th day of August, 2023.

APPROVED BY THE MAYOR this 24th day of August, 2023.

Nick Hampson, Mayor

(SEAL)

ATTEST:

Tammy Seamands, City Clerk

2024

CERTIFICATE

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

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		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	6	3,735,385	1,208,215	
Debt Service	10-113	8	1,638,075	716,709	
Library	12-1220	8	65,099		
Employee Benefits	12-16,102	9	988,600	905,882	
Industrial Promotion	12-1617h	9	30,551		
Public Safety Equipment	12-110b	10	206,070		
		10			
Special Highway		11	797,337		
Refuse		11	402,000		
Tourism		12	164,871		
Special Parks & Rec		12	41,000		
Electric Reserve Debt Svc.		13	432,000		
Water		13	1,449,857		
Electric		14	5,146,231		
Sewer		14	1,220,960		
Golf Course		15	567,380		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	16,885,416	2,830,806	
Budget Hearing Notice		18			
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice		18			
Neigborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Miami	
0	
0	
0	
Nov 1, 2023 Total Assessed Valuation	

Revenue Neutral Rate 71.321

Assisted by:
Bret Glendening
City Manager
Address:
439 Main St; PO Box 37
Osawatomie, KS 66064
Email:
bglendening@osawatomieks.org

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	917,298	52,071	855	388	586	81
Debt Service	786,453	44,643	734	331	502	69
Library						
Employee Benefits	854,814	48,524	797	360	546	75
Industrial Promotion	5,118	291	5	2	3	0
Public Safety Equipme	24,713	1,403	23	10	16	2
TOTAL	2,588,396	146,932	2,414	1,091	1,653	227

County Treas Motor Vehicle Estimate 146,932

County Treas Recreational Vehicle Estimate 2,414

County Treas 16/20M Vehicle Estimate 1,091

County Treas Commercial Vehicle Tax Estimate 1,653

County Treas Watercraft Tax Estimate 227

Motor Vehicle Factor 0.05677

Recreational Vehicle Factor 0.00093

16/20M Vehicle Factor 0.00042

Commercial Vehicle Factor 0.00064

Watercraft Factor 0.00009

Osawatomie

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
Water	General	12,250	50,000	0	KSA 12-825d
Water	Employee Benefit	60,000	0	0	KSA 12-16,102
Water	Bond & Interest	94,500	97,365	66,515	KSA 13-1270
Electric	General	56,237	250,000	312,000	KSA 12-825d
Electric	Tourism	0	0	0	KSA 12-825d
Electric	Golf Course	50,000	0	0	KSA 12-825d
Electric	CIP - General	0	0	0	KSA 12-1,118
Electric	Employee Benefit	26,500	0	0	KSA 12-16,102
Electric	Electric Debt Service	450,000	450,000	426,900	KSA 12-1,118
Electric	Spec. Park & Rec.	27,600	20,000	0	KSA 12-825d
Electric	Refuse	5,500	0	0	KSA 12-825d
Sewer	General	33,750	45,000	60,000	KSA 12-825d
Sewer	CIP - Sewer	0	0	0	KSA 12-1,118
Sewer	Employee Benefit	60,000	0	0	KSA 12-16,102
Sewer	Bond & Interest	131,250	470,958	418,852	KSA 13-1270
Special Highway	CIP - Streets	52,625	0	400,000	KSA 12-1,119
Public Safety Equip	CIP - Technology	13,524	0	14,000	KSA 12-1,118
Public Safety Equip	Bond & Interest	0	0	7,105	KSA 12-1,118
Employee Benefits	Cafeteria 125/HRA		5,000	5,000	KSA 12-16,102
	Totals	1,073,736	1,388,323	1,710,372	
	Adjustments*				
	Adjusted Totals	1,073,736	1,388,323	1,710,372	

*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

Osawatomie

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 GO Refunding Bonds	5/8/2012	9/1/2027	2.0-3.0	2,810,000	230,000	3/1 & 9/1	9/1	6,900	65,000	4,950	40,000
2016A GO Bonds	5/19/2016	9/1/2045	2.0-4.0	8,145,000	6,195,000	3/1 & 9/1	9/1	199,280	385,000	187,730	405,000
Street Improvement 2019A	5/23/2019	9/1/2038	3.60	1,135,000	1,015,000	3/1 & 9/1	9/1	36,540	50,000	34,740	50,000
Street Improvement 2022A	3/15/2022	3/1/2032	2.00	6,175,000	6,175,000	3/1 & 9/1	3/1	117,500	600,000	105,450	605,000
2022 Temporary Notes	9/1/2022	9/1/2024	3.40	346,000	346,000	1/1		0	0	0	0
2023 Temporary Notes	8/10/2023	3/1/2027	3.75	7,661,484	7,661,484	3/1 & 9/1		0	0	304,998	0
Total G.O. Bonds					**21,622,484**			**360,220**	**1,100,000**	**637,868**	**1,100,000**
Revenue Bonds:											
2015A Elect. Rev. Bonds	12/14/2015	9/1/2035	3.50	6,095,000	4,480,000	3/1 & 9/1	9/1	156,800	280,000	147,000	285,000
Total Revenue Bonds					**4,480,000**			**156,800**	**280,000**	**147,000**	**285,000**
Other:											
2020 KDHE WWTP SRF	5/10/2021	3/1/2043	1.38	2,360,500	2,360,500	3/1 & 9/1	3/1 & 9/1	26,383	103,245	30,790	104,675
Total Other					**2,360,500**			**26,383**	**103,245**	**30,790**	**104,675**
Total Indebtedness					**28,462,984**			**543,403**	**1,483,245**	**815,659**	**1,489,675**

State of Kansas
City

Osawatomie

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
Fire Truck	7/6/2015	96	3.10	277,108	149,262	39,965	39,965
Golf Carts / Brush Hog	5/1/2019	84	5.00	108,650	0	0	0
Case 580 SN Backhoe	10/14/2020	60	2.38	100,056	60,987	19,873	20,324
2023 Golf Carts	11/16/2022	60	4.85	215,202	212,019	39,085	41,027
				Totals	**422,268**	**98,923**	**101,316**

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

Osawatomie 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	745,774	198,311	268,084
Receipts:			
Ad Valorem Tax	729,311	917,298	xxxxxxxxxxxxxxxxx
Delinquent Tax	37,140	40,000	40,000
Motor Vehicle Tax	63,093	58,949	52,071
Recreational Vehicle Tax	984	1,097	855
16/20M Vehicle Tax	317	276	388
Commercial Vehicle Tax	636	420	586
Watercraft Tax	0	68	81
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special & Delinquent Special Assessments	1,700	3,500	3,000
Local Alcoholic Liquor	4,604	4,600	4,604
Compensating Use Tax	270,360	300,000	330,000
Local Sales Tax	746,006	750,000	850,000
Franchise Tax	152,559	175,000	160,000
Licenses & Permits	44,277	45,000	45,000
Intergovt. Receipts & Grants	554,071	90,000	75,000
Sale of Cemetery Lots	5,785	15,000	5,000
Cemetery Charges	2,155	35,000	2,500
Auditorium Rent	3,690	3,500	3,500
Memorial Hall Rent	4,085	4,500	4,500
Animal Control	10,933	15,000	15,000
Fines and Fees	123,287	200,000	200,500
Assigned Counsel	4,520	6,000	4,500
Transfer in from Water	12,250	25,000	0
Tranfer in From Electric	56,237	300,000	312,000
Transfer in from Sewer	33,750	20,000	60,000
State Training Funds	15,528	15,000	15,000
Overhead Fees	88,000	0	0
Interest	71,430	75,000	70,000
Reimbursed Expense	26,223	6,100	0
Sale of Real Property	3,180	0	0
Sale of Surplus Equipment	0	15,250	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	5,329	2,500	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,071,440**	**3,124,058**	**2,259,086**
Resources Available:	**3,817,214**	**3,322,369**	**2,527,170**

Osawatomie

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2022	Current Year Estimate Estimate for 2023	Proposed Budget Year Year for 2024
Resources Available:	3,817,214	3,322,369	2,527,170
Expenditures:			
Administration	931,994	645,427	780,871
Code Enforcement	208,872	241,590	239,650
Police	1,021,276	1,113,000	1,226,584
Cabin	58,552	66,834	74,635
Streets & Alleys	383,370	372,140	362,700
Parks, Cemeteries & Levees	366,385	325,150	432,900
Fire	107,927	116,654	136,750
Municipal Court	192,527	-	196,742
Library	183,635	173,490	219,553
Technology	164,365	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
Subtotal detail (Should agree with detail)	3,618,903	3,054,285	3,670,385
Cash Forward (2024 column)			65,000
Miscellaneous			0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,618,903**	**3,054,285**	**3,735,385**
Unencumbered Cash Balance Dec 31	198,311	268,084	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	3,642,367	3,462,252	3,735,385
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,735,385
		Tax Required	1,208,215
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,208,215

CPA Summary

Osawatomie 2024

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Personnel	368,064	421,009	384,821
Contractual	243,420	172,618	265,250
Commodities	277,456	41,800	129,050
Capital Outlay	668	10,000	0
Other	42,386	0	1,750
Total	**931,994**	**645,427**	**780,871**
Code Enforcement			
Personnel	125,322	120,790	123,000
Contractual	54,419	93,100	92,500
Commodities	28,813	21,700	24,150
Capital Outlay	318	6,000	0
Total	**208,872**	**241,590**	**239,650**
Police			
Personnel	867,903	934,900	989,284
Contractual	66,907	23,100	69,300
Commodities	80,849	69,500	60,500
Capital Outlay	5,617	85,500	107,500
Total	**1,021,276**	**1,113,000**	**1,226,584**
Cabin			
Personnel	50,482	55,084	54,000
Contractual	8,031	6,750	14,385
Commodities	39	0	750
Capital Outlay	0	5,000	5,500
Total	**58,552**	**66,834**	**74,635**
Streets & Alleys			
Personnel	247,134	255,115	213,200
Contractual	46,270	13,525	46,500
Commodities	86,655	53,500	80,500
Capital Outlay	3,311	50,000	22,500
Total	**383,370**	**372,140**	**362,700**
Parks, Cemeteries & Levees			
Personnel	97,394	98,850	142,600
Contractual	217,871	172,850	219,600
Commodities	36,985	33,450	34,700
Capital Outlay	14,135	20,000	36,000
Total	**366,385**	**325,150**	**432,900**
Fire			
Personnel	55,751	76,777	79,000
Contractual	42,046	19,600	30,800
Commodities	10,130	14,277	14,450
Capital Outlay	0	6,000	12,500
Total	**107,927**	**116,654**	**136,750**
Municipal Court			
Personnel	51,746	0	54,242
Contractual	123,496	0	126,650
Commodities	875	0	850
Capital Outlay	16,410	0	15,000
Total	**192,527**	**0**	**196,742**
Page Total	**3,270,903**	**2,880,795**	**3,450,832**

Osawatomie 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Library			
Personnel	136,274	133,395	155,103
Contractual	29,811	20,900	26,650
Commodities	17,533	19,195	33,800
Capital Outlay	17	0	4,000
Total	**183,635**	**173,490**	**219,553**
Technology			
Personnel	0	0	0
Contractual	115,946	0	0
Commodities	6,855	0	0
Capital Outlay	41,564	0	0
Total	**164,365**	**0**	**0**
Page 2 -Total	348,000	173,490	219,553
Page 1 -Total	**3,270,903**	**2,880,795**	**3,450,832**
Grand Total	**3,618,903**	**3,054,285**	**3,670,385**

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

Osawatomie 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	309,905	479,644	367,615
Receipts:			
Ad Valorem Tax	805,614	786,453	xxxxxxxxxxxxxxx
Delinquent Tax	21,660	15,000	15,000
Motor Vehicle Tax	36,351	42,577	44,643
Recreational Vehicle Tax	567	1,200	734
16/20M Vehicle Tax	183	190	331
Commercial Vehicle Tax	365	460	502
Watercraft Tax	0	70	69
Transfer In from Water	94,500	97,365	66,515
Transfer In from Sewer	131,250	470,958	418,852
Transfer In from Public Safety	0	0	7,105
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	1,500	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,090,490**	**1,415,773**	**553,751**
Resources Available:	**1,400,395**	**1,895,417**	**921,366**
Expenditures:			
Bond Principal	520,000	1,051,445	1,204,675
Bond Interest	397,950	473,557	363,660
Bond Registration Fees	1	0	0
Cash Basis Reserve (2024 column)	0	0	65,000
Miscellaneous	2,800	2,800	4,740
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**920,751**	**1,527,802**	**1,638,075**
Unencumbered Cash Balance Dec 31	479,644	367,615	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,400,000	1,732,201	1,638,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,638,075
		Tax Required	716,709
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	716,709

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	113,332	121,431	42,599
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	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	
Grant Receipts	30,149	20,000	20,000
Donations	5,848	2,000	2,000
Interest on Idle Funds	75	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,072**	**22,500**	**22,500**
Resources Available:	**149,404**	**143,931**	**65,099**
Expenditures:			
Personnel	0	0	0
Contractual Services	16,660	25,500	25,500
Commodities	7,780	13,250	13,250
Capital Outlay	3,533	62,582	26,349
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,973**	**101,332**	**65,099**
Unencumbered Cash Balance Dec 31	121,431	42,599	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	50,000	101,332	65,099
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,099
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	83,794	161	17,416
Receipts:			
Ad Valorem Tax	471,870	854,814	xxxxxxxxxxxxxxx
Delinquent Tax	25,722	15,000	15,000
Motor Vehicle Tax	42,081	38,139	48,524
Recreational Vehicle Tax	657	709	797
16/20M Vehicle Tax	209	179	360
Commercial Vehicle Tax	426	272	546
Watercraft Tax	0	43	75
Transfer In from Water	60,000	0	0
Transfer In from Electric	26,500	.0	0
Transfer In from Sewer	60,000	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,463	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**689,928**	**909,156**	**65,302**
Resources Available:	773,722	909,317	82,718
Expenditures:			
Personnel Services	753,292	865,500	928,600
Contractual Services	20,269	26,401	35,000
Cash Forward (2024 column)	0	0	25,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**773,561**	**891,901**	**988,600**
Unencumbered Cash Balance Dec 31	161	17,416	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	900,000	891,901	988,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	988,600
		Tax Required	905,882
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	905,882

Adopted Budget **Industrial Promotion**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,113	2,828	0
Receipts:			
Ad Valorem Tax	4,707	5,118	xxxxxxxxxxxxxxx
Delinquent Tax	236	132	250
Motor Vehicle Tax	419	350	291
Recreational Vehicle Tax	7	7	5
16/20M Vehicle Tax	2	2	2
Commercial Vehicle Tax	4	3	3
Watercraft Tax	0	0	0
Sale of Real Property	37,507	20,000	20,000
Building Lease	5,625	6,000	6,000
Reimbursed Expense	250	4,000	4,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	13,820	0	0
Does miscellaneous exceed 10% of Total I	Exceed 10% Rule		
Total Receipts	**62,577**	**35,612**	**30,551**
Resources Available:	**73,690**	**38,440**	**30,551**
Expenditures:			
Contractual Services	52,583	38,440	26,030
Commodities	0	0	0
Capital Outlay	18,279	0	0
Cash Forward (2024 column)			4,521
Miscellaneous			0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**70,862**	**38,440**	**30,551**
Unencumbered Cash Balance Dec 31	2,828	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	71,997	47,021	30,551
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,551
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,471	97,541	121,070
Receipts:			
Ad Valorem Tax	23,485	24,713	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,226	290	1,000
Motor Vehicle Tax	2,096	1,898	1,403
Recreational Vehicle Tax	33	35	23
16/20M Vehicle Tax	10	9	10
Commercial Vehicle Tax	21	14	16
Watercraft Tax	0	2	2
Sales Tax Receipts	98,912	75,000	85,000
Bond Proceeds	85,000	0	0
Reimbursed Expense	763	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	9,360	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**220,906**	**101,961**	**87,454**
Resources Available:	**222,377**	**199,502**	**208,524**
Expenditures:			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	62,178	0	120,000
Debt Service	49,134	78,432	39,965
Transfer Out to Tech	13,524	0	14,000
Transfer Out to Bond & Interest	0	0	7,105
Cash Forward (2024 column)	0	0	25,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**124,836**	**78,432**	**206,070**
Unencumbered Cash Balance Dec 31	97,541	121,070	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	125,959	101,961	206,070
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	206,070
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

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
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

Osawatomie 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	104,463	205,629	414,365
Receipts:			
State of Kansas Gas Tax	114,994	155,900	154,740
County Transfers Gas	0	0	0
Connecting Links Payment	5,100	5,100	5,100
City Sales / Compensating Use Tax	66,769	216,000	216,000
County Sales / Compensating Use Tax	24,076	48,000	48,000
Sale of Surplus Equipment	22,443	0	
Miscellaneous	1,754	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**235,136**	**425,000**	**423,840**
Resources Available:	**339,599**	**630,629**	**838,205**
Expenditures:			
Contractual Services	0	0	0
Commodities	48,727	45,000	45,000
Capital Outlay	11,354	150,000	300,000
Debt Service	21,264	21,264	21,264
Transfer to CIP Street	52,625	0	400,000
Cash Forward (2024 column)			31,073
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**133,970**	**216,264**	**797,337**
Unencumbered Cash Balance Dec 31	205,629	414,365	40,868
2022/2023/2024 Budget Authority Amoun	165,595	226,073	797,337

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,222	176	0
Receipts:			
Administration Fee	17,289	12,000	16,500
Sales/Charges	354,093	465,800	425,000
Customer Late Charge	15	0	0
Transfer in from Electric	5,500	0	7,500
Interest on Idle Funds	0	0	0
Miscellaneous	1,470	2,200	1,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**378,367**	**480,000**	**450,500**
Resources Available:	**379,589**	**480,176**	**450,500**
Expenditures:			
Contractual Services	379,413	480,000	400,000
Commodities	0	0	0
Cash Forward (2024 column)	0	176	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**379,413**	**480,176**	**402,000**
Unencumbered Cash Balance Dec 31	176	0	48,500
2022/2023/2024 Budget Authority Amoun	480,000	481,222	402,000

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,887	47,237	18,116
Receipts:			
Transient Guest Tax	15,359	15,000	15,000
Sponsorship Fees & Donations	125,898	110,750	122,150
Transfer in From Electric	0	0	0
Grants	110,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous		10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**251,257**	**135,750**	**147,150**
Resources Available:	**296,144**	**182,987**	**165,266**
Expenditures:			
Contractual Services	219,166	98,800	98,800
Commodities	27,159	48,000	48,000
Capital Outlay	488	10,000	10,000
Cash Forward (2024 column)	0	8,071	8,071
Miscellaneous	2,094	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**248,907**	**164,871**	**164,871**
Unencumbered Cash Balance Dec 31	47,237	18,116	395
2022/2023/2024 Budget Authority Amoun	254,245	164,871	164,871

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	160	17,820	37,660
Receipts:			
Local Alcoholic Liquor Tax	4,604	5,000	4,600
Transfer in from Electric	27,600	20,000	0
Transfer in from Recreation	0	0	0
Donations	25,425	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,629**	**25,000**	**4,600**
Resources Available:	**57,789**	**42,820**	**42,260**
Expenditures:			
Contractual Services	31,038	0	35,000
Commodities	7,618	3,500	6,000
Capital Outlay	1,313	1,660	0
Debt Service	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**39,969**	**5,160**	**41,000**
Unencumbered Cash Balance Dec 31	17,820	37,660	1,260
2022/2023/2024 Budget Authority Amoun	49,787	5,160	41,000

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Reserve Debt Svc.**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	164,635	261,475	274,675
Receipts:			
Transfer In from Electric	450,000	450,000	426,900
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**450,000**	**450,000**	**426,900**
Resources Available:	**614,635**	**711,475**	**701,575**
Expenditures:			
Debt Service	353,160	436,800	432,000
Cash Forward (2024 column)	0		0
Miscellaneous	0		0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**353,160**	**436,800**	**432,000**
Unencumbered Cash Balance Dec 31	261,475	274,675	269,575
2022/2023/2024 Budget Authority Amount	615,638	436,800	432,000

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,948	43,091	99,055
Receipts:			
Water Sales	1,188,052	1,350,000	1,350,000
Water Tower Lease	6,000	0	0
Water Protection Tax	10,840	11,000	11,000
Reimbursed Expense	2,043	1,000	1,000
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,206,935**	**1,362,000**	**1,362,000**
Resources Available:	**1,262,883**	**1,405,091**	**1,461,055**
Expenditures:			
Personnel Services	586,249	489,619	679,692
Contractual Services	149,671	247,470	282,200
Commodities	309,265	284,950	354,200
Capital Outlay	3,620	149,632	1,250
Transfer Out to General Fund	12,250	25,000	0
Transfer Out to Employee Benefit Fund	60,000	0	0
Transfer Out to Bond & Interest Fund	94,500	97,365	66,515
Cash Forward (2024 column)	0	0	50,000
Miscellaneous	4,237	12,000	16,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,219,792**	**1,306,036**	**1,449,857**
Unencumbered Cash Balance Dec 31	43,091	99,055	11,198
2022/2023/2024 Budget Authority Amount	1,300,000	1,431,404	1,449,857

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	478,614	690,399	435,311
Receipts:			
Pole Attachment Agreements	19,142	18,000	18,000
Electric Sales & Late Charges	4,217,920	4,125,000	4,667,950
Sales Tax Collections	155,663	150,000	193,000
Sale of Surplus Equipment	19,574	0	0
Interest on Idle Funds	205	1,500	205
Miscellaneous	4,127	6,000	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,416,631**	**4,300,500**	**4,879,155**
Resources Available:	**4,895,245**	**4,990,899**	**5,314,466**
Expenditures:			
Personnel Services	561,749	526,442	678,704
Contractual Services	2,342,931	2,057,385	2,663,405
Commodities	274,228	437,630	436,208
Capital Outlay	9,376	358,631	6,572
Debt Service	70,885	0	78,392
Transfers Out (to all funds)	679,837	720,000	738,900
Cash Forward (2024 column)	0	175,000	250,000
Miscellaneous	265,840	280,500	294,050
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,204,846**	**4,555,588**	**5,146,231**
Unencumbered Cash Balance Dec 31	690,399	435,311	168,235
2022/2023/2024 Budget Authority Amoun	4,173,327	4,555,588	5,146,231

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	90,338	201,864	357,026
Receipts:			
Charges for Service	1,332,811	1,200,000	1,215,000
Reimbursed Expense	555	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,333,366**	**1,200,000**	**1,215,000**
Resources Available:	**1,423,704**	**1,401,864**	**1,572,026**
Expenditures:			
Personnel Services	252,412	247,360	322,275
Contractual Services	186,914	175,770	258,600
Commodities	40,844	87,950	86,233
Capital Outlay	3,620	6,800	0
Transfer Out to (all Funds)	249,000	515,958	478,852
Debt Service	489,050	0	0
Cash Forward (2024 column)		11,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,221,840**	**1,044,838**	**1,220,960**
Unencumbered Cash Balance Dec 31	201,864	357,026	351,066
2022/2023/2024 Budget Authority Amoun	1,248,514	1,044,838	1,220,960

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	139,779	243,164	140,230
Receipts:			
Green Fees/Driving Range Fees	150,198	90,500	134,000
Membership Fees	52,615	62,000	63,000
Cart Rental	109,074	83,500	95,200
Tournament Revenue	50,967	35,000	44,000
Transfer In from Electric	50,000	0	0
Food & Drinks	75,054	47,000	61,500
Proshop	15,678	10,000	13,500
Sales Tax Collections	19,162	15,000	15,000
Interest on Idle Funds	0	0	0
Note Proceeds	223,416	0	0
Miscellaneous	1,839	9,492	950
Does miscellaneous exceed 10% of Total R			
Total Receipts	**748,003**	**352,492**	**427,150**
Resources Available:	**887,782**	**595,656**	**567,380**
Expenditures:			
Personnel Services	174,545	261,826	280,144
Contractual Services	63,564	75,700	70,150
Commodities	128,687	82,900	143,450
Capital Outlay	163,583	5,000	0
Debt Service	81,725	30,000	48,636
Cash Forward (2024 column)	0	0	0
Miscellaneous	32,514	0	25,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**644,618**	**455,426**	**567,380**
Unencumbered Cash Balance Dec 31	243,164	140,230	0
2022/2023/2024 Budget Authority Amount	654,078	455,426	567,380

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: CIP - General		(2) Fund Name: CIP - Water		(3) Fund Name: CIP - Sewer		(4) Fund Name: CIP - Street		(5) Fund Name: CIP - Capital		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	155,213	Cash Balance Jan 1	51,235	Cash Balance Jan 1	157,129	Cash Balance Jan 1	223,797	Cash Balance Jan 1	3,557	590,931
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Proceeds	15,100	ARPA Funds	66,101	T-Note Proceeds	106,089	Sales Tax Receipts	43,361	None		
						Bond Proceeds	5,218,392			
						Transfer In	52,625			
Total Receipts	15,100	Total Receipts	66,101	Total Receipts	106,089	Total Receipts	5,314,378	Total Receipts	0	5,501,668
Resources Available:	170,313	Resources Available:	117,336	Resources Available:	263,218	Resources Available:	5,538,175	Resources Available:	3,557	6,092,599
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	170,305	Capital Outlay	1,074,114	Capital outlay	706,568	Capital Outlay	1,396,091	None		
				Interest	2,938					
Total Expenditures	170,305	Total Expenditures	1,074,114	Total Expenditures	709,506	Total Expenditures	1,396,091	Total Expenditures	0	3,350,016
Cash Balance Dec 31	8	Cash Balance Dec 31	-956,778	Cash Balance Dec 31	-446,288	Cash Balance Dec 31	4,142,084	Cash Balance Dec 31	3,557	2,742,583 **
			See Tab B	*10-1116(a)(2)*	See Tab B	*10-1116(a)(2)*				2,742,583 **

**Note: These two block figures should agree.

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CIP - Special projects		**CIP - Technology**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	28,850	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		28,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Tech Fees	37,203							
		Transfer In	13,524							
Total Receipts	0	Total Receipts	50,727	Total Receipts	0	Total Receipts	0	Total Receipts	0	50,727
Resources Available:	0	Resources Available:	79,577	Resources Available:	0	Resources Available:	0	Resources Available:	0	79,577
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Closing Fund		Principal	54,906							
		Interest	964							
Total Expenditures	0	Total Expenditures	55,870	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	55,870
Cash Balance Dec 31	0	Cash Balance Dec 31	23,707	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**23,707** **
										23,707 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Osawatomie

will meet on August 24, 2023 at 6:30 PM at Memorial Hall; 411 11th Street; Osawatomie, KS 66064 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; 439 Main St. Osawatomie, KS 66064 and will be available at this hearing.

SUPPORTING COUNTIES
Miami (home county)

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	3,618,903	28.663	3,054,285	28.354	3,735,385	1,208,215	33.291
Debt Service	920,751	31.667	1,527,802	24.310	1,638,075	716,709	19.748
Library	27,973		101,332		65,099		
Employee Benefits	773,561	18.545	891,901	26.423	988,600	905,882	24.961
Industrial Promotion	70,862	0.185	38,440	0.158	30,551		
Public Safety Equipment	124,836	0.923	78,432	0.764	206,070		
Special Highway	133,970		216,264		797,337		
Refuse	379,413		480,176		402,000		
Tourism	248,907		164,871		164,871		
Special Parks & Rec	39,969		5,160		41,000		
Electric Reserve Debt Svc.	353,160		436,800		432,000		
Water	1,219,792		1,306,036		1,449,857		
Electric	4,204,846		4,555,588		5,146,231		
Sewer	1,221,840		1,044,838		1,220,960		
Golf Course	644,618		455,426		567,380		
Non-Budgeted Funds-A	3,350,016						
Non-Budgeted Funds-B	55,870						
Totals	17,389,287	79.983	14,357,351	80.009	16,885,416	2,830,806	78.000
						*Revenue Neutral Rate***	*71.321*
Less: Transfers	1,073,736		1,388,323		1,710,372		
Net Expenditure	16,315,551		12,969,028		15,175,044		
Total Tax Levied	2,144,713		2,588,396		xxxxxxxxxxxxxxxxx		
Assessed Valuation	26,814,880		32,351,356		36,292,243		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	8,880,369		8,567,289		13,961,000		
Revenue Bonds	5,010,000		4,750,000		4,480,000		
Other	1,085,842		2,360,500		2,360,500		
Lease Purchase Principal	594,128		412,238		422,268		
Total	15,570,339		16,090,027		21,223,768		

*Tax rates are expressed in mills

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

Bret Glendening
City Official Title: City Manager

Budget Workbook Instructions

Please read these instructions carefully. If after reviewing the instructions you still have questions, contact Municipal Services at 785-296-6033 or 785-296-8083; or via email to armunis@ks.gov.

Please use the budget workbook that corresponds to the number of funds that are used by your taxing subdivision. If you do not need all the fund pages in the workbook, leave the page number field on the unused fund pages blank and number the completed fund pages sequentially. The Certificate page will be updated when the page numbers are entered on the fund pages.

Submitting the Budget

As required by KSA 79-1801, budgets without intent to exceed the Revenue Neutral Rate (RNR) are required be certified and submitted to the County Clerk by August 25th of each year. If the taxing subdivision must conduct a hearing to approve exceeding the RNR, the budget must be certified and submitted to the County Clerk by October 1st

KSA 79-2930 requires budgets be submitted by electronic means to your County Clerk. Acceptable electronic formats are Microsoft Excel and Adobe PDF.

General Instructions

The worksheet tabs are labeled an abbreviation of the document name. The worksheet tabs are identified in workbook by referencing the tab name in parentheses. For example, the General Fund reference is (General).

All dollar amounts should be recorded in whole dollars (do not include cents).

☐ Data should only be entered in the green-shaded cells on the budget worksheets.

☐ The beige-shaded cells of the budget worksheets contain formulas or links which should not be changed and are protected. Most errors occur because of information entered on the input pages. If you are experiencing a problem with a protected cell, first check to see how the information was entered on the input pages. If the information was entered correctly, and you continue to experience problems, please contact Municipal Services for assistance.

☐ The blue-shaded cells indicate where the required data input can be located.

☐ Red-shaded cells are for notes or indicate a problem area that may need corrective action.

To print the worksheets, you can print one tab at a time or all tabs at once by highlighting the tabs that need to be printed. **Note**: Do not print the instructions, input tabs, statutes, etc. All tabs that are colored blue should be printed (if applicable) and submitted.

Workbook Preparation

Before getting started, make sure that you have all documents necessary to retrieve the input information for this year's budget. For a list of documents to have available, see the "Preparing the Budget – Documents Needed" checklist on the Municipal Services website.

1. Input Prior Year (inputPrYr): The information comes directly from last year's budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page.

a. In the green-shaded cell, enter the name of the taxing subdivision. For cities, please include "City of" before the city name.

b. Dates for the entire budget workbook are controlled by the year entered into the "Enter year being budgeted (YYYY)" field. This field will be prepopulated. If you find a date that is not correct for the budget being submitted, please contact Municipal Services for assistance.

c. Optional: To the right of the last year Ad Valorem Tax column is a tool that may be used to create an estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green-shaded cell. If you do not wish to use an estimated delinquency percentage, leave the green-shaded field at 0.00%.

d. Follow the instruction in the blue-shaded cells to complete the green-shaded input cells applicable to your budget.

2. Input Other (inputOth): The information entered on this tab is obtained from the County Clerk, County Treasurer, Municipal Services website, and the adopted budget information from two years ago (including any amendments). After the information has been entered, please verify the data is correct.

a. Follow instruction in the blue-shaded cells to complete the green-shaded input cells.

b. **Note**: Computation of Delinquency. This allowance is not mandatory but may be used if the municipality wishes. KSA 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. The delinquency rate will be applied to all tax levy fund pages.

If the taxing subdivision chooses to use the delinquency rate for some but not all tax levy funds, the taxing subdivision must delete the delinquency rate from the funds that should not include delinquency. Right-click on the tab of the fund that does not require the delinquency rate estimate and select Unprotect Sheet. Delete the data in the Delinquent Comp Rate cell. Right click on the tab of the fund page and select Protect Sheet and OK. You do not need to enter a password in the Protect Sheet window. Select OK. Go to the next fund tab and complete the same steps, if applicable.

3. Input Hearing Information (inputHearing): The information entered on this tab will populate the public hearing information to the appropriate hearing notice. Review the available options and based on the taxing subdivision needs and complete the appropriate section(s).

NOTE: All taxing subdivisions must publish the summarized budget in order to legally adopt the budget (unless otherwise authorized by law). To do this, either the "Budget Hearing Notice Only" or the "Combined Revenue Neutral Rate & Budget Hearing Notice" section and publication should be used.

a. Budget Hearing Notice Only: If the subdivision does not intend to exceed the RNR or will publish the RNR hearing information separately, this section may be used. Enter the required information into the green-shaded cells. Print and review the tab (Budget Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing.

b. Combined Revenue Neutral Rate & Budget Hearing Notice: If the subdivision intends to hold a hearing to exceed the RNR, the subdivision may elect to publish the rate and budget hearing together. This alternate publication may be used for that purpose. Enter the required information into the green-shaded cells. Print and review the tab (Combined-Rate-Bud Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing. Additionally, the rate hearing information must be published to the taxing subdivision's website, if maintained.

c. Hearing to Exceed the Revenue Neutral Rate Notice Only: If the subdivision wishes to publish the hearing information to exceed the RNR separately, this alternate publication may be used. Enter the required information into the green-shaded cells. Print and review the tab (RNR Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing. Additionally, the rate hearing information must be published to the taxing subdivision's website, if maintained.

4. Certificate (Cert): This document is populated with information entered on the fund tabs and input tabs. If there is incorrect information on the Certificate, do not correct the Certificate directly. Correct the fund or input tab that populates the information on the Certificate. If you cannot correct the error, please contact Municipal Services for assistance.

a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the green-shaded cells provided at the bottom left.

b. This is a required document and must be included in the adopted budget submitted to the County Clerk.

5. Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft Tax Estimates (Mvalloc): This information populated from the information entered on inputPrYr and inputOth. Once calculated, the motor allocation information is linked to the applicable fund pages. If information concerning on this tab is not correct, do not make changes to this tab, but rather correct the information on inputPrYr and/or inputOth.

a. This is a required document and must be included in the adopted budget submitted to the County Clerk.

6. Schedule of Transfers (Transfers): This document reports all actual, current, and proposed transfers for the taxing subdivision. Provide the statute that authorizes the transfer. The Transfer Statutes (Transfer Statutes) tab lists applicable transfer statutes for reference. If Home Rule is applied, provide the charter ordinance number in place of the statute.

a. The transfers are totaled at the bottom of the schedule and the aggregate transfer amount is linked to the hearing notice pages.

b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the hearing notice current and proposed columns. These types of transfers are not truly an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

c. Each transfer listed must be recorded on the appropriate fund pages (tabs) the individual completed fund pages.

d. If there are no transfers, leave as zeroes. This document must be included in the adopted budget submitted to the County Clerk.

7. Statement of Indebtedness (Debt): This document must show all of the debt owed or proposed to be issued. The general obligation and revenue bond totals for the budget year are linked to the hearing notice pages.

a. If the taxing subdivision does not have any debt, enter "None" on the first line. This document must be included in the adopted budget submitted to the County Clerk.

8. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (LP Form): This document must be completed for all transactions in which the taxing subdivision intends to own the equipment. Principal Balance Due for the actual year is linked to the hearing notice pages.

a. If the taxing subdivision does not have any leases, enter 'None' on the first line. This document must be included in the adopted budget submitted to the County Clerk.

9. Worksheet for State Grant-In-Aid to Public Libraries and Regional Library Systems (Library Grant): This information is populated from the Library fund page and is used to determine if the municipality qualifies for a State grant. If qualified, the bottom of the Library fund page will say "Qualifies for State Library Grant" in red. If not qualified, it will say "See Library Grant tab."

a. For subdivisions with a library: If the Library fund page is used, the Certificate page will update the Table of Contents to show "Computation to Determine State Library Grant." This worksheet will be a required document in the adopted budget submitted to the County Clerk.

b. For subdivisions without a library: No action is required, and this page *does not* need to be included in the adopted budget submitted to the County Clerk.

10. The budget workbook has individual fund sheets such as, but not limited to, General Fund (General), Debt Service and Library levy fund (DebtSvs-Library), levy funds (Levy Page #), Special Highway fund (Spec Hwy), non-levy funds (No Levy Page #) and single no levy funds (Single No Levy Page #). Only complete the fund pages needed. **Do not delete unused pages.** When the fund pages are completed, the totals will be shown on the Certificate and hearing notice pages.

a. The page number for the General Fund and General Fund Detail do not prepopulate. Once the page number is manually entered at the bottom of the General Fund page, the correct page number will auto-populate at the bottom of the General Fund Detail page. If the taxing subdivision has a Library Fund, the Library Grant page will auto-populate.

b. On all tax levy fund pages, see the "Projected Carryover" tool for the proposed budgeted year. The carryover tool provides insight as what the projected cash might be using figures from the budget being submitted. The figures used are only estimates and if the actual receipts or expenditures vary, the projected cash carryover will be affected. **Note**: delinquent taxes are not included in the projected carryover as they have a major impact on the "Desired Carryover" tool.

c. On all tax levy fund page, see the "Desired Carryover" tool. This is used to estimate a desired carryover amount and show the estimated mill rate impact along with the expenditure adjustments required to reach the desired carryover. **Note**: if a delinquency rate is used, the tool may require several adjustments to get the desired amount or close to the desire amount.

d. On all tax levy fund pages, we have placed "Estimated Mill Rate & Revenue Neutral Rate Comparison" tool. This tool is used to illustrate and compare the fund rates (both estimated and current year) as well as the total rates (estimated and current year). Additionally, users will see the RNR to determine whether the process in KSA 79-2988 should be followed. If a RNR hearing is required, "Yes" will appear in a red box, and a red statement with additional instruction will appear.

e. General Detail Page (General Detail): This page shows detailed expenditures for the General Fund departments. If used, you will input each department name and expenditures on this page *and* input the department name and total expenditures on the General Fund page. Department transfers should be shown on the General Fund page only. Departments with like transfers may be shown together on the General Fund page as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page as "Transfer to Equipment Reserve" for each budgeted year.

f. Each tax levy fund will have an expenditure line for neighborhood revitalization. Only input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 12 for neighborhood revitalization rebate instructions for the proposed budget year.

g. Optional: All levy fund pages have a Non-Appropriated Balance cell. It is not mandatory enter an amount or the Non-Appropriated Balance. KSA 79-2927 allows the taxing subdivision to enter an amount not to exceed 5% of the total expenditures for each fund. If the amount entered in the cell exceeds the 5%, a warning "Exceeds 5%" will appear and the block will turn red. In order to remove this warning message, you must reduce the non-appropriated amount.

h. Each fund page has a "Miscellaneous" receipt and expenditure line item. Once an amount has been entered into the cell for actual/current/proposed columns, the amount will be compared with either total expenditures or total receipts to determine if it exceeds the 10% Rule in KSA 79-2927. If the amount exceeds the 10% Rule, the block will turn red, the amount bolded, and "Exceed 10% Rule" will appear in red. To remove the statement and return the block to normal, you must reduce the amount to either 10% or less. **Note**: Under the proposed column, the miscellaneous receipt takes into consideration the amount of ad valorem taxes in determining the 10% Rule.

i. Debt Service fund page (DebtSvs-Library): This fund page may contain all debts owed by the taxing subdivision and the amounts should agree with the Statement of Indebtedness amounts. Debts that are pledged from a revenue stream should have enough funds transferred into the Debt Service fund to cover the bond principal and interest for these debts. **Note**: Debts pledged from revenue streams are not required to be included in the Debt Service fund page but can be paid from the fund in which the revenue stream is located. If the taxing subdivision has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. No Fund warrants are not required to be included in the Debt Service fund and may have a separate Tax Levy Fund to account for them.

See step 9 for detailed instruction on the library fund.

j. Funds with No Tax Levy fund page (No Levy Page #): These pages will be used to budget any fund that does not have the authority or need to levy an ad valorem property tax. These funds will have revenues of fees, sales tax, license, enterprise, etc.

k. Single No Tax Levy fund page (Single No Levy Page #): These pages are for funds with numerous lines for receipts or expenditures that do not fit on one of the other no levy fund pages. Additional lines may be added as needed. Please contact Municipal Services for assistance.

l. Non-Budgeted Funds (Non-Budgeted Funds): The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will populate the hearing notice page. Normally, the unencumbered cash balance should end with a positive cash balance. If it ends with a negative, the worksheet will indicate the negative balance by displaying "See Tab B" in red under the unencumbered cash balance. Use Tab B to determine if corrective action is available.

m. Tab A and Tab B: If the *prior year* total expenditures on any budgeted fund page exceeds the budget authority amount, "See Tab A" will appear in red to indicate a possible prior year budget law violation. If a fund ended the prior year with a negative cash balance, "See Tab B" will appear in red to indicate a possible prior year cash basis law violation. Use Tab A and Tab B to determine if corrective action is available.

n. Tab C and Tab D: If the *current year* adjusted expenditures on any budgeted fund page exceeds the budget authority amount, "See Tab C" will appear in red to indicate a possible current year budget law violation. If a fund ends the current year with a negative cash balance "See Tab D" will appear in red to indicate a possible current year cash basis law violation. Use Tab C and Tab D to determine if corrective action is available.

o. Tab E: If the *proposed budget* cash balance is negative, "See Tab E" will appear in red to indicate a possible proposed budget year budget law violation. Use Tab E to determine if corrective action is available.

11. Hearing Notices (Budget Hearing Notice), (Combined Rate-Bud Hearing Notice), (RNR Hearing Notice): These pages will populate the required information from other worksheets. If you find information that is not correct, please go to the worksheet from which the information originates to make the correction. If you cannot correct the error, please contact Municipal Services for assistance.

a. The inputHearing tab is used to place information on the respective hearing notice options. On input tab you will key in the following information: Name of Person presenting the budget, Title of Person, date the budget hearing will be held, time of the hearing, location of the budget hearing, and a place whereas the taxpayers can obtain a copy of the budget.

b. At the bottom of the hearing notice pages is a green-shaded cell, enter the page number.

c. Optional Tools: The following tools are not required to be used but are designed for different budget targets.

i. The "Estimated Value of One Mill" tool shows what 1 mill rate would generate in dollars for the municipality, based on the estimated valuation input on the inputOth tab.

ii. The "What the Mill Rate the Same As" and "Impact on Keeping the Same Mill Rate" tools show the impact if the previous mill rate is used for the proposed budgeted year. To achieve this mill rate, the tax levy fund expenditures will need to be changed by the amount shown. Depending upon the number of tax levy funds involved, the change can be made to one fund, combination of funds, or all tax levy fund expenditures. Note: If a delinquency rate is used on the tax levy fund pages, the tool may require several adjustments to get the desired result or close to the desired amount.

iii. The "Mill Rate Estimates versus Mill Rate Target" tool allows the municipality to enter a target mill rate and compare such rate with the estimated rate, as well as the RNR. This tool will show the amount of expenditure adjustments required to hit the rate target. If a rate hearing/resolution is required based on the estimated mill rate, a red warning "Yes" and a statement "Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate" will appear.

d. Before printing, review the selected hearing notice to ensure the information has accurately populated and the figures are correct. Print the page, have an official sign it, and submit to the local newspaper for printing. For those municipalities that are electronically sending the summary to the newspaper, you can type in the official name before sending. Signing the document is desired, but not signing will not cause the municipality to reprint. **WARNING**: The newspaper publication must occur at least 10 days prior to the hearing date. If the newspaper publication is not at least 10 days prior to the hearing, the municipality may need to republish.

Once the hearing notice has been printed in the local newspaper, please review the notice to ensure the information was correctly printed and readable. If the information is not correct, the notice may need to be republished, and may delay the submission of the budget to the County Clerk and the timeline prescribed by KSA 79-2988 to exceed the RNR.

12. Neighborhood Revitalization (NR Rebate): This document should be completed only after all tax levy fund pages have been completed and the estimated levy rates have been computed on the Budget Summary page. The ad valorem amounts for each fund will be input into the neighborhood revitalization tool. The tool will compute the estimated amount of rebate and populate the estimated rebate to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure cell, increase the total expenditures amount, recompute the ad valorem needed, and populate the new amount to the hearing notice page.

Note: If you had already set the ad valorem taxes so that they were equal to or below the Revenue Neutral Rate (RNR), the neighborhood revitalization rebate could cause the ad valorem tax amount to exceed RNR. If this occurs, you have three options:1) accept the rebate expenditures and pass the RNR resolution; 2) accept the rebate expenditures and reduce other expenditures to reduce ad valorem tax dollars below the RNR threshold; or 3) do not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization tool.

a. You are *not* required to use the Neighborhood Revitalization tool. The tool can be used to estimate the amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving. If the municipality chooses not to use the tool, another method of estimating the Neighborhood Revitalization rebate impact should be substituted.

b. If you do not have Neighborhood Revitalization, you do not need to include this page with the adopted budget submitted to the County Clerk.

13. Before submission of the budget to the County Clerk, please review the entire document and verify that all amounts are correct. In addition, the Certificate page needs to be signed by at least one member of the governing body (signatures from the entire governing body are preferred, but not mandatory).

14. How to Protect and Unprotect a Worksheet: To Unprotect a worksheet, right-click on the tab and select Unprotect Sheet. **After changes are made you must protect the worksheet.** Right click on the tab, select Protect Sheet and hit OK. You do not need to enter a password. Select OK.

Input Sheet for City4 Budget Workbook

Enter city name ("City of _____"):	Osawatomie
Enter home county name followed by "County":	Miami
Enter names of other counties:	
1st	
2nd	
3rd	

Enter year being budgeted (YYYY): **2024**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2023 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:		Statute	2023 *Expenditures*	2022 Ad Valorem Tax
	General	12-101a	3,462,252	917,298
	Debt Service	10-113	1,732,201	786,453
	Library	12-1220	101,332	0
Fund name for all funds with a tax levy:				
	Employee Benefits	12-16,102	891,901	854,814
	Industrial Promotion	12-1617h	47,021	5,118
	Public Safety Equipment	12-110b	101,961	24,713
Total Tax Levy Funds for 2023 Budgeted Year				2,588,396

Other (non-tax levy) fund names:		
Special Highway		226,073
Refuse		481,222
Tourism		164,871
Special Parks & Rec		5,160
Electric Reserve Debt Svc.		436,800
Water		1,431,404
Electric		4,555,588
Sewer		1,044,838
Golf Course		455,426
Single Non Tax Levy:		
1		
2		
3		
4		
Total Expenditures for -1 Budgeted Year		15,138,050

Non-Budgeted (A):	
1	CIP - General
2	CIP - Water
3	CIP - Sewer
4	CIP - Street
5	CIP - Capital

Non-Budgeted (B):	
1	CIP - Special projects
2	CIP - Technology
3	

4	
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2023 Budget, Budget Summary Page		2021 Tax Rate (2022 Column)
	General	28.663
	Debt Service	31.667
	Library	
	Employee Benefits	18.545
	Industrial Promotion	0.185
	Public Safety Equipment	0.923
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		79.983

Total Tax Levied (2022 budget column)		2,144,713
Assessed Valuation (2022 budget column)		26,814,880

From the 2023 Budget, Budget Summary Page			
Outstanding Indebtedness, January 1:		2021	2022
G.O. Bonds		8,880,369	8,567,289
Revenue Bonds		5,010,000	4,750,000
Other		1,085,842	2,360,500
Lease Purchase Principal		594,128	412,238

Osawatomie 2024

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2024 Budget Information:						
	Assessed Valuation for 2023 (Required)	New Improvements, Remodeling and Renovations for 2023 (Optional)	Personal Property 2023 (Optional)	Property that has changed in use for 2023 (Optional)	Personal Property 2022 (Optional)	
Miami	36,292,243					
0						
0						
0						
Totals	36,292,243	0	0	0	0	

Note: It is not important to complete the "New Improvements, Remodeling and Renovations", "Personal Property", or "Property that has changed in use" fields. These fields were created for the Tax Lid (repealed in 2021). If the city wishes to track this information, you may do so here. The inputs do not populate to any other field

Gross earnings (intangible) tax estimate for 2024	0
Neighborhood Revitalization	

Revenue Neutral Rate	71.321

Actual Tax Rates for the 2023 Budget:

Fund	Rate
General	28.354
Debt Service	24.310
Library	0.000
Employee Benefits	26.423
Industrial Promotion	0.158
Public Safety Equipment	0.764
Total	80.009

Final Assessed Valuation from the November 1, 2022 Abstract:

Miami	32,351,356
Total Assessed Valuation	32,351,356

From the County Treasurer's Budget Information - 2024 Budget Year Estimates:					
2024 Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16\20 M Vehicle	Commercial Vehicle	Watercraft
Miami	146,932	2,414	1,091	1,653	227
0					
0					
0					
Total Vehicle Tax Estimates	146,932	2,414	1,091	1,653	227

LAVTR	0
City and County Revenue Sharing	0

Computation of Delinquency

Actual Delinquency for -3 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From Municipal Services Website (Budget Workbooks and Tax Estimates)	
2024 State Distribution for Kansas Gas Tax	154,740
2024 County Transfers for Gas**	0
Adjusted 2023 State Distribution for Kansas Gas Tax	155,900
Adjusted 2023 County Transfers for Gas**	0

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2022 Budget Certificate Page	
Funds	2022 Expenditure Amt Budget
General	3,642,367
Debt Service	1,400,000
Library	50,000
Employee Benefits	900,000
Industrial Promotion	71,997
Public Safety Equipment	125,959
Special Highway	165,595
Refuse	480,000
Tourism	254,245
Special Parks & Rec	49,787
Electric Reserve Debt Svc.	615,638
Water	1,300,000
Electric	4,173,327
Sewer	1,248,514
Golf Course	654,078

Note: If the 2022 budget was amended, then expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Budget Hearing Notice

Official Name: Bret Glendening

Official Title: City Manager

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at: City Hall; 439 Main St. Osawatomie, KS 66064

Combined Revenue Neutral Rate & Bu

Official Name: Bret Glendening

Official Title: City Manager

Date: August 24, 2023

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time: 6:30 PM

Location: Memorial Hall; 411 11th Street; Osawatomie, KS 66064

Budget Available at: City Hall; 439 Main St. Osawatomie, KS 66064

Hearing to Exceed the Revenue Neutr

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

: Only

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

udget Hearing Notice

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Addittionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

ral Rate Notice Only

If the taxing subdivisin wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the buget hearing notice.

CPA Summary

CERTIFICATE 2024

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

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Vehicle Tax		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	6	3,735,385	1,208,215	33.287
Debt Service	10-113	8	1,638,075	716,709	19.746
Library	12-1220	8	65,099		
Employee Benefits	12-16,102	9	988,600	905,882	24.958
Industrial Promotion	12-1617h	9	30,551		
Public Safety Equipment	12-110b	10	206,070		
		10			
Special Highway		11	797,337		
Refuse		11	402,000		
Tourism		12	164,871		
Special Parks & Rec		12	41,000		
Electric Reserve Debt Svc.		13	432,000		
Water		13	1,449,857		
Electric		14	5,146,231		
Sewer		14	1,220,960		
Golf Course		15	567,380		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	16,885,416	2,830,806	77.991
Budget Hearing Notice		18		Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice		18		Miami	36,296,676
Neigborhood Revitalization Rebate				0	
				0	
				0	
				Nov 1, 2023 Total Assessed Valuation	

Revenue Neutral Rate 71.321

Assisted by:
Bret Glendening
City Manager
Address:
439 Main St; PO Box 37
Osawatomie, KS 66064
Email:
bglendening@osawatomieks.org

Attest:_____, 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	917,298	52,071	855	388	586	81
Debt Service	786,453	44,643	734	331	502	69
Library						
Employee Benefits	854,814	48,524	797	360	546	75
Industrial Promotion	5,118	291	5	2	3	0
Public Safety Equipme	24,713	1,403	23	10	16	2
TOTAL	2,588,396	146,932	2,414	1,091	1,653	227

County Treas Motor Vehicle Estimate 146,932

County Treas Recreational Vehicle Estimate 2,414

County Treas 16/20M Vehicle Estimate 1,091

County Treas Commercial Vehicle Tax Estimate 1,653

County Treas Watercraft Tax Estimate 227

Motor Vehicle Factor 0.05677

Recreational Vehicle Factor 0.00093

16/20M Vehicle Factor 0.00042

Commercial Vehicle Factor 0.00064

Watercraft Factor 0.00009

Osawatomie 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
Water	General	12,250	50,000	0	KSA 12-825d
Water	Employee Benefit	60,000	0	0	KSA 12-16,102
Water	Bond & Interest	94,500	97,365	66,515	KSA 13-1270
Electric	General	56,237	250,000	312,000	KSA 12-825d
Electric	Tourism	0	0	0	KSA 12-825d
Electric	Golf Course	50,000	0	0	KSA 12-825d
Electric	CIP - General	0	0	0	KSA 12-1,118
Electric	Employee Benefit	26,500	0	0	KSA 12-16,102
Electric	Electric Debt Service	450,000	450,000	426,900	KSA 12-1,118
Electric	Spec. Park & Rec.	27,600	20,000	0	KSA 12-825d
Electric	Refuse	5,500	0	0	KSA 12-825d
Sewer	General	33,750	45,000	60,000	KSA 12-825d
Sewer	CIP - Sewer	0	0	0	KSA 12-1,118
Sewer	Employee Benefit	60,000	0	0	KSA 12-16,102
Sewer	Bond & Interest	131,250	470,958	418,852	KSA 13-1270
Special Highway	CIP - Streets	52,625	0	400,000	KSA 12-1,119
Public Safety Equip	CIP - Technology	13,524	0	14,000	KSA 12-1,118
Public Safety Equip	Bond & Interest	0	0	7,105	KSA 12-1,118
Employee Benefits	Cafeteria 125/HRA		5,000	5,000	KSA 12-16,102
	Totals	1,073,736	1,388,323	1,710,372	
	Adjustments*				
	Adjusted Totals	1,073,736	1,388,323	1,710,372	

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

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. **Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. **Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. **Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. **Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

K.S.A. 14-568. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. **Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. **Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

Osawatomie 2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 GO Refunding Bonds	5/8/2012	9/1/2027	2.0-3.0	2,810,000	230,000	3/1 & 9/1	9/1	6,900	65,000	4,950	40,000
2016A GO Bonds	5/19/2016	9/1/2045	2.0-4.0	8,145,000	6,195,000	3/1 & 9/1	9/1	199,280	385,000	187,730	405,000
Street Improvement 2019A	5/23/2019	9/1/2038	3.60	1,135,000	1,015,000	3/1 & 9/1	9/1	36,540	50,000	34,740	50,000
Street Improvement 2022A	3/15/2022	3/1/2032	2.00	6,175,000	6,175,000	3/1 & 9/1	3/1	117,500	600,000	105,450	605,000
2022 Temporary Notes	9/1/2022	9/1/2024	3.40	346,000	346,000	1/1		0	0	0	0
2023 Temporary Notes	8/10/2023	3/1/2027	3.75	7,661,484	7,661,484	3/1 & 9/1		0	0	304,998	0
Total G.O. Bonds					**21,622,484**			**360,220**	**1,100,000**	**637,868**	**1,100,000**
Revenue Bonds:											
2015A Elect. Rev. Bonds	12/14/2015	9/1/2035	3.50	6,095,000	4,480,000	3/1 & 9/1	9/1	156,800	280,000	147,000	285,000
Total Revenue Bonds					**4,480,000**			**156,800**	**280,000**	**147,000**	**285,000**
Other:											
2020 KDHE WWTP SRF	5/10/2021	3/1/2043	1.38	2,360,500	2,360,500	3/1 & 9/1	3/1 & 9/1	26,383	103,245	30,790	104,675
Total Other					**2,360,500**			**26,383**	**103,245**	**30,790**	**104,675**
Total Indebtedness					**28,462,984**			**543,403**	**1,483,245**	**815,659**	**1,489,675**

Osawatomie 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
Fire Truck	7/6/2015	96	3.10	277,108	149,262	39,965	39,965
Golf Carts / Brush Hog	5/1/2019	84	5.00	108,650	0	0	0
Case 580 SN Backhoe	10/14/2020	60	2.38	100,056	60,987	19,873	20,324
2023 Golf Carts	11/16/2022	60	4.85	215,202	212,019	39,085	41,027
				Totals	**422,268**	**98,923**	**101,316**

***If 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: 2024

Library found in: Osawatomie
Miami

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 vear.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$20,000	
LAVTR	$0	$0
TOTAL TAXES	$20,000	$0
Difference in Total Taxes:	($20,000)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$32,351,356	$36,292,243
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **#VALUE!**

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

Osawatomie 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	745,774	198,311	268,084
Receipts:			
Ad Valorem Tax	729,311	917,298	xxxxxxxxxxxxxxxxx
Delinquent Tax	37,140	40,000	40,000
Motor Vehicle Tax	63,093	58,949	52,071
Recreational Vehicle Tax	984	1,097	855
16/20M Vehicle Tax	317	276	388
Commercial Vehicle Tax	636	420	586
Watercraft Tax	0	68	81
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Special & Delinquent Special Assessments	1,700	3,500	3,000
Local Alcoholic Liquor	4,604	4,600	4,604
Compensating Use Tax	270,360	300,000	330,000
Local Sales Tax	746,006	750,000	850,000
Franchise Tax	152,559	175,000	160,000
Licenses & Permits	44,277	45,000	45,000
Intergovt. Receipts & Grants	554,071	90,000	75,000
Sale of Cemetery Lots	5,785	15,000	5,000
Cemetery Charges	2,155	35,000	2,500
Auditorium Rent	3,690	3,500	3,500
Memorial Hall Rent	4,085	4,500	4,500
Animal Control	10,933	15,000	15,000
Fines and Fees	123,287	200,000	200,500
Assigned Counsel	4,520	6,000	4,500
Transfer in from Water	12,250	25,000	0
Tranfer in From Electric	56,237	300,000	312,000
Transfer in from Sewer	33,750	20,000	60,000
State Training Funds	15,528	15,000	15,000
Overhead Fees	88,000	0	0
Interest	71,430	75,000	70,000
Reimbursed Expense	26,223	6,100	0
Sale of Real Property	3,180	0	0
Sale of Surplus Equipment	0	15,250	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	5,329	2,500	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,071,440**	**3,124,058**	**2,259,086**
Resources Available:	**3,817,214**	**3,322,369**	**2,527,170**

Osawatomie

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2022	Current Year Estimate Estimate for 2023	Proposed Budget Year Year for 2024
Resources Available:	3,817,214	3,322,369	2,527,170
Expenditures:			
Administration	931,994	645,427	780,871
Code Enforcement	208,872	241,590	239,650
Police	1,021,276	1,113,000	1,226,584
Cabin	58,552	66,834	74,635
Streets & Alleys	383,370	372,140	362,700
Parks, Cemeteries & Levees	366,385	325,150	432,900
Fire	107,927	116,654	136,750
Municipal Court	192,527	-	196,742
Library	183,635	173,490	219,553
Technology	164,365	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
Subtotal detail (Should agree with detail)	3,618,903	3,054,285	3,670,385
Cash Forward (2024 column)			65,000
Miscellaneous			0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,618,903**	**3,054,285**	**3,735,385**
Unencumbered Cash Balance Dec 31	198,311	268,084	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	3,642,367	3,462,252	3,735,385
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,735,385
		Tax Required	1,208,215
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,208,215

CPA Summary

Osawatomie 2024

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Personnel	368,064	421,009	384,821
Contractual	243,420	172,618	265,250
Commodities	277,456	41,800	129,050
Capital Outlay	668	10,000	0
Other	42,386	0	1,750
Total	**931,994**	**645,427**	**780,871**
Code Enforcement			
Personnel	125,322	120,790	123,000
Contractual	54,419	93,100	92,500
Commodities	28,813	21,700	24,150
Capital Outlay	318	6,000	0
Total	**208,872**	**241,590**	**239,650**
Police			
Personnel	867,903	934,900	989,284
Contractual	66,907	23,100	69,300
Commodities	80,849	69,500	60,500
Capital Outlay	5,617	85,500	107,500
Total	**1,021,276**	**1,113,000**	**1,226,584**
Cabin			
Personnel	50,482	55,084	54,000
Contractual	8,031	6,750	14,385
Commodities	39	0	750
Capital Outlay	0	5,000	5,500
Total	**58,552**	**66,834**	**74,635**
Streets & Alleys			
Personnel	247,134	255,115	213,200
Contractual	46,270	13,525	46,500
Commodities	86,655	53,500	80,500
Capital Outlay	3,311	50,000	22,500
Total	**383,370**	**372,140**	**362,700**
Parks, Cemeteries & Levees			
Personnel	97,394	98,850	142,600
Contractual	217,871	172,850	219,600
Commodities	36,985	33,450	34,700
Capital Outlay	14,135	20,000	36,000
Total	**366,385**	**325,150**	**432,900**
Fire			
Personnel	55,751	76,777	79,000
Contractual	42,046	19,600	30,800
Commodities	10,130	14,277	14,450
Capital Outlay	0	6,000	12,500
Total	**107,927**	**116,654**	**136,750**
Municipal Court			
Personnel	51,746	0	54,242
Contractual	123,496	0	126,650
Commodities	875	0	850
Capital Outlay	16,410	0	15,000
Total	**192,527**	**0**	**196,742**
Page Total	**3,270,903**	**2,880,795**	**3,450,832**

Osawatomie 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Library			
Personnel	136,274	133,395	155,103
Contractual	29,811	20,900	26,650
Commodities	17,533	19,195	33,800
Capital Outlay	17	0	4,000
Total	**183,635**	**173,490**	**219,553**
Technology			
Personnel	0	0	0
Contractual	115,946	0	0
Commodities	6,855	0	0
Capital Outlay	41,564	0	0
Total	**164,365**	**0**	**0**
Page 2 -Total	348,000	173,490	219,553
Page 1 -Total	**3,270,903**	**2,880,795**	**3,450,832**
Grand Total	**3,618,903**	**3,054,285**	**3,670,385**

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

Osawatomie 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	309,905	479,644	367,615
Receipts:			
Ad Valorem Tax	805,614	786,453	xxxxxxxxxxxxxxx
Delinquent Tax	21,660	15,000	15,000
Motor Vehicle Tax	36,351	42,577	44,643
Recreational Vehicle Tax	567	1,200	734
16/20M Vehicle Tax	183	190	331
Commercial Vehicle Tax	365	460	502
Watercraft Tax	0	70	69
Transfer In from Water	94,500	97,365	66,515
Transfer In from Sewer	131,250	470,958	418,852
Transfer In from Public Safety	0	0	7,105
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	1,500	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,090,490**	**1,415,773**	**553,751**
Resources Available:	**1,400,395**	**1,895,417**	**921,366**
Expenditures:			
Bond Principal	520,000	1,051,445	1,204,675
Bond Interest	397,950	473,557	363,660
Bond Registration Fees	1	0	0
Cash Basis Reserve (2024 column)	0	0	65,000
Miscellaneous	2,800	2,800	4,740
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**920,751**	**1,527,802**	**1,638,075**
Unencumbered Cash Balance Dec 31	479,644	367,615	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,400,000	1,732,201	1,638,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,638,075
		Tax Required	716,709
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	716,709

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	113,332	121,431	42,599
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	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	
Grant Receipts	30,149	20,000	20,000
Donations	5,848	2,000	2,000
Interest on Idle Funds	75	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,072**	**22,500**	**22,500**
Resources Available:	**149,404**	**143,931**	**65,099**
Expenditures:			
Personnel	0	0	0
Contractual Services	16,660	25,500	25,500
Commodities	7,780	13,250	13,250
Capital Outlay	3,533	62,582	26,349
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,973**	**101,332**	**65,099**
Unencumbered Cash Balance Dec 31	121,431	42,599	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	50,000	101,332	65,099
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,099
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	83,794	161	17,416
Receipts:			
Ad Valorem Tax	471,870	854,814	xxxxxxxxxxxxxxxx
Delinquent Tax	25,722	15,000	15,000
Motor Vehicle Tax	42,081	38,139	48,524
Recreational Vehicle Tax	657	709	797
16/20M Vehicle Tax	209	179	360
Commercial Vehicle Tax	426	272	546
Watercraft Tax	0	43	75
Transfer In from Water	60,000	0	0
Transfer In from Electric	26,500	0	0
Transfer In from Sewer	60,000	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,463	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**689,928**	**909,156**	**65,302**
Resources Available:	773,722	909,317	82,718
Expenditures:			
Personnel Services	753,292	865,500	928,600
Contractual Services	20,269	26,401	35,000
Cash Forward (2024 column)	0	0	25,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**773,561**	**891,901**	**988,600**
Unencumbered Cash Balance Dec 31	161	17,416	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	900,000	891,901	988,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	988,600
		Tax Required	905,882
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	905,882

Adopted Budget **Industrial Promotion**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,113	2,828	0
Receipts:			
Ad Valorem Tax	4,707	5,118	xxxxxxxxxxxxxxxx
Delinquent Tax	236	132	250
Motor Vehicle Tax	419	350	291
Recreational Vehicle Tax	7	7	5
16/20M Vehicle Tax	2	2	2
Commercial Vehicle Tax	4	3	3
Watercraft Tax	0	0	0
Sale of Real Property	37,507	20,000	20,000
Building Lease	5,625	6,000	6,000
Reimbursed Expense	250	4,000	4,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	13,820	0	0
Does miscellaneous exceed 10% of Total R	Exceed 10% Rule		
Total Receipts	**62,577**	**35,612**	**30,551**
Resources Available:	**73,690**	**38,440**	**30,551**
Expenditures:			
Contractual Services	52,583	38,440	26,030
Commodities	0	0	0
Capital Outlay	18,279	0	0
Cash Forward (2024 column)			4,521
Miscellaneous			0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**70,862**	**38,440**	**30,551**
Unencumbered Cash Balance Dec 31	2,828	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	71,997	47,021	30,551
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,551
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,471	97,541	121,070
Receipts:			
Ad Valorem Tax	23,485	24,713	xxxxxxxxxxxxxxxx
Delinquent Tax	1,226	290	1,000
Motor Vehicle Tax	2,096	1,898	1,403
Recreational Vehicle Tax	33	35	23
16/20M Vehicle Tax	10	9	10
Commercial Vehicle Tax	21	14	16
Watercraft Tax	0	2	2
Sales Tax Receipts	98,912	75,000	85,000
Bond Proceeds	85,000	0	0
Reimbursed Expense	763	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	9,360	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**220,906**	**101,961**	**87,454**
Resources Available:	**222,377**	**199,502**	**208,524**
Expenditures:			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	62,178	0	120,000
Debt Service	49,134	78,432	39,965
Transfer Out to Tech	13,524	0	14,000
Transfer Out to Bond & Interest	0	0	7,105
Cash Forward (2024 column)	0	0	25,000
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**124,836**	**78,432**	**206,070**
Unencumbered Cash Balance Dec 31	97,541	121,070	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	125,959	101,961	206,070
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	206,070
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

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
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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

Osawatomie 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	104,463	205,629	414,365
Receipts:			
State of Kansas Gas Tax	114,994	155,900	154,740
County Transfers Gas	0	0	0
Connecting Links Payment	5,100	5,100	5,100
City Sales / Compensating Use Tax	66,769	216,000	216,000
County Sales / Compensating Use Tax	24,076	48,000	48,000
Sale of Surplus Equipment	22,443	0	
Miscellaneous	1,754	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**235,136**	**425,000**	**423,840**
Resources Available:	**339,599**	**630,629**	**838,205**
Expenditures:			
Contractual Services	0	0	0
Commodities	48,727	45,000	45,000
Capital Outlay	11,354	150,000	300,000
Debt Service	21,264	21,264	21,264
Transfer to CIP Street	52,625	0	400,000
Cash Forward (2024 column)			31,073
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**133,970**	**216,264**	**797,337**
Unencumbered Cash Balance Dec 31	205,629	414,365	40,868
2022/2023/2024 Budget Authority Amoun	165,595	226,073	797,337

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,222	176	0
Receipts:			
Administration Fee	17,289	12,000	16,500
Sales/Charges	354,093	465,800	425,000
Customer Late Charge	15	0	0
Transfer in from Electric	5,500	0	7,500
Interest on Idle Funds	0	0	0
Miscellaneous	1,470	2,200	1,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**378,367**	**480,000**	**450,500**
Resources Available:	**379,589**	**480,176**	**450,500**
Expenditures:			
Contractual Services	379,413	480,000	400,000
Commodities	0	0	0
Cash Forward (2024 column)	0	176	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**379,413**	**480,176**	**402,000**
Unencumbered Cash Balance Dec 31	176	0	48,500
2022/2023/2024 Budget Authority Amoun	480,000	481,222	402,000

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,887	47,237	18,116
Receipts:			
Transient Guest Tax	15,359	15,000	15,000
Sponsorship Fees & Donations	125,898	110,750	122,150
Transfer in From Electric	0	0	0
Grants	110,000	0	0
Interest on Idle Funds	0	0	0
Miscellaneous		10,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**251,257**	**135,750**	**147,150**
Resources Available:	**296,144**	**182,987**	**165,266**
Expenditures:			
Contractual Services	219,166	98,800	98,800
Commodities	27,159	48,000	48,000
Capital Outlay	488	10,000	10,000
Cash Forward (2024 column)	0	8,071	8,071
Miscellaneous	2,094	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**248,907**	**164,871**	**164,871**
Unencumbered Cash Balance Dec 31	47,237	18,116	395
2022/2023/2024 Budget Authority Amoun	254,245	164,871	164,871

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	160	17,820	37,660
Receipts:			
Local Alcoholic Liquor Tax	4,604	5,000	4,600
Transfer in from Electric	27,600	20,000	0
Transfer in from Recreation	0	0	0
Donations	25,425	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,629**	**25,000**	**4,600**
Resources Available:	**57,789**	**42,820**	**42,260**
Expenditures:			
Contractual Services	31,038	0	35,000
Commodities	7,618	3,500	6,000
Capital Outlay	1,313	1,660	0
Debt Service	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**39,969**	**5,160**	**41,000**
Unencumbered Cash Balance Dec 31	17,820	37,660	1,260
2022/2023/2024 Budget Authority Amoun	49,787	5,160	41,000

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Reserve Debt Svc.**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	164,635	261,475	274,675
Receipts:			
Transfer In from Electric	450,000	450,000	426,900
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**450,000**	**450,000**	**426,900**
Resources Available:	**614,635**	**711,475**	**701,575**
Expenditures:			
Debt Service	353,160	436,800	432,000
Cash Forward (2024 column)	0		0
Miscellaneous	0		0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**353,160**	**436,800**	**432,000**
Unencumbered Cash Balance Dec 31	261,475	274,675	269,575
2022/2023/2024 Budget Authority Amount	615,638	436,800	432,000

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,948	43,091	99,055
Receipts:			
Water Sales	1,188,052	1,350,000	1,350,000
Water Tower Lease	6,000	0	0
Water Protection Tax	10,840	11,000	11,000
Reimbursed Expense	2,043	1,000	1,000
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,206,935**	**1,362,000**	**1,362,000**
Resources Available:	**1,262,883**	**1,405,091**	**1,461,055**
Expenditures:			
Personnel Services	586,249	489,619	679,692
Contractual Services	149,671	247,470	282,200
Commodities	309,265	284,950	354,200
Capital Outlay	3,620	149,632	1,250
Transfer Out to General Fund	12,250	25,000	0
Transfer Out to Employee Benefit Fund	60,000	0	0
Transfer Out to Bond & Interest Fund	94,500	97,365	66,515
Cash Forward (2024 column)	0	0	50,000
Miscellaneous	4,237	12,000	16,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,219,792**	**1,306,036**	**1,449,857**
Unencumbered Cash Balance Dec 31	43,091	99,055	11,198
2022/2023/2024 Budget Authority Amount	1,300,000	1,431,404	1,449,857

CPA Summary

Osawatomie 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	478,614	690,399	435,311
Receipts:			
Pole Attachment Agreements	19,142	18,000	18,000
Electric Sales & Late Charges	4,217,920	4,125,000	4,667,950
Sales Tax Collections	155,663	150,000	193,000
Sale of Surplus Equipment	19,574	0	0
Interest on Idle Funds	205	1,500	205
Miscellaneous	4,127	6,000	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,416,631**	**4,300,500**	**4,879,155**
Resources Available:	**4,895,245**	**4,990,899**	**5,314,466**
Expenditures:			
Personnel Services	561,749	526,442	678,704
Contractual Services	2,342,931	2,057,385	2,663,405
Commodities	274,228	437,630	436,208
Capital Outlay	9,376	358,631	6,572
Debt Service	70,885	0	78,392
Transfers Out (to all funds)	679,837	720,000	738,900
Cash Forward (2024 column)	0	175,000	250,000
Miscellaneous	265,840	280,500	294,050
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,204,846**	**4,555,588**	**5,146,231**
Unencumbered Cash Balance Dec 31	690,399	435,311	168,235
2022/2023/2024 Budget Authority Amoun	4,173,327	4,555,588	5,146,231

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	90,338	201,864	357,026
Receipts:			
Charges for Service	1,332,811	1,200,000	1,215,000
Reimbursed Expense	555	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,333,366**	**1,200,000**	**1,215,000**
Resources Available:	**1,423,704**	**1,401,864**	**1,572,026**
Expenditures:			
Personnel Services	252,412	247,360	322,275
Contractual Services	186,914	175,770	258,600
Commodities	40,844	87,950	86,233
Capital Outlay	3,620	6,800	0
Transfer Out to (all Funds)	249,000	515,958	478,852
Debt Service	489,050	0	0
Cash Forward (2024 column)		11,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,221,840**	**1,044,838**	**1,220,960**
Unencumbered Cash Balance Dec 31	201,864	357,026	351,066
2022/2023/2024 Budget Authority Amoun	1,248,514	1,044,838	1,220,960

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	139,779	243,164	140,230
Receipts:			
Green Fees/Driving Range Fees	150,198	90,500	134,000
Membership Fees	52,615	62,000	63,000
Cart Rental	109,074	83,500	95,200
Tournament Revenue	50,967	35,000	44,000
Transfer In from Electric	50,000	0	0
Food & Drinks	75,054	47,000	61,500
Proshop	15,678	10,000	13,500
Sales Tax Collections	19,162	15,000	15,000
Interest on Idle Funds	0	0	0
Note Proceeds	223,416	0	0
Miscellaneous	1,839	9,492	950
Does miscellaneous exceed 10% of Total R			
Total Receipts	**748,003**	**352,492**	**427,150**
Resources Available:	**887,782**	**595,656**	**567,380**
Expenditures:			
Personnel Services	174,545	261,826	280,144
Contractual Services	63,564	75,700	70,150
Commodities	128,687	82,900	143,450
Capital Outlay	163,583	5,000	0
Debt Service	81,725	30,000	48,636
Cash Forward (2024 column)	0	0	0
Miscellaneous	32,514	0	25,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**644,618**	**455,426**	**567,380**
Unencumbered Cash Balance Dec 31	243,164	140,230	0
2022/2023/2024 Budget Authority Amount	654,078	455,426	567,380

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: CIP - General		(2) Fund Name: CIP - Water		(3) Fund Name: CIP - Sewer		(4) Fund Name: CIP - Street		(5) Fund Name: CIP - Capital		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	155,213	Cash Balance Jan 1	51,235	Cash Balance Jan 1	157,129	Cash Balance Jan 1	223,797	Cash Balance Jan 1	3,557	590,931
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Proceeds	15,100	ARPA Funds	66,101	T-Note Proceeds	106,089	Sales Tax Receipts	43,361	None		
						Bond Proceeds	5,218,392			
						Transfer In	52,625			
Total Receipts	15,100	Total Receipts	66,101	Total Receipts	106,089	Total Receipts	5,314,378	Total Receipts	0	5,501,668
Resources Available:	170,313	Resources Available:	117,336	Resources Available:	263,218	Resources Available:	5,538,175	Resources Available:	3,557	6,092,599
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	170,305	Capital Outlay	1,074,114	Capital outlay	706,568	Capital Outlay	1,396,091	None		
				Interest	2,938					
Total Expenditures	170,305	Total Expenditures	1,074,114	Total Expenditures	709,506	Total Expenditures	1,396,091	Total Expenditures	0	3,350,016
Cash Balance Dec 31	8	Cash Balance Dec 31	-956,778	Cash Balance Dec 31	-446,288	Cash Balance Dec 31	4,142,084	Cash Balance Dec 31	3,557	**2,742,583** **
			See Tab B	***10-1116(a)(2)***	**See Tab B**	***10-1116(a)(2)***				**2,742,583** **

**Note: These two block figures should agree.

CPA Summary

Osawatomie

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CIP - Special projects		**CIP - Technology**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	28,850	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		28,850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Tech Fees	37,203							
		Transfer In	13,524							
Total Receipts	0	Total Receipts	50,727	Total Receipts	0	Total Receipts	0	Total Receipts	0	50,727
Resources Available:	0	Resources Available:	79,577	Resources Available:	0	Resources Available:	0	Resources Available:	0	79,577
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Closing Fund		Principal	54,906							
		Interest	964							
Total Expenditures	0	Total Expenditures	55,870	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	55,870
Cash Balance Dec 31	0	Cash Balance Dec 31	23,707	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**23,707** **
										23,707 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. E**quipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N eighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. P ark land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

State of Kansas
City

NOTICE OF BUDGET HEARING

2024

The governing body of

Osawatomie

will meet on at at 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 City Hall; 439 Main St. Osawatomie, KS 66064 and will be available at this hearing.

SUPPORTING COUNTIES

Miami (home county)

BUDGET SUMMARY

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

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	3,618,903	28.663	3,054,285	28.354	3,735,385	1,208,215	33.291
Debt Service	920,751	31.667	1,527,802	24.310	1,638,075	716,709	19.748
Library	27,973		101,332		65,099		
Employee Benefits	773,561	18.545	891,901	26.423	988,600	905,882	24.961
Industrial Promotion	70,862	0.185	38,440	0.158	30,551		
Public Safety Equipment	124,836	0.923	78,432	0.764	206,070		
Special Highway	133,970		216,264		797,337		
Refuse	379,413		480,176		402,000		
Tourism	248,907		164,871		164,871		
Special Parks & Rec	39,969		5,160		41,000		
Electric Reserve Debt Svc.	353,160		436,800		432,000		
Water	1,219,792		1,306,036		1,449,857		
Electric	4,204,846		4,555,588		5,146,231		
Sewer	1,221,840		1,044,838		1,220,960		
Golf Course	644,618		455,426		567,380		
Non-Budgeted Funds-A	3,350,016						
Non-Budgeted Funds-B	55,870						
Totals	17,389,287	79.983	14,357,351	80.009	16,885,416	2,830,806	78.000
						*Revenue Neutral Rate***	*71.321*
Less: Transfers	1,073,736		1,388,323		1,710,372		
Net Expenditure	16,315,551		12,969,028		15,175,044		
Total Tax Levied	2,144,713		2,588,396		xxxxxxxxxxxxxxxxx		
Assessed Valuation	26,814,880		32,351,356		36,292,243		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	8,880,369	8,567,289	21,622,484
Revenue Bonds	5,010,000	4,750,000	4,480,000
Other	1,085,842	2,360,500	2,360,500
Lease Purchase Principal	594,128	412,238	422,268
Total	15,570,339	16,090,027	28,885,252

*Tax rates are expressed in mills

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

Bret Glendening

City Official Title: City Manager

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Osawatomie

will meet on August 24, 2023 at 6:30 PM at Memorial Hall; 411 11th Street; Osawatomie, KS 66064 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; 439 Main St. Osawatomie, KS 66064 and will be available at this hearing.

SUPPORTING COUNTIES
Miami (home county)

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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*
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Debt Service	920,751	31.667	1,527,802	24.310	1,638,075	716,709	19.748
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Public Safety Equipment	124,836	0.923	78,432	0.764	206,070		
Special Highway	133,970		216,264		797,337		
Refuse	379,413		480,176		402,000		
Tourism	248,907		164,871		164,871		
Special Parks & Rec	39,969		5,160		41,000		
Electric Reserve Debt Svc.	353,160		436,800		432,000		
Water	1,219,792		1,306,036		1,449,857		
Electric	4,204,846		4,555,588		5,146,231		
Sewer	1,221,840		1,044,838		1,220,960		
Golf Course	644,618		455,426		567,380		
Non-Budgeted Funds-A	3,350,016						
Non-Budgeted Funds-B	55,870						
Totals	17,389,287	79.983	14,357,351	80.009	16,885,416	2,830,806	78.000
						*Revenue Neutral Rate***	*71.321*
Less: Transfers	1,073,736		1,388,323		1,710,372		
Net Expenditure	16,315,551		12,969,028		15,175,044		
Total Tax Levied	2,144,713		2,588,396		xxxxxxxxxxxxxxx		
Assessed Valuation	26,814,880		32,351,356		36,292,243		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	8,880,369		8,567,289		21,622,484		
Revenue Bonds	5,010,000		4,750,000		4,480,000		
Other	1,085,842		2,360,500		2,360,500		
Lease Purchase Principal	594,128		412,238		422,268		
Total	15,570,339		16,090,027		28,885,252		

*Tax rates are expressed in mills

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

Bret Glendening
City Official Title: City Manager

NOTICE OF HEARING TO EXCEED REVENUE NEUTRA

The governing body of

Osawatomie

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rat

SUPPORTING COUNTIES

Miami (home county)

Revenue Neutral Rate*	71.321	Proposed Tax Rate

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

2024

AL RATE

te, as required by KSA 79-2988.

78.000

State of Kansas
City

Osawatomie 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
Industrial Promotion			0
Public Safety Equipment			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 36,292,243

Valuation Factor: 36,292.243

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF _____, 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, 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 _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the ___(Governing Body Name)___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __(Date)__

Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified:

_____

Resolution No. _____

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

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

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

WHEREAS, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of _____, 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 _____:

The City of _____ shall levy a property tax rate exceeding the Revenue Neutral Rate of _____ 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 ____ day of _____ (month and year) and SIGNED by the Mayor.

_____
Mayor
Attested:

_____
City Clerk

Tab A

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2022 total expenditures exceed your 2022 budget authority.

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then the budget violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2022 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2022 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2022 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (but be sure that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete

amending process completed before the end of the calandar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2022 financial records have been closed?

If the municipality financial records have been closed (i.e. an audit for 2022 has been completed, or the 2024 the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Tab B

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2022 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

What if K.S.A. 10-1116 *does not* apply?

If the fund does not fall into one of the categories, then let's explore your options (below) to see if we can help you avoid a cash basis law violation.

Options

If your financial records are not closed for 2022 (i.e.an audit has not been completed, or the 2024 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation.

However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Tab C

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2023 total expenditures exceed your 2023 budget authority.

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2023 numbers to see what steps might be be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that general fund is not the one that's in trouble and that it has the budget authority and cash

to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Tab D

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2024 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes. You don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be $0.

Note: it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

The easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure.*

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Tab E

Proposed Budget Year - Possible Budget Law Violation No Levy Funds

Welcome. You have been directed to this tab because your estimated 2024 total expenditures your 2024 unemcumbered cash balance Dec 31.

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. Budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in $0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a $0 balance.

Why? Remember that no levy funds do not result in a levy of property tax dollars. So, there is no impimpact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage of budgeting the no levy fund to end the budget year with a $0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with with unanticipated spending during the budget year it will not need to amend its budget to do so.

Note: by budgeting to $0, the municipality does not have to *spend* down to $0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.

Revenue Neutral Rate

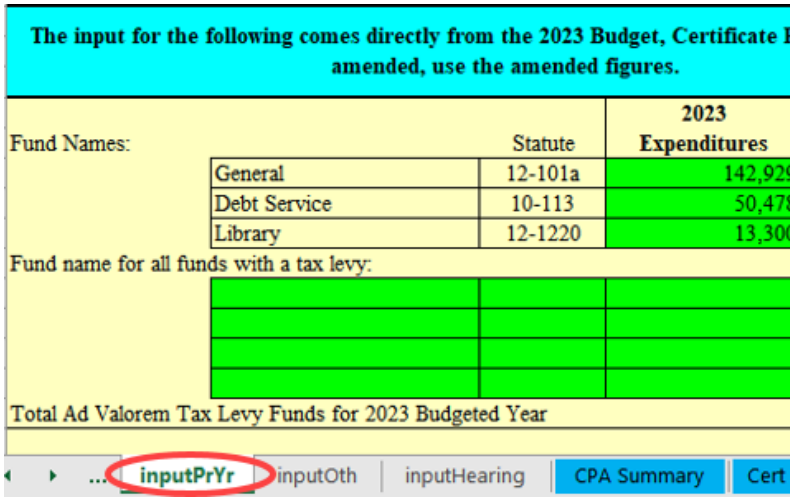
- RNR – Rate calculated to compare prior year ad valorem tax to current year estimates
- RNR = (Prior year ad valorem revenue/current year valuation estimate) X 1,000
  Note: Revenue used is the final billed tax revenue

Example: RNR = (**A** $80,773/**B** 1,323,770) X 1,000 = **C** 61.017
Prior year mill levy rate was **D** 66.44

Prior Year Ad Valorem Revenue

A The prior year ad valorem revenue comes from the 2023 budget certificate page.
It is the total for the Amount of 2022 Ad Valorem Tax column.
The 2022 Ad Valorem Tax by fund is keyed in the 2022 Ad Valorem Tax column in the 2024 budge workbook inputPrYr tab.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	142,929	50,454	41.502
Debt Service	10-113	8	50,478	20,951	17.234
Library	12-1220	8	13,300	9,368	7.706
					0.000
					0.000
					0.000
					0.000
Special Highway		9	30,827		
Water Utility		9	118,594		
Special Parks & Rec		10	1,275		
Sewer Utility		10	71,619		
				A	
Non-Budgeted Funds		12			
Totals		xxxxxx	429,022	80,773	66.442



Current Year Valuation Estimate

B The current year valuation estimate comes from the County Clerk's Budget Information for the the 2024 Budget received from the county clerk in June.
The information from the County Clerk's Budget Information for the 2024 Budget is keyed in the 2024 budget workbook inputOth tab.

Revenue Neutral Rate

C The revenue neutral rate is calculated by the county clerk and provided to each taxing subdivisi

Prior Year RNR/Mill Levy Rate

D The sum of the actual tax rates

1. Valuation Information as of June 15, 2023	Estimated Assessed Valuation	Territory Added	
Real Estate	1,207,369		
Personal Property	73,147		
State Assessed	43,254		
Total	1,323,770 B	0	
New Improvements	17,037		
Remodeling and Renovations	5,000		
2. Personal Property for June 15, 2022			73,147
3. *Revenue Neutral Rate*			*61.017* C

From the County Clerk's Budget Information		
Total Assessed Valuation for 2023		
Gross earnings (intangible) tax estimate for 2024		
Neighborhood Revitalization		
Revenue Neutral Rate	61.017 C	
Actual Tax Rates for the 2023 Budget:		
Fund		**Rate**
General		41.502
Debt Service		17.234
Library		7.706
Total		66.442

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (value of one mill)

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000 / 1000 = #########

Formula:
$312,000,000 (assessed valuation) / 1000 = ######### (value of one mill)

*****

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$312,000,000 / 1000 = #########

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

Formula:						
$312,000,000	(asd. val.)	/	1000	=	#########	(value one mill)
$50,000	(property tax)	/	$312,000.00	(mill value)	=	0.160 (mill rate increase)

*****

Impact of a Property Tax Increase on a $100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a $100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:
$312,000,000 / 1000 = $312,000 (example #1)
$50,000 / $312,000 = .160 mills (example #2)

The **second step** is to determine the residential property assessed value:
$100,000 home x .115 = $11,500 (assessed value)

The **last step** is to determine the property tax increase:
$11,500 (assessed value) x .160 (mill rate) / 1000 = $1.84
The increase in property tax for a $100,000 home will be $1.84

Formula:						
First Step:	(assessed valuation) $312,000,000	/	1000	=	#########	(value of 1 mill)
Second Step:	(increased prop. tax) $50,000	/	(value of 1 mill) $312,000.00	=	0.160	(increase mill rate)

	(value of the home)						
Third Step:	$100,000	x	0.115	=	$11,500	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$11,500	x	0.160	/	1000	=	$1.84

*****

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:						
	(assessed valuation)					
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)
	(increased prop. tax)		(value of 1 mill)			
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)
	(value of the property)					
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)
	(assessed value)		(increase mill rate)			(increase tax)
Result:	$750,000	x	0.160	/	1000	= $120.19

*****

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The

foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	#########	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.250	=	$625,000	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$625,000	x	0.160	/	1000	=	$100.16

*****

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:							
	(value of the home)		(residential %)		(assessed value)		
First Step:	$100,000	x	0.115	=	$11,500		
	(assessed value)		(total mill rate)			(impact, total mills)	
Second Step:	$11,500	x	52.869	/	1000	=	$607.99

*****

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

(desired mill rate)		(total assd. valuation)				(total taxes levied)
52.869	x	$312,000,000	/	1000	=	$16,495,128.00

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.
https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.
https://admin.ks.gov/offices/accounts-reports/state-agencies/finance/setoff-program

League of Kansas Municipalities
https://www.lkm.org/

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/li/

Kansas Attorney General Opinions
https://ag.ks.gov/media-center/ag-opinions

Kansas State Treasurer
https://www.kansasstatetreasurer.com/fin_serv.html

Kansas Department of Revenue
https://www.ksrevenue.gov/

Kansas Department of Revenue – Property Valuation
https://www.ksrevenue.gov/pvdindex.html

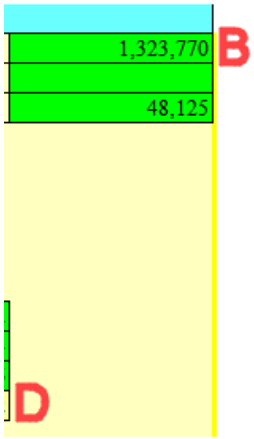
Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool
https://pooledmoneyinvestmentboard.com/

Page. If budget was	
	2022 Ad Valorem Tax
9	50,454
8	20,951
0	9,368
	80,773

A

Mvalloc | Transfe

ɔn in the county by June 15th.



The following changes were made to this workbook during April 2023

1. Made final Nov 1, 2023 assessed valuation fillable and added final rate formula by fund on the Certificate page.
2. Added 'SAMPLE Roll Call to Exceed RNR' tab.
3. Combined 'Mill Rate Computation' tab and 'Helpful Links' tab into new tab labeled 'Budget Tools.'
4. Added explanation of how the Revenue Neutral Rate is calculated to 'Budget Tools' tab.
5. Updated spacing and formatting to Tab A, Tab B, Tab C, Tab D and Tab E.

The following changes were made to this workbook during February 2022

1. Budget instructions were updated.
2. Basic and consistent formatting throughout (including updating fonts, consistent language and print areas)
3. Removed (by hiding rows - data is still present in background) new improvements, personal property, terrotory added, changed use, and expiration of tax abatements on "Input Oth" tab
4. Updated budget hearing input tab to include inputs for combined hearing notice and rate only notice. Retitled tab "InputBudHearing"
5. Updated Budget Hearing Tab formating and consistency
6. Added alternate Combined Rate and Budget Hearing notice tab for subdivisions that will publish and hold the RNR rate and budget hearing in conjunction with eachother.
7. Added RNR Hearing Notice for an optional publication for the RNR hearing only
8. Added sample resolution to exceed RNR and sample notice to county clerk to report intention to exceed RNR.
9. Updated helpful links to provide accurate weblinks.
10. Added RNR to Certificate Page

The following changes were made to this workbook during April 2021

1. CPI was removed (2021 SB 13)
2. Computed Limit/Tax Lid references and tabs were removed throughout workbook (2021 SB 13)
3. Budget Summary Page was updated to include Revenue Neutral Rate (2021 SB 13)
4. Instructions were adjusted to reflect changes from 2021 SB 13.
5. Updated certificate/table of contents and page numbering for changes

The following changes were made to this workbook during March 2020

1. CPI Percentages were entered for the 2021 budget year
2. Combined percentage/revenue adjustment computation for tax lid into "Comp1", added "If/then" statement at bottom of comp tab to direct users on following steps.
3. Comp2 is now the other limit determination tests (Property Decline and Lost Valuation)
4. Updated the Helpful Links to correct weblinks
5. Used format painter to make all pages consistent in color and layout

The following changes were made to this workbook during April 2019

1. Updated Municipal Services' contact information on the Instruction tab
2. Entered 2020 for the budget year and the applicable CPI percentages on the InputPrYr tab

3. Highlighted tab (pages) in blue if the page is to be printed and submitted as part of the budget
4. Added Remodeling and Rennovation to the New Improvements line on the InputOther tab
5. Added Remodeling and Rennovation to the New Improvements line on the Comp1 tab
6. Added Levy for Dissolved Taxing Entity on the Comp3 tab

The following changes were made to this workbook during April 2018

1. Added CPA Summary Tab
2. Added CPA Summary Box to Certification Page and all Fund Pages
3. Added CPI Percentages on Input Prior Year Tab
4. Added Computed Tax Levy Amount on Certification Page and Edit if Election is Required
5. Removed Computation Tab and Inserted Comp1, Comp2, and Comp3 Tabs and Inserted Various Links
6. Changed Megan Schulz email address on Library Grant Tab
7. Removed Public Notice Options Tabs 1, 2, and 3
8. Removed Resolution Tab

The following changes were made to this workbook on 4/7/2017

1. Update the Instruction tab with Rico's name and telephone number. Updated ARMUNIS address.
2. Disabled the Computation tab - Counties and Cities will need to use the HB 2088 Template for the 2018 budgets

The following changes were made to this workbook on 1/27/2016

1. Inserted 2015 CPI percentage on computation tab.

The following changes were made to this workbook on 8/28/2015

1. Added edits related to adoption of a resolution
2. Added a sample resolution tab
3. Added a third notice of vote option
4. Added to each fund a "cash forward" expenditure line item
5. Added a total tax levy comparison tool adjacent to each tax levy fund
6. On tax levy funds NR estimate shown as a negative receipt

The following changes were made to this workbook on 1/21/15

1. Inserted 2014 CPI percentage on computation tab.
2. Corrected formula in cell d24 of library grant tab.

The following changes were made to this workbook on 9/22/14

1. Various workbook changes associated with commercial vehicle and watercraft tax estimates.

The following changes were made to this workbook on 9/16/14

1. Corrected the print margins of the general fund tab.

The following changes were made to this workbook on 8/4/14

1. Update of State Library contact name on library grant tab.

The following changes were made to this workbook on 7/9/14
1. Correction to formula in cell j44 of the computation tab worksheet.

The following changes were made to this workbook on 5/7/14
1. Several changes to workbook associated with 2014 HB 2047.

The following changes were made to this workbook on 4/2/14
1. "Budget Authority Amount" cell added to budget year column of all funds.

The following changes were made to this workbook on 1/13/14
1. Corrected formulas for column totals on general fund detail page.

The following changes were made to this workbook on 3/21/13
1. Instruction tab narrative modification

The following changes were made to this workbook on 1/31/13
1. Corrected formula in cell e28 of Library Grant tab

The following changes were made to this workbook on 10/8/12
1. Added "ordinance required? yes/no" message to area adjacent to each tax levy fund

The following changes were made to this workbook on 4/10/12
1. Corrected addition computation in column D, inputPrYr tab

The following changes were made to this workbook on 3/22/12
1. Concantenate at line 9 of the Certificate page changed to reference cell F1
2. Corrected misspelling of word "limitations" on line 9 of the Certificate page.

The following changes were made to this workbook on 2/22/12
1. Library Grant tab, updated State Library e-mail contact address

The following changes were made to this workbook on 8/16/11
1. Instructions tab, added #1c for adjusting ad valorem taxes
2. Instructions tab, changed #3 for adding name of official for Budget Summary page
3. Instructions tab, added #3b for new max published date on 'inputBudSum' tab
4. Instructions tab, changed #6 to remove slider column and computations
5. Instructions tab, added #10 for explain about 'Library Grant' tab and Library fund page
6. Instructions tab, changed #11 now Debt Service and Library funds are on the same tab (hard coded Cert & Summary
7. Instructions tab, added #11a for numbering of the General and General Detail pages

8. Instructions tab, changed #11b to reflect all tax levy pages with 'Projected Carryover' table
9. Instructions tab, changed #11c to reflect all tax levy pages with 'Desired Carryover' and warning about delinquency rate

10. Instructions tab, added #11d for last year mill rate, proposed total mill rate, and last year total mill rate

11. Instructions tab, changed #11e to remove page number 7 as the General page number might change if Library is used

12. Instructions tab, changed #12b added name of official

13. Instructions tab, added #12c for computation of one mill
14. Instructions tab, changed #12d added the name of the tables and warning about delinquency rate if used
15. Instructions tab, changed #12e added the name of the table and warning about delinquency rate if used
16. Instructions tab, changed #12f added that not signing the Budget Summary page will not require to be reprinted
17. InputPrYr tab, added column for adjusting ad valorem taxes to reflect a better picture of actual taxes received, allow a rate to be used to compute the new amount, and links the new amounts to the appropriate fund page, if used, otherwise used the original amounts
18. InputPrYr tab, hard coded Library in the tax levy funds section along with General and Debt Service
19. InputOth tab, section for Computation of Delinquency, change to % from rate and provided example, link to all tax levy fund page will show as % vs rate
20. InputBudSum tab, added official name and latest date for publication of Notice of Budget Hearing
21. Cert tab, under Table of Content, added Computation to Determine State Library Grant
22. Cert tab, right justifyed figures versus having figures centered
23. Cert tab, put spaces between governing body signatures block
24. Mvalloc tab, removed slider column and computation for slider
25. All tax levy fund pages removed the link from Mvalloc tab for slider and converted cells to blank
26. Debt and Lpform tab added a blank new column at left side and formated 'type of debt' and 'item purchased'
27. All fund pages changed the year column heading, example 'Prior Year Actual' to 'Prior Year' second line 'Actual YYYY'
28. Change out the 'Mill Rate Computation' tab so to agree with the website
29. Added KSA 14-568 to transfer tab
30. All tax levy fund pages added 'Mill Rate Comparison' table
31. Created new Library Grant tab for determining if the library would be approved for a grant
32. Change Debt Svs tab to DebtSvs-Library
33. DebtSvs-Library tab, for Library fund page added message for qualify for grant or see Library Grant tab
34. Certificate tab added a place for the email address of the assisted by
35. General tab, link page number with detail page number to show 7 without a library fund or 8 with a library fund

<u>The following changes were made to this workbook on 6/30/11</u>
1. Certificate page: supplied link to input prior year tab to pull statutory reference for tax levy fund (cell B23 on certificate page)

The following changes were made to this workbook on 6/17/11

1. Debt Service fund page: total receipts formula changed to eliminate reference to unencumbered cash (cell C6)
2. Summary page: corrected cell reference in current year expenditures, cell D26

The following changes were made to this workbook on 5/26/11

1. Tabs level page 9 and 10 cell D32 formatting change reference C34 to D34 and cell D69 reference from C71 to D71

The following changes were made to this workbook on 5/6/11

1. Summary tab correct cells J28, J29, M28, and M29 as wrong cell reference and formula error

The following changes were made to this workbook on 4/19/11

1. Summ tab changed proposed year expenditure column to 'Budget Authority for Expenditures'
2. Mvalloc/slider column cell corrections.

The following changes were made to this workbook on 3/16/11

1. DebtService tab corrected cell E20 total computation
2. Mvalloc tab corrected table link with InputPrYr ad valorem taxes
3. Debt Service tab corrected cell G34 from E21 to E20

The following changes were made to this workbook on 8/20/10

1. All pages removed the revision date
2. All tax levy fund pages reduced the columns and revised the bottom of pages for see tabs
3. Instruction tab added lines 11c (last year mill rate), 11d (desired mill rate), 10a(project carryover), 10b (Desired Carryover), 10g (project carryover Debt/road, and 14 (protection)
4. Certificate tab change the 'Expenditure' heading by adding 'Budget Authority for Expenditures'
5. Certificate tab added additional lines for the governing body signatures
6. Certificate tab add the year in the block for 'County Clerk Use Only'
7. Certificate tab moved the 'County Clerk's Use Only' from center to right
8. Debt tab expand the 'Date' columns and removed two lines from the 'Other Section'
9. Gen tab added revenue line for 'Compensation Use'
10. Gen tab added table for 'Projection of Cash Carryover'
11. Gen tab added table for 'Desired Carryover'
12. Gen tab redefine print que to not include tables
13. Gen tab hid the comp for see tabs
14. DebtService tab reduced the Debt Service fund page and added a fund
15. DebtService tab added table for 'Projected Carryover'
16. DebtService tab redefine print que and hid comp for see tabs
17. Levy page9 and page10 tab hid comp for see tabs
18. Summ tab merged cells above the 'City Official Title' and center a name if used
19. Summ tab link the City Official Title to inputBudSum tab
20. Summ tab changed proposed year expenditure column to 'Budget Authority (Includes Carryover)

21. Summ tab added four tables to the right of the form
22. InputBudSum tab added line for City Official Title and provided an example
23. Revised TransferStatutes and NonBudFunds tabs
24. Added Mill Rate Computation tab
25. Summ tab redefine print que
26. Add Helpful Links tab
27. Certificate page deleted state block
28. Inputoth tab changed Actual Delinquency tax from -2 to -3

The following changes were made to this workbook on 1/05/10
1. Instruction tab added line 7b concerning schedule of transfers adjustments
2. Transfers tab changed note so to identify current and proposed columns for non-budgeted funds transfers
3. Transfers tab changed first two column heading adding 'expenditures' and 'receipts'

The following changes were made to this workbook on 12/28/09
1. Nhood tab added note for computing table
2. SpecHwy and No Levy Page 12 tabs changed conditional statements

The following changes were made to this workbook on 12/08/09
1. Instruction tab, added step 3 for 'inputBudSum'
2. Added tab 'inputBudSum'
3. Changed Budget Summary replacing the green areas for date/time/location so info comes from inputBudSum tab
4. Deleted lines on Budget Summary reference in #3

The following changes were made to this workbook on 10/2/09
1. Cert tab line 14, added 'If amended….'
2. Created TransferStatute tab
3. Created NonBudFunds tab
4. Instructions tab added 6b for the TransferStatute tab

5. Added 'See Tab A-E' for violations
6. Changed each fund page removing 'Yes' and 'No' replacing with 'See Tab' for possible violation
7. Nonbud tab changed Net Violation to July 1
8. Instruction tab changed 9i to k for 'See Tab'
9. Certificate tab moved the Assisted By: and added more lines for governing body signatures

The following changes were made to this workbook on 7/16/09
1. Mvalloc tab, changed the table reference in each cell from 'D' to 'E'
2. Debt tab, moved the footer information down so as not show in the table
3. Debt Service tab, for the actual column, changed alignment so figures appear on the right side versus the left
4. Levy page '9' and '10', removed the protection from the 'green' input areas

The following changes were made to this workbook on 4/24/09

1. Transfer tab - changed the column heading dates as had wrong reference cell

The following were changed to this spreadsheet on 3/19/09

1. Change Certificate page Bond & Interest to Debt Service

The following were changed to this spreadsheet on 2/23/09

1. Instructions concerning submitting of the budget…required electronic.

2. Input Other tab changed line 51 from Budget Summary to Budget Certificate.

3. On the general tab lines 25 and 26 merged the cells in column c/d.

The following were changed to this spreadsheet on 8/13/08

1. Input tab (inputPrYr) added column for the current year expenditures.

2. Statement of Indebtedness (debt) added lines to all categories.

3. All tax levy funds and no tax levy funds fund pages made the following changes:

3a. Made the total expenditures block for the actual and current year to turn 'Red' if violation occurs.

3b. Unencumbered Cash for the actual year turn 'Red' if violation occurs.

3c. In statements about violations, if no violation occurs, then a red 'No' will appear.

4. All tax levy fund pages abbreviated the non-appropriated, total expenditures/non-appropriated, and delinquency computation rate.

5. Special Highway and all no tax levy fund pages added to the proposed column unencumbered cash balance block will turn red and below will say in red 'Budget Violation' if the cash balance is negative.

6. Neighborhood Revitalization (nhood) took off the protection for the page number and made the estimate rebate round the figures to whole dollars.

7. Instruction page have changed all reference for Bond & Interest to Debt Service.

7a. Added instruction line 4a to explain about no-fund warrants and temporary notes can be added to the debt service on the Computation to Determine Levy Limit.

7b. Added instruction line 9d to explain more about the debt service fund page can included for debts.

8. Added to the instruction page lines 11a - 11c to provide a little more insight for the Neighborhood Revitalization rebate.

9. Added instruction line 2b to explain how to delete delinquency rate from tax levy fund pages.

10. Changed the Bond & Interest tab (B&I) to Debt Service tab (DebtService).

11. Changed the revised date on all pages changed.

12. Added instruction lines 9j to 9l for additional edits for budget authority.

13. Added to instruction line 9c about the miscellaneous receipt for the proposed year takes into account the ad valorem taxes for the 10% Rule.
14. Added to instruction line 6 for using chartered ordinance number in place of statute reference.

The following were changed to this spreadsheet on 7/01/08

1. Added instructions to 9f for the nonbud tab explaining about negative cash balance.
2. Changed the formula for unencumbered cash balances for nonbud to show a negative balance.
3. Added box under unencumbered cash balance for nonbud to reflect a negative ending cash balance.
4. Changed foot note to reflect the changes made on 7/1/08 to the above tabs.

The following were changed to this spreadsheet on 5/08/08

1. The Non-Budgeted Funds form was changed from 'Only the actual budget year shown' to read '*Only the actual budget year for YYYY is to be shown* '.
2. The page revised date has been changed.

The following were changed to this spreadsheet on 8/06/2007

1.Instruction were changed: POC change from Roger to ARMUNIS, got rid about us providing disk, took the input page and split to input prior budget information and input other, with more in-depth of forms and fund page, and more in-depth on the budget summary page.
2. All pages have a revision date.
3. Hard coded the Bond & Interest on Certificate and Summary pages.
4. All dates on the spreadsheet are controlled from input on the input Prior Year page.
5. Computation to Determine Limit now has the debts amounts link within the spreadsheet.
6. Schedule of Transfers have the transfers totaled and link to the budget summary page.
7. Added a single page for no tax levy fund page.
8. Now can key in the official title on the budget summary page.
9. Now have the indebtedness prior year added to the input page and link with the budget summary page.
10. Added three input spaces for League's highway estimates and link to Special Highway page. Included a note about usage to County Road System.
11. Added Neighborhood Revitalization, LAVTR, City and County Revenue Sharing, and Slider to the input page and to the General Fund page.
12. Changed the Budget Summary Heading to include Actual/Estimate/Proposed with the budget year.
13. Changed the delinquency rate formula for all levy funds.
14. Changed the Certificate page so the county name flows instead of having unneeded spaces.
15. Using the actual ad valorem rates from the Clerk's information versus from the Certificate page.
16. Delinquency rate for actual for 3 decimal and note that rate can be up to 5% over the actual rate.
17. Computation to Determine Limit changed the note on bottom to include publish ordinance and attach the published ordinance to the budget.
18. Add total section for Schedule of Transfers and linked the total to the Budget Summary page.

19. Added column to show when debt retired on the Indebtedness page.
20. Special Highway page added line for County Transfer Gas and linked adjustment for prior and county transfer gas from the input page (inputoth).
21. add non-budgeted page(nonbud) and link to Certificate and Budget Summary
22. Added to instructions about non-appropriated balance are limited to 5%.
23 Added warning "Exceeds 5%" on all fund pages for the non-appropriated balance and cause to be red if exceeded.
24. Made the Schedule of Transfers it's own worksheet.
25. Created Neighborhood Revitalization table added links to all fund pages.
26. Added to the instructions about neighborhood revitalization.
27. Added Slider to the Vehicle Allocation table and linked to the fund pages.
28. Added to all budgeted fund pages the budget authority for the actual year, budget violation, and cash violation.
29. Added instruction on the addition for item 29.
30. Added miscellaneous line item for receipt and expenditure and add line for "Exceed 10% Rule' and make the block red if exceeded.
31. Added instructions for the 10% Rule.

33. Expanded on the preparation of budget note 10 for instructions for the Notice of Budget Hearing.
34. Added 'excluding oil, gas, and mobile homes' to lines 8 and 14 on Clerks budget info on tab inputoth.

AFFIDAVIT OF PUBLICATION

NPG Newspapers, Inc., P.O. Box 29, St. Joseph, MO 64502

Reference: 103172 **P.O. :**
Ad ID: 6747818 **DESC. :Ordin No. 3836.Adopting 2024 Budget**

TAMMY SEAMANDS
CITY OF OSAWATOMIE - LEGALS
P.O. BOX 37
OSAWATOMIE, KS 66064-0037

Miami County Republic

State of Kansas, Miami County, ss:

I, Sandra Ridings being duly sworn according to law, state that I am the Legal Advertising Coordinator of the Miami County Republic, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Miami County, Kansas, with a general paid circulation on a weekly basis in Miami County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.
Said newspaper is published at least weekly fifty times a year and has been so published continuously and uninterruptedly in said County and State for a period of more than five years prior to the first publication of the said notice; and has been admitted to the post office of Paola, in said county as second class matter.
That this notice, a true copy of which is hereto attached, was published in the regular and entire issue of said weekly newspaper as follows, to-wit:

Run Dates:	**08/30/23**	**to**	**08/30/23**
Appearances:	**1**		
AD SPACE:	**140**		
TOTAL COST:	**$81.40**		

(Signed) Sandra Ridings

Subscribed and sworn before me this
30 day of August 2023

Judy B. Moreno Notary Public

JUDY B. MORENO
Notary Public - Notary Seal
State of Missouri
Commissioned for Buchanan County
My Commission Expires: June 23, 2024
Commission Number: 12544882

My Commission Expires: 6/23/24

(Published in the Miami County Republic Wed. 8/30/23)

ORDINANCE NO. 3836

AN ORDINANCE ADOPTING THE 2024 BUDGET OF THE CITY OF OSAWATOMIE, KANSAS.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF OSAWATOMIE, KANSAS:

SECTION 1. Adoption of Authority. The City of Osawatomie hereby adopts its budget for the year 2024. Copies of said State budget shall be open for inspection in the office of the City Clerk during business hours. Upon filing of the budget with the County Clerk of Miami County, Kansas, said budget shall constitute an appropriation for each fund, and the appropriation thus made shall not be used for any other purpose, pursuant to K.S.A. 79-2934. A detailed, line-item budget document will be available to the public on January 31, 2024.

SECTION 2. Take Effect. This Ordinance shall be in full force and effect from and after its passage, approval and publication in the official City newspaper, all as provided by law.

PASS BY THE CITY COUNCIL, this 24th day of August, 2023.

APPROVED BY THE MAYOR this 24th day of August, 2023.

_____
Nick Hampson, Mayor

(SEAL)

ATTEST:

_____
Tammy Seamands, City Clerk

Roll Call Vote

City of Osawatomie, Kansas

(Name of Taxing Entity)

Date of Hearing to Exceed Revenue Neutral Rate: August 24, 2023

Resolution # 1158

Governing Body Member (Please Print)	Yes	No	Abstain or Absent
Nick Hampson, Mayor (if req'd to break tie)			
Lawrence Dickinson, Ward I	✓		
Kenny Diehm, Ward I	✓		
Daniel Macek, Ward II	✓		
Kevin Schasteen, Ward II	✓		
Karen LaDuex, Ward III	✓		
Dale Bratton, Ward III	✓		
Cathy Caldwell, Ward IV	✓		
Tammy Filipin, Ward IV	✓		