State of Kansas
County
2026

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
Osborne County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2026		NA			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	4,126,295	2,400,520	
Debt Service	10-113				
Road & Bridge	68-5,101	8	1,620,525	1,323,639	
EMS-Ambulance Service	19-262	9	639,200	441,478	
Health Nurse	65-204	10	138,900	42,740	
Appraisers Cost	19-436	11	179,450	143,218	
Direct Election	19-436	12	113,500	114,958	
Noxious Weed	2-1318	13	231,520	97,369	
Hospital	19-4601	14	415,204	389,475	
Hospital Debt Service	10-113	15	2,986,976	632,897	
Conservation District	2-1907b	16	25,000	24,716	
Fair Premium	2-129	17	5,000	1,731	
Fair Building	2-131b	18	15,110		
Mental Health	19-4004	19	39,943	39,575	
Mental Retardation	19-4004	20	13,000	12,841	
Historical Society	19-2651	21	5,000	4,673	
County 911		22	91,736		
Employee Benefits		22	71,675		
Special Alcohol Program		23	7,508		
E-Waste		23	35,000		
Waste Disposal		24	255,000		
Tourism Promotion		24	5,822		
Health Capital Outlay		25			
Noxious Weed Cap Outlay		25	14,804		
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
Non-Budgeted Funds-C		28			
Non-Budgeted Funds-D		29			
Non-Budgeted Funds-E		30			
Non-Budgeted Funds-F		31			
Totals		xxxxx	11,036,168	5,669,830	
Publication		48			
					County Clerk's Use Only
Is a Revenue Neutral Rate Resolution required?				Yes	
					Nov 1, 2025 Total Assessed Valuation
			Revenue Neutral Rate	82.329	

Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
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Norton, KS 67654
Email:
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Attest: August 25 2025
Deanna Nichole Betzold
County Clerk

OSBORNE COUNTY Seal KANSAS

Governing Body

Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in projected budgets prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for these projected budgets.

Osborne County

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CERTIFICATE (2)

Other County		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
Fire District No 1	19-3610	32	54,621	39,349		
Special Machinery & Equip		32				
Fire District No. 2	19-3610	33	36,496	31,391		
Special Machinery & Equip		33				
Fire District No. 3	19-3610	34	57,790	49,454		
Special Machinery & Equip		34				
Hawkeye Township	79-1962	35	35,000	32,264		
Hancock Township	79-1962	36	40,760	42,252		
Sumner Township	79-1962	37	65,000	63,527		
Covert Township	79-1962	38	35,000	34,783		
Winfield Township	79-1962	39	16,000	15,560		
Indpendence Township	79-1962	40	26,000	23,345		
Grant Township	79-1962	41	35,000	32,396		
Lawrence Township	79-1962	42	33,000	29,800		
Victor Township	79-1962	43	42,000	42,072		
Kill Creek Township	79-1962	44	34,000	31,408		
Bethany Township	79-1962	45	38,341	36,417		
Mt Ayr Township	79-1962	46	30,000	27,930		
Natoma Township	79-1962	47	25,000	22,244		
TOTALS		xxxxxx	604,008	554,192	XXXXXXXXXX	XXXXXXXXXX

Allocation of Motor, Recreational, 16/20M Vehicle Taxes

Budgeted Funds for 2025	Budget Tax Levy Amount for 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,120,278	83,498	1,922	18,316	3,496	1,278
Debt Service						
Road & Bridge	1,073,422	42,272	972	9,272	1,769	647
EMS-Ambulance Service	692,077	27,255	627	5,978	1,141	417
Health Nurse	41,320	1,627	37	357	68	25
Appraisers Cost	119,748	4,716	108	1,034	197	72
Direct Election	53,015	2,088	48	458	87	32
Noxious Weed	100,290	3,949	91	866	165	60
Hospital	401,158	15,798	363	3,465	661	242
Hospital Debt Service	651,882	25,672	590	5,631	1,075	393
Conservation District	24,127	950	22	208	40	15
Fair Premium						
Fair Building	13,334	525	12	115	22	8
Mental Health	36,957	1,455	33	319	61	22
Mental Retardation	12,739	502	12	110	21	8
Historical Society	2,948	116	3	25	5	2
TOTAL	5,343,295	210,423	4,840	46,154	8,808	3,221

County Treas Motor Vehicle Estimate	210,423				
County Treasurers Recreational Vehicle Estimate		4,840			
County Treasurers 16/20M Vehicle Estimate			46,154		
County Treasurers Commercial Vehicle Estimate				8,808	
County Treasurers Watercraft Estimate					3,221
Motor Vehicle Factor	0.03938				
Recreational Vehicle Factor		0.00091			
16/20M Vehicle Factor			0.00864		
Commercial Vehicle Factor				0.00165	
Watercraft Factor					0.00060

Osborne County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Multi-year Cap. Impr.	0	353,193	353,193	19-120
General	Computer C.O.	2,097	0	0	19-119
General	Em Mgmt Eq	0	0	0	19-119
General	Clerks Equip.	0	0	0	19-119
General	Health Nurse	19,547	0	0	19-119
General	Sherrif Equipment	15,000	0	0	19-119
Road & Bridge	Sp Mach & Eq	312,713	50,000	50,000	68-141g
Road & Bridge	Sp Rd & Br Imp	138,568	50,000	50,000	68-590
EMS-Ambulance Servic	Sp Ambulance	0	0	0	2-1318
Appraisers Cost	Computer C.O.	0	0	0	65-204
Appraisers Cost	Appr. Cost C.O.	10,400	0	0	19-119
Direct Election	Election C.O.	0	2,000	0	19-119
E-Waste	E-Waste Equipment	0	6,000	6,000	19-119
Waste Disposal	Landfill Equip.	20,000	124,910	124,910	19-119
Health Nurse	Health Cap. Out.	0	0	0	65-204
Health Cap. Out.	Health Nurse	45,198	0	0	65-204
Noxious Weed	Nox Wd C.O.	10,000	0	0	2-1318
Special Vehicle Fees	Treasuer C. O.	0			19-119
Special Vehicle Fees	Computer C.O.	12,328			8-145
Special Vehicle Fees	General	24,150			19-119
Special R&B Improv	Road & Bridge	0			19-119
Landfill Equip	Waste Disposal	0	0	0	19-119
OCMH Construction	Hospital Debt Service	0			19-271
	Total	610,001	232,910	230,910	
	Adjustments*				
	Adjusted Totals	610,001	232,910	230,910	

Other Disricts:

Fir District No. 1	FD # 1 Sp. M & E	5,520	9,733	20,121	19-3623e
Fire District No. 2	FD # 2 Sp. M & E	2,329	7,000	7,000	19-3623e
Fire District No. 3	FD # 3 Sp. M & E	7,200	25,790	25,790	19-3623e

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Hospital G.O. Series 2020	1/222/20	1/22/2050	2.75	18,735,000	16,015,529	12/01	12/01	441,634	455,960	427,888	469,782
Total G.O. Bonds					**16,015,529**			**441,634**	**455,960**	**427,888**	**469,782**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**16,015,529**			**441,634**	**455,960**	**427,888**	**469,782**

Osborne County
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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,605,342	2,446,182	1,256,070
Receipts:			
Ad Valorem Tax	2,434,521	2,038,729	xxxxxxxxxxxxxxxx
Delinquent Tax	27,609		
Motor Vehicle Tax	140,593	119,530	83,498
Recreational Vehicle Tax	3,592	2,717	1,922
16/20M Vehicle Tax	22,689	17,992	18,316
Commercial Vehicle Tax	6,352	6,135	3,496
Watercraft Tax		1,671	1,278
Gross Earnings (Intangible) Tax	16,802	19,594	25,573
Local Retailer's Sales Tax	113,609	110,000	105,000
Comp Use Tax	39,817	39,500	39,500
In Lieu of Tax			
Mineral Production Tax	1,522	1,500	1,500
Antiques Tax	1,880	1,850	1,850
County Officer Fees	40,525	40,000	40,000
Other Fees and Permits	1,575		
Driver's License Fees	498	500	500
Housing Authority Distribution	1,186		
Diversion Fees	2,262	1,500	1,500
Attorney Fees-CDC	973	1,000	1,000
Copy Machine	2,220	2,200	2,200
Publishing Costs	6,616	6,000	5,500
County Farm Income	24,855	20,000	20,000
Interest on Motor Vehicle	460	400	400
Interest on Delinquent Tax	44,015	44,000	44,000
Interest on Idle Funds	166,383	165,000	165,000
Reimbursed Expenses	33,722		
Sale of Property and Equipment			
Transfer from Special Vehicle	24,150		
Grants			
Miscellaneous	12,790		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**3,171,216**	**2,639,818**	**562,033**
Resources Available:	**5,776,558**	**5,086,000**	**1,818,103**

Osborne County
2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	5,776,558	5,086,000	1,818,103
Expenditures:			
County Commissioners	209,464	157,500	220,000
County Clerk	116,311	124,700	129,850
County Treasurer	154,701	170,000	176,363
County Sheriff	917,675	948,290	980,422
Register of Deeds	76,749	76,430	87,350
County Attorney	77,597	85,050	87,050
Emergency Management	22,484	32,100	32,100
Judicial System-Operating	17,915	44,500	44,900
Judicial System-Attorney	26,399	31,000	32,000
Child Adocacy		5,000	5,000
Computer Operation	109,285	50,000	50,000
IT Dept	32,914	32,300	34,500
NWK Area Agency on Aging	4,500	4,500	4,500
OPTIONS		1,000	1,000
Carnegie Historial Library	1,110	1,110	1,110
Custodian & Courthouse General	132,299	129,900	134,400
Copy Machine Paper		1,500	1,500
Audit	58,041	48,530	50,230
Major Building Repairs	9,199	114,827	114,827
GIS Mapping	3,850	13,500	5,000
Solomon Valley Transportation	7,500	7,500	7,500
Employee Benefits:			
Social Security/Medicare	179,367	187,500	194,000
KPERS	233,941	240,000	248,500
Health Insurance	783,677	900,000	1,000,000
Unemployment Insurance	2,685	15,000	15,000
Workmans Compensation	116,069	55,000	116,000
Transfer to Multi-Year Capital Outlay		353,193	353,193
Transfer to Sherrif Equipment	15,000		
Transfer to Emergency Mgmt Equip			
Transfer to Clerks Equipment			
Transfer to Health Nurse	19,547		
Transfer to Computer Capital Outlay	2,097		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,330,376**	**3,829,930**	**4,126,295**
Unencumbered Cash Balance Dec 31	2,446,182	1,256,070	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	4,186,745	4,139,930	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,126,295
		Tax Required	2,308,192
	Delinquent Comp Rate:	4.0%	92,328
		Amount of 2025 Ad Valorem Tax	2,400,520

Osborne County
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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	4,533	2,947
Receipts:			
Ad Valorem Tax	869,527	1,032,137	xxxxxxxxxxxxxxxx
Delinquent Tax	8,714		
Motor Vehicle Tax	48,265	42,693	42,272
Recreational Vehicle Tax	1,233	970	972
16/20M Vehicle Tax	6,956	6,426	9,272
Commercial Vehicle Tax	2,181	2,191	1,769
Watercraft Tax		597	647
Housing Authority Distribution	424		
Spec City/County Highway (90.04%)	266,201	288,925	289,916
State Equalization	1,307		
Kansas Department of Transportation	291,873		
Reimbursed Expenses	568,881		
Transfer from Special Road & Bridge Imp	0		
Miscellaneous	202,722		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,268,284**	**1,373,939**	**344,848**
Resources Available:	**2,268,284**	**1,378,472**	**347,795**
Expenditures:			
Personal Services	766,756	780,000	825,000
Commodities	525,517	308,510	308,510
Contractual Services	264,473	158,415	163,015
Capital Outlay	255,724	28,600	224,000
Lease Payments			
Transfer to Sp Machinery & Equip	312,713	50,000	50,000
Transfer to Sp Road & Bridge Imp.	138,568	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**2,263,751**	**1,375,525**	**1,620,525**
Unencumbered Cash Balance Dec 31	4,533	2,947	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	2,446,279	1,375,525	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,620,525
		Tax Required	1,272,730
	Delinquent Comp Rate:	4.0%	50,909
		Amount of 2025 Ad Valorem Tax	1,323,639

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **EMS-Ambulance Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	139,150	28,198	179,284
Receipts:			
Ad Valorem Tax	393,321	665,459	xxxxxxxxxxxxxxxx
Delinquent Tax	4,595		
Motor Vehicle Tax	31,829	29,542	27,255
Recreational Vehicle Tax	813	439	627
16/20 M Vehicle Tax	4,664	2,907	5,978
Commercial Vehicle Tax	1,438	991	1,141
Watercraft Tax		270	417
Housing Authority Distributions	192		
Charges for Services	4,740		0
City of Osborne EMS Service	24,750		0
City of Downs EMS Service			0
Grants			
Reimbursed Expenses			
Interest on Idle Funds			
Transfer from Special Ambulance			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**466,342**	**699,608**	**35,418**
Resources Available:	**605,492**	**727,806**	**214,702**
Expenditures:			
Personal Services			
Commodities			
Contractual Services	577,294	548,522	639,200
Miscellaneous			
Transfer to Special Ambulance			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**577,294**	**548,522**	**639,200**
Unencumbered Cash Balance Dec 31	28,198	179,284	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	608,650	716,200	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	639,200
		Tax Required	424,498
	Delinquent Comp Rate:	4.0%	16,980
		Amount of 2025 Ad Valorem Tax	441,478

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health Nurse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	783	1,372	0
Receipts:			
Ad Valorem Tax	40,088	39,731	xxxxxxxxxxxxxxxx
Delinquent Tax	413		
Motor Vehicle Tax	2,192	1,969	1,627
Recreational Vehicle Tax	56	45	37
16/20 M Vehicle Tax	342	296	357
Commercial Vehicle Tax	99	101	68
Watercraft Tax		28	25
Housing Authority Distributions	20		
Grants-State Formula			
Patient Fees	47,678	75,000	50,000
WIC	17,001	17,000	17,000
County Bioterrorism Grant	10,813	10,000	10,000
Immunization Grant	2,482	2,200	2,190
Other Grants	17,000	20,000	16,500
Reimbursements	2,913		
Transfer from General	19,547	10,708	
Transfer from Health Capital Outlay	45,198		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**205,842**	**177,078**	**97,804**
Resources Available:	**206,625**	**178,450**	**97,804**
Expenditures:			
Personal Services	87,703	94,000	97,600
Commodities	74,295	52,250	16,850
Contractual Services	43,129	31,700	24,050
Capital Outlay	126	500	400
Transfer to Health - Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**205,253**	**178,450**	**138,900**
Unencumbered Cash Balance Dec 31	1,372	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	219,273	178,450	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	138,900
		Tax Required	41,096
	Delinquent Comp Rate:	4.0%	1,644
		Amount of 2025 Ad Valorem Tax	42,740

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraisers Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,120	82,360	35,613
Receipts:			
Ad Valorem Tax	107,344	115,142	xxxxxxxxxxxxxxxx
Delinquent Tax	1,398		
Motor Vehicle Tax	7,634	5,270	4,716
Recreational Vehicle Tax	195	120	108
16/20 M Vehicle Tax	1,425	793	1,034
Commercial Vehicle Tax	345	270	197
Watercraft Tax		74	72
Housing Authority Distributions	52		
Charges for Services	600		
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous	4,070		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**123,063**	**121,669**	**6,127**
Resources Available:	**232,183**	**204,029**	**41,740**
Expenditures:			
Personal Services	118,993	137,166	138,000
Commodities	1,691	6,250	16,000
Contractual Services	18,739	23,000	23,450
Capital Outlay		2,000	2,000
Transfer to Computer C.O.			
Transfer to Appraiser Capital Outlay	10,400	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**149,823**	**168,416**	**179,450**
Unencumbered Cash Balance Dec 31	82,360	35,613	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	172,450	168,416	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	179,450
		Tax Required	137,710
	Delinquent Comp Rate:	4.0%	5,508
		Amount of 2025 Ad Valorem Tax	143,218

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Direct Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,904	9,813	0
Receipts:			
Ad Valorem Tax	52,135	50,976	xxxxxxxxxxxxxxxx
Delinquent Tax	470	250	250
Motor Vehicle Tax	2,188	2,558	2,088
Recreational Vehicle Tax	56	58	48
16/20 M Vehicle Tax	453	385	458
Commercial Vehicle Tax	99	131	87
Watercraft Tax		36	32
Housing Authority Distributions	25		
Reimbursements	12,816	4,091	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**68,242**	**58,485**	**2,963**
Resources Available:	**82,146**	**68,298**	**2,963**
Expenditures:			
Personal Services	10,070	10,348	16,000
Commodities	4,108	7,200	1,700
Contractual	58,155	46,050	95,800
Capital Outlay		2,700	
Transfer to Election Capital Outaly		2,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**72,333**	**68,298**	**113,500**
Unencumbered Cash Balance Dec 31	9,813	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	78,700	68,298	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,500
		Tax Required	110,537
	Delinquent Comp Rate:	4.0%	4,421
		Amount of 2025 Ad Valorem Tax	114,958

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	58,834	25,538	0
Receipts:			
Ad Valorem Tax	95,461	96,278	xxxxxxxxxxxxxxxx
Delinquent Tax	1,001		
Motor Vehicle Tax	5,476	4,686	3,949
Recreational Vehicle Tax	140	107	91
16/20 M Vehicle Tax	829	705	866
Commercial Vehicle Tax	247	240	165
Watercraft Tax		66	60
Housing Authority Distributions	47		
Chemical Sales & Reimbursement	44,977	72,755	132,915
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**148,178**	**174,837**	**138,046**
Resources Available:	**207,012**	**200,375**	**138,046**
Expenditures:			
Personal Services	87,107	90,900	75,000
Commodities	73,098	90,400	114,150
Contractual Services	11,269	13,275	31,950
Capital Outlay		5,800	10,420
Transfer to Noxious Weed C.O.	10,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**181,474**	**200,375**	**231,520**
Unencumbered Cash Balance Dec 31	25,538	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	200,375	200,375	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	231,520
		Tax Required	93,474
	Delinquent Comp Rate:	4.0%	3,895
		Amount of 2025 Ad Valorem Tax	97,369

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	381,889	401,158	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,023	5,200	5,200
Motor Vehicle Tax	21,978	18,743	15,798
Recreational Vehicle Tax	562	426	363
16/20 M Vehicle Tax	3,314	2,821	3,465
Commercial Vehicle Tax	993	962	661
Watercraft Tax		262	242
Housing Authority Distributions	186		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**412,945**	**429,572**	**25,729**
Resources Available:	**412,945**	**429,572**	**25,729**
Expenditures:			
Appropriations	412,945	429,572	415,204
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**412,945**	**429,572**	**415,204**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	422,429	429,572	xxxxxxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditure/Non-Appr Balance	415,204
Tax Required	389,475
Delinquent Comp Rate: 0.0%	0
Amount of 2025 Ad Valorem Tax	389,475

Osborne County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	922,119	2,039,752	1,897,199
Receipts:			
Ad Valorem Tax	620,657	625,807	xxxxxxxxxxxxxxxx
Delinquent Tax	6,096		
Motor Vehicle Tax	35,713	30,458	25,672
Recreational Vehicle Tax	912	692	590
16/20 M Vehicle Tax	5,386	4,584	5,631
Commercial Vehicle Tax	1,613	1,563	1,075
Watercraft Tax		426	393
Housing Authority Distributions	302		
Transfer from OCMH Construction Fund			
Osborne County Hospital 50%	448,194	448,835	448,835
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,118,873**	**1,112,365**	**482,196**
Resources Available:	**2,040,992**	**3,152,117**	**2,379,395**
Expenditures:			
G.O. Bond Principal	1,240	455,960	469,782
G.O. Bond Interest		441,634	427,888
Temporary Note Principal		0	0
Temporary Note Interest		0	0
Cash Basis Reserve		357,324	357,324
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,240**	**1,254,918**	**2,986,976**
Unencumbered Cash Balance Dec 31	2,039,752	1,897,199	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	1,796,555	1,567,859	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,986,976
		Tax Required	607,581
	Delinquent Comp Rate:	4.0%	25,316
		Amount of 2025 Ad Valorem Tax	632,897

Osborne County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,436	0	0
Receipts:			
Ad Valorem Tax	18,265	23,199	xxxxxxxxxxxxxxxx
Delinquent Tax	193	690	
Motor Vehicle Tax	1,066	897	950
Recreational Vehicle Tax	27	20	22
16/20 M Vehicle Tax	166	135	208
Commercial Vehicle Tax	48	46	40
Watercraft Tax		13	15
Housing Authority Distributions	9		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,774**	**25,000**	**1,235**
Resources Available:	**21,210**	**25,000**	**1,235**
Expenditures:			
Appropriations	21,210	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,210**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	21,500	25,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	23,765
	Delinquent Comp Rate:	4.0%	951
		Amount of 2025 Ad Valorem Tax	24,716

Osborne County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair Premium**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,432	7,768	3,336
Receipts:			
Ad Valorem Tax	9,353		xxxxxxxxxxxxxxxxx
Delinquent Tax	127		
Motor Vehicle Tax	689	459	
Recreational Vehicle Tax	18	10	
16/20 M Vehicle Tax	113	69	
Commercial Vehicle Tax	31	24	
Watercraft Tax		6	
Housing Authority Distributions	5		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**10,336**	**568**	**0**
Resources Available:	**25,768**	**8,336**	**3,336**
Expenditures:			
Appropriations	18,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,000**	**5,000**	**5,000**
Unencumbered Cash Balance Dec 31	7,768	3,336	xxxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	26,000	5,000	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	1,664
	Delinquent Comp Rate:	4.0%	67
		Amount of 2025 Ad Valorem Tax	1,731

Osborne County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	937	14,850	14,428
Receipts:			
Ad Valorem Tax	13,048	12,821	xxxxxxxxxxxxxxxx
Delinquent Tax	128		
Motor Vehicle Tax	532	641	525
Recreational Vehicle Tax	14	15	12
16/20 M Vehicle Tax	116	96	115
Commercial Vehicle Tax	24	33	22
Watercraft Tax		9	8
Housing Authority Distributions	6		
Interest on Idle Funds	45		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**13,913**	**13,615**	**682**
Resources Available:	**14,850**	**28,465**	**15,110**
Expenditures:			
Appropriations		14,037	15,110
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**14,037**	**15,110**
Unencumbered Cash Balance Dec 31	14,850	14,428	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	14,900	14,037	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,110
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2025 Ad Valorem Tax	0

Osborne County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	205	0	0
Receipts:			
Ad Valorem Tax	35,705	35,536	xxxxxxxxxxxxxxxxx
Delinquent Tax	368	205	
Motor Vehicle Tax	2,029	1,753	1,455
Recreational Vehicle Tax	52	40	33
16/20 M Vehicle Tax	304	264	319
Commercial Vehicle Tax	92	90	61
Watercraft Tax		25	22
Housing Authority Distributions	17		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**38,567**	**37,913**	**1,890**
Resources Available:	**38,772**	**37,913**	**1,890**
Expenditures:			
Approprations	38,772	37,913	39,943
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**38,772**	**37,913**	**39,943**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	38,800	37,913	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,943
		Tax Required	38,053
	Delinquent Comp Rate:	4.0%	1,522
		Amount of 2025 Ad Valorem Tax	39,575

Osborne County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Retardation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	12,346	12,249	xxxxxxxxxxxxxxxx
Delinquent Tax	133		
Motor Vehicle Tax	700	607	502
Recreational Vehicle Tax	18	14	12
16/20 M Vehicle Tax	109	91	110
Commercial Vehicle Tax	32	31	21
Watercraft Tax		8	8
In Lieu of Tax			
Housing Authority Distributions	6		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,344**	**13,000**	**653**
Resources Available:	**13,344**	**13,000**	**653**
Expenditures:			
Approprations	13,344	13,000	13,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,344**	**13,000**	**13,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	13,500	13,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,000
		Tax Required	12,347
	Delinquent Comp Rate:	4.0%	494
		Amount of 2025 Ad Valorem Tax	12,841

Osborne County
2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	356	356
Receipts:			
Ad Valorem Tax	2,674	2,835	xxxxxxxxxxxxxxxx
Delinquent Tax	20		
Motor Vehicle Tax	106	133	116
Recreational Vehicle Tax	3	3	3
16/20 M Vehicle Tax	17	20	25
Commercial Vehicle Tax	5	7	5
Watercraft Tax		2	2
Housing Authority Distributions			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,825**	**3,000**	**151**
Resources Available:	**2,825**	**3,356**	**507**
Expenditures:			
Appropriations	2,469	3,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,469**	**3,000**	**5,000**
Unencumbered Cash Balance Dec 31	356	356	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	3,000	3,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	4,493
	Delinquent Comp Rate:	4.0%	180
		Amount of 2025 Ad Valorem Tax	4,673

Osborne County
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County 911**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	336,829	53,471	26,736
Receipts:			
911 Tax	64,929	65,000	65,000
Reimbursement from General			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**64,929**	**65,000**	**65,000**
Resources Available:	**401,758**	**118,471**	**91,736**
Expenditures:			
Commodities			
Contractual Services	348,287	91,735	91,736
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**348,287**	**91,735**	**91,736**
Unencumbered Cash Balance Dec 31	53,471	26,736	0
2024/2025 Budget Authority Amount:	168,060	168,060	

See Tab A

Adopted Budget

Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	143,448	143,237	71,675
Receipts:			
Delinquent Tax	-211		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Miscellaneous			
Does miscellaneous exceed 10% of Total F	Exceed 10% Rule		
Total Receipts	**-211**	**0**	**0**
Resources Available:	**143,237**	**143,237**	**71,675**
Expenditures:			
Health Insurance		71,562	71,675
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**71,562**	**71,675**
Unencumbered Cash Balance Dec 31	143,237	71,675	0
2024/2025 Budget Authority Amount:	71,886	71,562	

Osborne County
2026
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Program**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,848	14,282	7,447
Receipts:			
Intergovernmental	434	673	495
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**434**	**673**	**495**
Resources Available:	**14,282**	**14,955**	**7,942**
Expenditures:			
Payment to Agencies		7,508	7,508
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**7,508**	**7,508**
Unencumbered Cash Balance Dec 31	14,282	7,447	434
2024/2025 Budget Authority Amount:	7,508	7,508	

Adopted Budget

E-Waste	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,662	48,605	24,605
Receipts:			
Collections			
Membership Dues	11,000	11,000	11,000
Sale of Equipment	8,200		
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,200**	**11,000**	**11,000**
Resources Available:	**73,862**	**59,605**	**35,605**
Expenditures:			
Personal Services			
Commodities	875	7,230	7,230
Contractual	1,723	1,700	1,700
Capital Outlay	22,659	20,070	20,070
Transfer to E-Waste Equipment		6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,257**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	48,605	24,605	605
2024/2025 Budget Authority Amount:	47,000	35,000	

Osborne County
2026
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,194	28,315	25,100
Receipts:			
Collections	28,538	28,500	28,500
Recycle Material Sold	3,409	3,400	3,400
Special Assessments	198,422	198,000	198,000
Grants			
State of Kansas			
Sale of Equipment			
Reimbursed Expense			
Transfers from Landfill Equip			
Miscellaneous	15,300	21,885	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**245,669**	**251,785**	**229,900**
Resources Available:	**275,863**	**280,100**	**255,000**
Expenditures:			
Personal Services	63,355	70,000	70,000
Commodities	46,931	21,700	10,540
Contractual Services	117,262	26,890	38,050
Capital Outlay		11,500	11,500
Lease Payments		0	0
Transfers to Landfill Equip	20,000	124,910	124,910
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**247,548**	**255,000**	**255,000**
Unencumbered Cash Balance Dec 31	28,315	25,100	0
2024/2025 Budget Authority Amount:	280,000	255,000	

Adopted Budget

Tourism Promotion	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,791	4,443	2,222
Receipts:			
State Payments	2,652	3,600	3,600
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,652**	**3,600**	**3,600**
Resources Available:	**4,443**	**8,043**	**5,822**
Expenditures:			
Contractual Services		5,821	5,822
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**5,821**	**5,822**
Unencumbered Cash Balance Dec 31	4,443	2,222	0
2024/2025 Budget Authority Amount:	7,800	7.800	

Osborne County
2026
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Capital Outlay**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	45,198	0	0
Receipts:			
Transfer from Health			
Tramsfer from Health Grant			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**45,198**	**0**	**0**
Expenditures:			
Contractual			
Capital Outlay		0	0
Transfer to Health Department	45,198	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**45,198**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025 Budget Authority Amount:	45,198	23,496	

Adopted Budget

Noxious Weed Cap Outlay	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,107	29,607	14,804
Receipts:			
Transfer from Noxious Weed	10,000		0
Reimbursed Expense			
Sale of Equipment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**10,000**	**0**	**0**
Resources Available:	**51,107**	**29,607**	**14,804**
Expenditures:			
Capital Outlay	21,500	14,803	14,804
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,500**	**14,803**	**14,804**
Unencumbered Cash Balance Dec 31	29,607	14,804	0
2024/2025 Budget Authority Amount:	25,000	23,054	

Osborne County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Ambulance Equip		Sarver & McFadden Grants		Sherif Equipment		Speical Machinery & Equipmen		Register of Deeds Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	69,116	Cash Balance Jan 1	0	Cash Balance Jan 1	107,930	Cash Balance Jan 1	966,574	Cash Balance Jan 1	15,876	1,159,496
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	26,000	Trf from General	15,000	Trf from Road & Bridge	312,713	Mortgage Reg Fees	8,706	
				VIN Fees	3,940					
				Sale of Equipment	14,000					
				Misc.	359					
Total Receipts	0	Total Receipts	26,000	Total Receipts	33,299	Total Receipts	312,713	Total Receipts	8,706	380,718
Resources Available:	69,116	Resources Available:	26,000	Resources Available:	141,229	Resources Available:	1,279,287	Resources Available:	24,582	1,540,214
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	59,095	Capital Outlay	822,254			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	59,095	Total Expenditures	822,254	Total Expenditures	0	881,349
Cash Balance Dec 31	69,116	Cash Balance Dec 31	26,000	Cash Balance Dec 31	82,134	Cash Balance Dec 31	457,033	Cash Balance Dec 31	24,582	**658,865** **
										658,865 **

**Note: These two block figures should agree.

Osborne County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-B

(1) Fund Name: Computer Capital Outlay		(2) Fund Name: Attorney Capital Outlay		(3) Fund Name: Appraisers Capital Outlay		(4) Fund Name: Special Vehicle		(5) Fund Name: Grants		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	2,326	Cash Balance Jan 1	35,699	Cash Balance Jan 1	24,150	Cash Balance Jan 1	0	62,175
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from General	2,097			Trf from Appraiser's Cost	10,400	Vehicle Fees	41,106	Grants	0	
Trf from Sp Vehicle	12,328					Misc	715			
Total Receipts	14,425	Total Receipts	0	Total Receipts	10,400	Total Receipts	41,821	Total Receipts	0	66,646
Resources Available:	14,425	Resources Available:	2,326	Resources Available:	46,099	Resources Available:	65,971	Resources Available:	0	128,821
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Personal Services	13,224	Commodities		
						Commodities	2,891	Contractual Services		
						Contractual Services	3,369	Capital Outlay		
						Trf to Computer C. O.	12,328			
						Trf to General	24,150			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	55,962	Total Expenditures	0	55,962
Cash Balance Dec 31	14,425	Cash Balance Dec 31	2,326	Cash Balance Dec 31	46,099	Cash Balance Dec 31	10,009	Cash Balance Dec 31	0	**72,859** **
										72,859 **

**Note: These two block figures should agree.

Osborne County

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sp Road & Bridge Improv		Landfill Equipment		ROD Equipment		Treasurer Capital Outlay		Treasurer Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,037,095	Cash Balance Jan 1	133,900	Cash Balance Jan 1	10,313	Cash Balance Jan 1	8,935	Cash Balance Jan 1	5,858	1,196,101
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from R&B	138,568	Trf from Solid Waste	20,000					Recording Fees	1,501	
								Interest	19	
Total Receipts	138,568	Total Receipts	20,000	Total Receipts	0	Total Receipts	0	Total Receipts	1,520	160,088
Resources Available:	1,175,663	Resources Available:	153,900	Resources Available:	10,313	Resources Available:	8,935	Resources Available:	7,378	1,356,189
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	206,754	Capital Outlay	87,200							
Contractural Services	341,263									
Total Expenditures	548,017	Total Expenditures	87,200	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	635,217
Cash Balance Dec 31	627,646	Cash Balance Dec 31	66,700	Cash Balance Dec 31	10,313	Cash Balance Dec 31	8,935	Cash Balance Dec 31	7,378	**720,972** **
										720,972 **

**Note: These two block figures should agree.

Osborne County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Clerk Technology		Prosecuting Attorney		Emerg Mgmt Equip		ARPA Grant		Courthouse Centennial		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	4,597	Cash Balance Jan 1	4,915	Cash Balance Jan 1	42,474	Cash Balance Jan 1	181,999	Cash Balance Jan 1	500	234,485
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Recording Fees	1,501	Fees	201			Federal Aid				
Interest	15									
Total Receipts	1,516	Total Receipts	201	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,717
Resources Available:	6,113	Resources Available:	5,116	Resources Available:	42,474	Resources Available:	181,999	Resources Available:	500	236,202
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Procecutor's Training	95	Capital Outlay	569	Grant Exp-County	160,482			
Total Expenditures	0	Total Expenditures	95	Total Expenditures	569	Total Expenditures	160,482	Total Expenditures	0	161,146
Cash Balance Dec 31	6,113	Cash Balance Dec 31	5,021	Cash Balance Dec 31	41,905	Cash Balance Dec 31	21,517	Cash Balance Dec 31	500	**75,056** **
										75,056 **

**Note: These two block figures should agree.

Osborne County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Election Capital Outlay		Fure District No. 1 Grant		WIC Grant		JJA Health Grant		Sparks Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	42,196	Cash Balance Jan 1	12,100	Cash Balance Jan 1	5	Cash Balance Jan 1	154	Cash Balance Jan 1	0	54,455
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Grants	18,339			Federal Aid		
Total Receipts	0	Total Receipts	0	Total Receipts	18,339	Total Receipts	0	Total Receipts	0	18,339
Resources Available:	42,196	Resources Available:	12,100	Resources Available:	18,344	Resources Available:	154	Resources Available:	0	72,794
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Project Expenditures	18,339			Contractual Services		
								Grant Expenses		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	18,339	Total Expenditures	0	Total Expenditures	0	18,339
Cash Balance Dec 31	42,196	Cash Balance Dec 31	12,100	Cash Balance Dec 31	5	Cash Balance Dec 31	154	Cash Balance Dec 31	0	**54,455** **
										54,455 **

**Note: These two block figures should agree.

Osborne County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2024 is to be shown)

2026

Non-Budgeted Funds-F

(1) Fund Name: Veterans Memorial		(2) Fund Name: Ambulance Memorial		(3) Fund Name: Fire District No. 3 Memorial		(4) Fund Name: Fire District No. 3 Grant		(5) Fund Name: 0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,589	Cash Balance Jan 1	0	Cash Balance Jan 1	5,460	Cash Balance Jan 1	1,825	Cash Balance Jan 1		10,874
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Donations		Donations	500					
		Recording Fees								
Total Receipts	0	Total Receipts	0	Total Receipts	500	Total Receipts	0	Total Receipts	0	500
Resources Available:	3,589	Resources Available:	0	Resources Available:	5,960	Resources Available:	1,825	Resources Available:	0	11,374
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	3,589	Cash Balance Dec 31	0	Cash Balance Dec 31	5,960	Cash Balance Dec 31	1,825	Cash Balance Dec 31	0	**11,374** **
										11,374 **

**Note: These two block figures should agree.

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District No. 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,889	16,595	13,611
Receipts:			
Ad Valorem Tax	38,346	39,335	xxxxxxxxxxxxxxxx
Delinquent Tax	219		
Motor Vehicle Tax	1,680	1,453	1,115
Recreational Vehicle Tax	54	27	40
16/20 M Vehicle Tax	472	351	441
Commercial Vehicle Tax	118	54	41
Watercraft Tax		29	24
Reimbursements			
Interest on Idle Funds			
Donations	7,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**47,889**	**41,249**	**1,661**
Resources Available:	**53,778**	**57,844**	**15,272**
Expenditures:			
Personal Services			0
Commodities	9,927	12,500	12,500
Contractual Services	21,736	22,000	22,000
Capital Outlay			0
Transfer to Sp Machinery & Equip	5,520	9,733	20,121
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,183**	**44,233**	**54,621**
Unencumbered Cash Balance Dec 31	16,595	13,611	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	55,297	44,233	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,621
		Tax Required	39,349
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	39,349

Special Machinery & Equipment	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	171,049
Receipts:	
Transfer from Fire District	5,520
Reimbursements	
Donations	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**5,520**
Resources Available:	**176,569**
Expenditures:	
Capital Outlay	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	176,569

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District No. 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	870	6,813	4,744
Receipts:			
Ad Valorem Tax	32,245	32,632	xxxxxxxxxxxxxxxx
Delinquent Tax	282		
Motor Vehicle Tax	1,482	248	302
Recreational Vehicle Tax	23		1
16/20 M Vehicle Tax	142	38	58
Commercial Vehicle Tax	140		
Watercraft Tax			
Reimbursements			
Transfer from OFD #2 Special Machinery & Equipment			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,314**	**32,918**	**361**
Resources Available:	**35,184**	**39,731**	**5,105**
Expenditures:			
Personal Services			
Commodities	2,368	4,000	4,000
Contractual Services	23,674	23,987	25,496
Capital Outlay			
Transfer to Sp Machinery & Equip	2,329	7,000	7,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,371**	**34,987**	**36,496**
Unencumbered Cash Balance Dec 31	6,813	4,744	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	48,775	34,987	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,496
		Tax Required	31,391
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	31,391

Special Machinery & Equipment	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	22,458
Receipts:	
Transfer from Fire District	2,329
Reimbursed Expenses	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**2,329**
Resources Available:	**24,787**
Expenditures:	
Capital Outlay	
Transfer to Fire District	0
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	24,787

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District No. 3**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,024	10,072	6,825
Receipts:			
Ad Valorem Tax	48,645	49,450	xxxxxxxxxxxxxxxx
Delinquent Tax	320	320	
Motor Vehicle Tax	1,402	1,472	881
Recreational Vehicle Tax	51	32	24
16/20 M Vehicle Tax	538	417	576
Commercial Vehicle Tax	34	38	21
Watercraft Tax		12	9
Reimbursements	50	2,802	
Donations			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,040**	**54,543**	**1,511**
Resources Available:	**63,064**	**64,615**	**8,336**
Expenditures:			
Personal Services			
Commodities	33,582	15,500	15,500
Contractual Services	12,210	16,500	16,500
Capital Outlay			
Transfer to Sp Machinery & Equip	7,200	25,790	25,790
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,992**	**57,790**	**57,790**
Unencumbered Cash Balance Dec 31	10,072	6,825	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	63,290	57,790	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,790
		Tax Required	49,454
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	49,454

Special Machinery & Equipment	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	128,369
Receipts:	
Federal Aid	
Doantions	5,549
Transfer from Fire District	7,200
Sale of Equipemnt	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**12,749**
Resources Available:	**141,118**
Expenditures:	
Capital Outlay	
Contractual	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	141,118

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hawkeye Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	7
Receipts:			
Ad Valorem Tax	29,508	28,300	xxxxxxxxxxxxxxxx
Delinquent Tax	47		
Motor Vehicle Tax	1,091	937	848
Recreational Vehicle Tax	48	42	40
16/20 M Vehicle Tax	81	73	82
Commercial Vehicle Tax			
Watercraft Tax		4	5
Intangible Tax	330	330	330
State Payments	1,425	1,424	1,424
Transfer from Special Road			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**32,530**	**31,110**	**2,729**
Resources Available:	**32,530**	**31,110**	**2,736**
Expenditures:			
Contractual Services	32,530	31,103	35,000
Special Projects			
Weed Control			
Transfer to Special Road			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,530**	**31,103**	**35,000**
Unencumbered Cash Balance Dec 31	0	7	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	34,178	31,103	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	32,264
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	32,264

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	22,597
Receipts:	
Transfer from Township	0
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**0**
Resources Available:	**22,597**
Expenditures:	
Contractual Services	551
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**551**
Unencumbered Cash Balance Dec 31	22,046

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hancock Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	39,687	38,810	xxxxxxxxxxxxxxxx
Delinquent Tax	73		
Motor Vehicle Tax	248	198	237
Recreational Vehicle Tax	40	9	35
16/20 M Vehicle Tax	780	595	648
Commercial Vehicle Tax			
Watercraft Tax			
Intangible Tax			
State Payments	1,162	1,100	1,100
Transfer from Special Road		48	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**41,990**	**40,760**	**2,020**
Resources Available:	**41,990**	**40,760**	**2,020**
Expenditures:			
Contractual Services	41,990	40,760	40,760
Special Projects			
Weed Control			
Transfer to Special Road			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,990**	**40,760**	**40,760**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	43,760	40,760	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	1,500
		Total Expenditure/Non-Appr Balance	42,260
		Tax Required	40,240
	Delinquent Comp Rate:	5.0%	2,012
		Amount of 2025 Ad Valorem Tax	42,252

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	35,440
Receipts:	
Transfer from Township	0
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**0**
Resources Available:	**35,440**
Expenditures:	
Contractual Services	7,257
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**7,257**
Unencumbered Cash Balance Dec 31	28,183

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Sumner Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	339
Receipts:			
Ad Valorem Tax	60,589	58,299	xxxxxxxxxxxxxxxxx
Delinquent Tax	203		
Motor Vehicle Tax	1,956	1,876	1,034
Recreational Vehicle Tax	49	23	29
16/20 M Vehicle Tax	850	578	942
Commercial Vehicle Tax	137	145	80
Watercraft Tax		33	24
Intangibles Tax	501	650	650
State Payments	1,412	1,400	1,400
Transfer from Special Road			0
Miscellaneous	4		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,701**	**63,004**	**4,159**
Resources Available:	**65,701**	**63,004**	**4,498**
Expenditures:			
Contractual Services	65,697	60,538	65,000
Special Projects			
Weed Control			
Transfer to Special Road	4	2,127	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**65,701**	**62,665**	**65,000**
Unencumbered Cash Balance Dec 31	0	339	xxxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	66,538	62,665	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,000
		Tax Required	60,502
	Delinquent Comp Rate:	5.0%	3,025
		Amount of 2025 Ad Valorem Tax	63,527

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	30,169
Receipts:	
Transfer from Township	4
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**4**
Resources Available:	**30,173**
Expenditures:	
Contractual Services	11,568
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**11,568**
Unencumbered Cash Balance Dec 31	18,605

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Covert Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	39
Receipts:			
Ad Valorem Tax	33,398	31,806	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	496	430	430
Recreational Vehicle Tax		10	10
16/20 M Vehicle Tax	162	134	147
Commercial Vehicle Tax			
Watercraft Tax		3	3
Intangibles Tax	114	114	114
State Payments	1,168	1,130	1,130
Transfer from Special Road			0
Miscellaneous	798		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,136**	**33,627**	**1,834**
Resources Available:	**36,136**	**33,627**	**1,873**
Expenditures:			
Contractual Services	31,477	33,588	35,000
Special Projects			
Weed Control			
Transfer to Special Road	4,659		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,136**	**33,588**	**35,000**
Unencumbered Cash Balance Dec 31	0	39	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	36,588	33,588	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	33,127
	Delinquent Comp Rate:	5.0%	1,656
		Amount of 2025 Ad Valorem Tax	34,783

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	11,644
Receipts:	
Transfer from Township	4,659
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**4,659**
Resources Available:	**16,303**
Expenditures:	
Contractual Services	
Capital Outlay	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	16,303

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Winfield Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	14,464	13,854	xxxxxxxxxxxxxxxxx
Delinquent Tax	23	25	
Motor Vehicle Tax	454	309	299
Recreational Vehicle Tax			
16/20 M Vehicle Tax	81	65	85
Commercial Vehicle Tax			
Watercraft Tax		1	1
Intangibles Tax	56	56	56
State Payments	772	740	740
Transfer from Special Road			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,850**	**15,050**	**1,181**
Resources Available:	**15,850**	**15,050**	**1,181**
Expenditures:			
Contractual Services	15,850	15,050	16,000
Weed Control			
Transfer to Special Road			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,850**	**15,050**	**16,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	17,050	15,050	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	14,819
	Delinquent Comp Rate:	5.0%	741
		Amount of 2025 Ad Valorem Tax	15,560

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	18,200
Receipts:	
Transfer from Township	0
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**0**
Resources Available:	**18,200**
Expenditures:	
Contractual Services	3,116
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**3,116**
Unencumbered Cash Balance Dec 31	15,084

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Independence Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	315
Receipts:			
Ad Valorem Tax	22,658	21,892	xxxxxxxxxxxxxxxx
Delinquent Tax	7		
Motor Vehicle Tax	665	512	415
Recreational Vehicle Tax	41	18	30
16/20 M Vehicle Tax	252	205	262
Commercial Vehicle Tax			
Watercraft Tax		6	5
Intangibles Tax	417	1,417	1,417
State Payments	1,053	1,000	1,000
Transfer from Special Road			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,093**	**25,050**	**3,129**
Resources Available:	**25,093**	**25,050**	**3,444**
Expenditures:			
Contractual Services	25,093	24,735	26,000
Special Projects			
Weed Control			
Transfer to Special Road			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,093**	**24,735**	**26,000**
Unencumbered Cash Balance Dec 31	0	315	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	25,735	24,735	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,000
		Tax Required	22,556
	Delinquent Comp Rate:	3.5%	789
		Amount of 2025 Ad Valorem Tax	23,345

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	40,648
Receipts:	
Transfer from Township	0
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**0**
Resources Available:	**40,648**
Expenditures:	
Contractual Services	14,324
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**14,324**
Unencumbered Cash Balance Dec 31	26,324

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Grant Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	28,620	28,531	xxxxxxxxxxxxxxxx
Delinquent Tax	95		
Motor Vehicle Tax	601	645	371
Recreational Vehicle Tax	52	31	7
16/20 M Vehicle Tax	780	631	846
Commercial Vehicle Tax			
Watercraft Tax		6	4
Intangibles Tax	117	117	117
State Payments	1,271	1,259	1,259
Reimbursed Expense		879	
Transfer from Special Road			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**31,536**	**32,099**	**2,604**
Resources Available:	**31,536**	**32,099**	**2,604**
Expenditures:			
Contractual Services	28,806	32,099	35,000
Special Projects			
Weed Control			
Transfer to Special Road	2,730		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**31,536**	**32,099**	**35,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	32,152	32,099	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	32,396
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	32,396

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	24,712
Receipts:	
Transfer from Township	2,730
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**2,730**
Resources Available:	**27,442**
Expenditures:	
Contractual Services	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	27,442

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Lawrence Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	27,348	26,043	xxxxxxxxxxxxxxxx
Delinquent Tax	23		
Motor Vehicle Tax	438	436	349
Recreational Vehicle Tax	7	6	5
16/20 M Vehicle Tax	243	193	258
Commercial Vehicle Tax			
Watercraft Tax		3	3
Intangibles Tax	1,399	1,255	1,255
State Payments	1,361	1,330	1,330
Transfer from Special Road		3,528	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,819**	**32,794**	**3,200**
Resources Available:	**30,819**	**32,794**	**3,200**
Expenditures:			
Contractual Services	24,096	32,794	33,000
Special Projects			
Weed Control			
Transfer to Special Road	6,723		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30,819**	**32,794**	**33,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	31,806	32,794	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,000
		Tax Required	29,800
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	29,800

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	22,490
Receipts:	
Transfer from Township	6,723
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**6,723**
Resources Available:	**29,213**
Expenditures:	
Contractual Services	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	29,213

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Victor Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	38,579	36,969	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	280	277	418
Recreational Vehicle Tax			
16/20 M Vehicle Tax	182	157	263
Commercial Vehicle Tax			
Watercraft Tax		2	
Intangibles Tax			
State Payments	1,258	1,250	1,250
Transfer from Special Road		2,631	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,299**	**41,286**	**1,931**
Resources Available:	**40,299**	**41,286**	**1,931**
Expenditures:			
Contractual Services	35,198	41,286	42,000
Special Projects			
Weed Control			
Transfer to Special Road	5,101		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,299**	**41,286**	**42,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	40,741	41,286	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,000
		Tax Required	40,069
	Delinquent Comp Rate:	5.0%	2,003
		Amount of 2025 Ad Valorem Tax	42,072

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	21,140
Receipts:	
Transfer from Township	5,101
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**5,101**
Resources Available:	**26,241**
Expenditures:	
Contractual Services	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	26,241

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Kill Creek Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	30,551	30,780	xxxxxxxxxxxxxxxx
Delinquent Tax	271		0
Motor Vehicle Tax	70	74	59
Recreational Vehicle Tax			
16/20 M Vehicle Tax	135	77	228
Commercial Vehicle Tax			
Watercraft Tax			
Intangibles Tax	1,028	1,005	1,005
State Payments	1,213	1,300	1,300
Transfer from Special Road		764	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,268**	**34,000**	**2,592**
Resources Available:	**33,268**	**34,000**	**2,592**
Expenditures:			
Contractual Services	33,001	34,000	34,000
Capital Projects			
Weed Control			
Transfer to Special Road	267		0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,268**	**34,000**	**34,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	34,000	34,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,000
		Tax Required	31,408
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	31,408

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	47,218
Receipts:	
Transfer from Township	267
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**267**
Resources Available:	**47,485**
Expenditures:	
Contractual Services	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	47,485

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bethany Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	21,679	34,356	xxxxxxxxxxxxxxxx
Delinquent Tax	476		
Motor Vehicle Tax	1,592	1,456	1,767
Recreational Vehicle Tax	32	18	38
16/20 M Vehicle Tax	126	102	122
Commercial Vehicle Tax	44	70	46
Watercraft Tax		14	16
Intangibles Tax	767	767	767
State Payments	1,271	1,230	1,230
Transfer from Special Road		328	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,987**	**38,341**	**3,986**
Resources Available:	**25,987**	**38,341**	**3,986**
Expenditures:			
Contractual Services	24,735	38,341	38,341
Capital Projects			
Weed Control			
Transfer to Special Road	1,252		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,987**	**38,341**	**38,341**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	26,766	38,341	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	327
		Total Expenditure/Non-Appr Balance	38,669
		Tax Required	34,683
	Delinquent Comp Rate:	5.0%	1,734
		Amount of 2025 Ad Valorem Tax	36,417

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	3,622
Receipts:	
Transfer from Township	1,252
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**1,252**
Resources Available:	**4,874**
Expenditures:	
Contractual Services	1,599
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**1,599**
Unencumbered Cash Balance Dec 31	3,275

Osborne County | Special District | 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mt Ayr Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	120	0	0
Receipts:			
Ad Valorem Tax	17,854	25,020	xxxxxxxxxxxxxxxx
Delinquent Tax	1,002		
Motor Vehicle Tax	529	675	367
Recreational Vehicle Tax	25	13	16
16/20 M Vehicle Tax	250	205	232
Commercial Vehicle Tax			
Watercraft Tax		1	1
Intangibles Tax	54	54	54
State Payments	1,451	1,400	1,400
Miscellaneous	4,000		
Transfer from Special Road			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,165**	**27,368**	**2,070**
Resources Available:	**25,285**	**27,368**	**2,070**
Expenditures:			
Contractual Services	25,285	27,368	30,000
Capital Projects			
Weed Control			
Transfer to Special Road			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,285**	**27,368**	**30,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	25,468	27,368	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	27,930
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	27,930

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	36,442
Receipts:	
Transfer from Township	0
Reimbursements	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**0**
Resources Available:	**36,442**
Expenditures:	
Contractual Services	9,859
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**9,859**
Unencumbered Cash Balance Dec 31	26,583

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Natoma Township**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,430	17,474	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	548	624	1,781
Recreational Vehicle Tax	21	30	33
16/20 M Vehicle Tax	4	296	413
Commercial Vehicle Tax		18	96
Watercraft Tax		2	8
Reimbursed Expense		285	
State of Kansas	425		425
Transfer of funds from Natoma Township	2,073		
Transfer from Special Road			
Miscellaneous	295		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,796**	**18,729**	**2,756**
Resources Available:	**4,796**	**18,729**	**2,756**
Expenditures:			
Contractual Services	4,457	18,729	25,000
Capital Projects			
Weed Control			
Transfer to Special Road	339		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,796**	**18,729**	**25,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025 Budget Authority Amount:	5,000	18,729	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	22,244
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	22,244

Special Road	Prior Year Actual for 2024
Unencumbered Cash Balance Jan 1	0
Receipts:	
Transfer from Township Special	339
Transfer from Township	63,047
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**63,386**
Resources Available:	**63,386**
Expenditures:	
Contractual Services	4,544
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**4,544**
Unencumbered Cash Balance Dec 31	58,842

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF OSBORNE COUNTY, HEREBY NOTIFIES THE OSBORNE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is ___87.346____. The date of our hearing is ____August 25, 2025_____ at _1:30____ AM/PM and will be held at __Osborne County Courthouse, Commissioners room_____ address in _Osborne_____, 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)

Heather Nichole Betzold
Clerk or Officer of Governing Body

Resolution No. 2025-007

A RESOLUTION OF THE COUNTY OF OSBORNE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the calculated Revenue Neutral Rate for Osborne County was 82.329 mills, Hawkeye Township was 22.812, Hancock Township was 33.224, Sumner Township was 15.458, Covert Township was 40.948, Winfield Township was 13.803, Independence Township was 17.607, Grant Township was 11.530, Lawrence Township was 21.449, Victor Township was 25.131, Kill Creek Township was 17.933, Bethany Township was 12.172 mills, Mt Ayr Township was 10.557 mills, and Natoma Township was 7.332 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Osborne County, Hawkeye Township, Hancock Township, Sumner Township, Convert Township, Winfield Township, Independence Township, Grant Township, Lawrence Township, Victor Township, Kill Creek Township, Bethany Township, Mt Ayr Township, and Natoma Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of Osborne County, Hawkeye Township, Hancock Township, Sumner Township, Convert Township, Winfield Township, Independence Township, Grant Township, Lawrence Township, Victor Township, Kill Creek Township, Bethany Township, Mt Ayr Township, and Natoma Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF OSBORNE:

Osborne County, Hawkeye Township, Hancock Township, Sumner Township, Convert Township, Winfield Township, Independence Township, Grant Township, Lawrence Township, Victor Township, Kill Creek Township, Bethany Township, Mt Ayr Township, and Natoma Township shall levy a property tax rate exceeding the Revenue Neutral Rate.

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 25th day of August by the Governing Body

Attested:

Heather Nichole Betzold
County Clerk

OSBORNE COUNTY Seal KANSAS

Roll Call Vote

Osborne County, Kansas
Hearing to Exceed Revenue Neutral Rate: August 25, 2025
Resolution No. 2025-007

Governing Body Member	Yes	No	No Vote
Craig Pottberg	X		
Rex Johnston	X		
Troy Schaefer	X		
TOTAL	3		

Attested:

Heather Nichole Betzold

OSBORNE COUNTY Seal KANSAS

(Published Thursday, July 31, 2025 in the Osborne County Farmer)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Osborne County

will meet on August 25, 2025 at 1:30 PM at Osborne County Courthouse Commissioner's Room 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.

REVENUE NEUTRAL RATE HEARING WILL BE HELD AT 1:30 PM PRIOR TO THE BUDGET HEARING

Detailed budget information is available at Osborne County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
General	3,330,376	38.252	3,829,930	31.702	4,126,295	2,400,520	36.981	
Road & Bridge	2,263,751	13.663	1,375,525	16.050	1,620,525	1,323,639	20.391	
EMS-Ambulance Service	577,294	6.181	548,522	10.348	639,200	441,478	6.801	
Health Nurse	205,253	0.630	178,450	0.618	138,900	42,740	0.658	
Appraisers Cost	149,823	1.687	168,416	1.791	179,450	143,218	2.206	
Direct Election	72,333	0.819	68,298	0.793	113,500	114,958	1.771	
Noxious Weed	181,474	1.500	200,375	1.500	231,520	97,369	1.500	
Hospital	412,945	6.000	429,572	6.000	415,204	389,475	6.000	
Hospital Debt Service	1,240	9.750	1,254,918	9.750	2,986,976	632,897	9.750	
Conservation District	21,210	0.287	25,000	0.361	25,000	24,716	0.381	
Fair Premium	18,000	0.147	5,000		5,000	1,731	0.027	
Fair Building		0.205	14,037	0.199	15,110			
Mental Health	38,772	0.561	37,913	0.553	39,943	39,575	0.610	
Mental Retardation	13,344	0.194	13,000	0.191	13,000	12,841	0.198	
Historical Society	2,469	0.042	3,000	0.045	5,000	4,673	0.072	
County 911	348,287		91,735		91,736			
Employee Benefits	0		71,562		71,675			
Special Alcohol Program			7,508		7,508			
E-Waste	25,257		35,000		35,000			
Waste Disposal	247,548		255,000		255,000			
Tourism Promotion			5,821		5,822			
Health Capital Outlay	45,198							
Noxious Weed Cap Outlr	21,500		14,803		14,804			
Non-Budgeted Funds-A	881,349							
Non-Budgeted Funds-B	55,962							
Non-Budgeted Funds-C	635,217							
Non-Budgeted Funds-D	161,146							
Non-Budgeted Funds-E	18,339							
Non-Budgeted Funds-F	0							
Totals	9,728,087	79.918	8,633,385	79.901	11,036,168	5,669,830	87.346	82.329
Less: Transfers	610,001		232,910		230,910			
Net Expenditure	9,118,086		8,400,475		10,805,258			
Total Tax Levied	5,229,228		5,343,295		xxxxxxxxxxxxxxxxx			
Assessed Valuation	65,436,851		66,883,025		64,912,554			

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	16,460,534	16,015,529	16,015,529
Revenue Bonds	0	0	0
Other	0	0	0
Lense Pur. Princ.	0	0	0
Total	16,460,534	16,015,529	16,015,529

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026			
Other District Funds	Expenditures	Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate*
Fire District No. 1	37,183	2.606	44,233	2.860	54,621	39,349	2.993	2.993
Fire District No. 2	28,371	4.852	34,987	5.023	36,496	31,391	5.023	5.023
Fire District No. 3	52,992	4.973	57,790	3.895	57,790	49,454	4.206	4.206
Hawkeye Township	32,530	18.547	31,103	20.749	35,000	32,264	24.769	22.812
Hancock Township	41,990	23.556	40,760	29.954	40,760	42,252	34.204	33.224
Sumner Township	65,701	19.239	62,665	14.709	65,000	63,527	16.043	15.458
Covert Township	36,136	37.280	33,588	40.088	35,000	34,783	42.649	40.948
Winfield Township	15,850	13.690	15,050	13.046	16,000	15,560	14.766	13.803
Independence Townshi	25,093	16.099	24,735	17.333	26,000	23,345	18.142	17.607
Grant Township	31,536	16.226	32,099	10.399	35,000	32,396	12.469	11.530
Lawrence Township	30,819	17.395	32,794	19.384	33,000	29,800	23.376	21.449
Victor Township	40,299	23.231	41,286	24.081	42,000	42,072	27.243	25.131
Kill Creek Township	33,268	13.141	34,000	13.595	34,000	31,408	18.298	17.933
Bethany Township	25,987	7.270	38,341	12.060	38,341	36,417	12.780	12.172
Mt Ayr Township	25,285	11.211	27,368	9.588	30,000	27,930	11.785	10.557
Natoma Township	14,796	13.259	18,729	7.408	25,000	22,244	9.334	7.332

*Tax rates are expressed in mills

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

Heather Betzold

County Clerk

CERTIFICATE

2026

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
Osborne County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: County Clerk's Use Only	
Computation to Determine Limit for 2026		NA				
Allocation of Vehicle Taxes		3				
Schedule of Transfers		4				
Statement of Indebtedness		5				
Statement of Lease-Purchases		6				
Fund	**K.S.A.**					
General	79-1946	7	4,126,295	2,400,520	36.935	36.935
Debt Service	10-113					
Road & Bridge	68-5,101	8	1,620,525	1,323,639	20.366	20.366
EMS-Ambulance Service	19-262	9	639,200	441,478	6.793	6.793
Health Nurse	65-204	10	138,900	42,740	0.658	0.658
Appraisers Cost	19-436	11	179,450	143,218	2.204	2.204
Direct Election	19-436	12	113,500	114,958	1.769	1.769
Noxious Weed	2-1318	13	231,520	97,369	1.498	1.5
Hospital	19-4601	14	415,204	389,475	5.993	6
Hospital Debt Service	10-113	15	2,986,976	632,897	9.738	9.75
Conservation District	2-1907b	16	25,000	24,716	0.380	0.38
Fair Premium	2-129	17	5,000	1,731	0.027	0.027
Fair Building	2-131b	18	15,110			
Mental Health	19-4004	19	39,943	39,575	0.609	0.609
Mental Retardation	19-4004	20	13,000	12,841	0.198	0.198
Historical Society	19-2651	21	5,000	4,673	0.072	0.072
County 911		22	91,736			
Employee Benefits		22	71,675			
Special Alcohol Program		23	7,508			
E-Waste		23	35,000			
Waste Disposal		24	255,000			
Tourism Promotion		24	5,822			
Health Capital Outlay		25				
Noxious Weed Cap Outlay		25	14,804			
Non-Budgeted Funds-A		26				
Non-Budgeted Funds-B		27				
Non-Budgeted Funds-C		28				
Non-Budgeted Funds-D		29				
Non-Budgeted Funds-E		30				
Non-Budgeted Funds-F		31				
Totals		xxxxx	11,036,168	5,669,830	87.240	87.261
Publication		48				

			County Clerk's Use Only
Is a Revenue Neutral Rate Resolution required?		Yes	64,992,439
			Nov 1, 2025 Total Assessed Valuation
	Revenue Neutral Rate	82.329	

Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
418 E Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: _____ 2025

County Clerk

_____
_____
_____

Governing Body

Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in projected budgets prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for these projected budgets.

Osborne County 2026

CERTIFICATE (2)

Other County		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
Fire District No 1	19-3610	32	54,621	39,349	13,153,857	2.991
Special Machinery & Equip		32				
Fire District No. 2	19-3610	33	36,496	31,391	6,257,446	5.017
Special Machinery & Equip		33				
Fire District No. 3	19-3610	34	57,790	49,454	11,759,830	4.205
Special Machinery & Equip		34				
Hawkeye Township	79-1962	35	35,000	32,264	1,304,379	24.735
Hancock Township	79-1962	36	40,760	42,252	1,235,289	34.204
Sumner Township	79-1962	37	65,000	63,527	3,959,833	16.043
Covert Township	79-1962	38	35,000	34,783	815,558	42.649
Winfield Township	79-1962	39	16,000	15,560	1,053,840	14.765
Indpendence Township	79-1962	40	26,000	23,345	1,286,819	18.142
Grant Township	79-1962	41	35,000	32,396	2,598,171	12.469
Lawrence Township	79-1962	42	33,000	29,800	1,274,833	23.376
Victor Township	79-1962	43	42,000	42,072	1,544,326	27.243
Kill Creek Township	79-1962	44	34,000	31,408	1,716,479	18.298
Bethany Township	79-1962	45	38,341	36,417	2,849,358	12.781
Mt Ayr Township	79-1962	46	30,000	27,930	2,374,371	11.763
Natoma Township	79-1962	47	25,000	22,244	1,276,363	17.428
TOTALS		xxxxxx	604,008	554,192	XXXXXXXXXX	XXXXXXXXXX