State of Kansas
City

2024

CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
City of Otis, Kansas
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 Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	106,300	9,651	7.780 ✓
Debt Service	10-113				
Library	12-1220		4,300	3,273	2.6389 ✓
Employee Benefit			25,500	10,045	8.098 ✓
Special Highway			100,109		
Water			764,568		
Sanitation			37,613		
Non-Budgeted Funds-A					
Totals		xxxxxx	1,038,390	22,969	18.5187 ✓
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,240,486
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

18.588
7

Revenue Neutral Rate: 16.669

Assisted by:
AdamsBrown, LLC

Address:
718 Main St #224
Hays, KS 67601

Email:

Attest: September 21, 2023
Tracy A. Keener
County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

John K Rumbaugh President of Council
Luke Pelton Council Member
Council Member
Council Member
Jenny Sanders Mayor
Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

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Sanitation			37,613		
Non-Budgeted Funds-A					
Totals		xxxxxx	1,038,390	22,969	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 16.669

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RUSH COUNTY KANSAS SEAL COUNTY CLERK

CPA Summary

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City of Otis, Kansas

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,616	1,051	35	32	29	15
Debt Service						
Library	3,197	929	32	28	25	13
Employee Benefit	13,783	4,006	137	122	110	57
TOTAL	20,596	5,986	204	182	164	85

County Treas Motor Vehicle Estimate	5,986				
County Treas Recreational Vehicle Estimate		204			
County Treas 16/20M Vehicle Estimate			182		
County Treas Commercial Vehicle Tax Estimate				164	
County Treas Watercraft Tax Estimate					85

Motor Vehicle Factor	0.29064				
Recreational Vehicle Factor		0.00990			
16/20M Vehicle Factor			0.00884		
Commercial Vehicle Factor				0.00796	
Watercraft Factor					0.00413

City of Otis, Kansas 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 Utility	General	15,000	15,000	27,000	12-825d
Water Utility	Special Highways	5,000	5,000	5,000	12-825d
Water Utility	Employee Benefits	8,300	10,000	10,000	12-825d
	Totals	28,300	30,000	42,000	
	Adjustments*				
	Adjusted Totals	28,300	30,000	42,000	

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

State of Kansas
City

City of Otis, Kansas

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:											
Series 2019	9/26/2019	9/26/2059	2.75	2,383,000	2,227,266	September	September	62,698	36,272	61,700	37,270
Total G.O. Bonds					**2,227,266**			**62,698**	**36,272**	**61,700**	**37,270**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,227,266**			**62,698**	**36,272**	**61,700**	**37,270**

State of Kansas
City

City of Otis, Kansas

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
Motor Grader	Jul-23	36	5.55%	32,000	0	0	11,877
Totals					**0**	**0**	**11,877**

***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: City of Otis, Kansas
Rush County

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

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$3,197	$3,273
Delinquent Tax	$0	$0
Motor Vehicle Tax	$927	$929
Recreational Vehicle Tax	$33	$32
16/20M Vehicle Tax	$15	$28
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,172	$4,262
Difference in Total Taxes:	$90	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,150,577	$1,235,651
Did Assessed Valuation Decrease?	No	
Levy Rate	2.779	2.649
Difference in Levy Rate:	(0.130)	
Qualify for grant: Not Qualify		

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

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

Proposed Budget Year – Possible Loss of Library State Aid

Welcome. You have been directed to this section because the amount of revenue from qualifying sources in your 2024 library fund is not equal to or greater than the amount from the same sources in 2023.

In municipalities supporting a library the municipality must budget as much or more for the budget year as received in the current year for its library to be eligible for a state grant-in-aid through the State Library of Kansas.

Is this a violation?

No. However, it may cost the library valuable supplemental state—and in some cases, regional—revenue.

Why did this happen?

To answer this question, review K.S.A. 75-2556 *et seq.* to see how it applies to your library fund. No public library is eligible for a grant-in-aid if the total amount of current year ad valorem property tax, delinquent tax, and MV, recreational vehicle, and 16/20M tax is less than the total amount produced from such sources for the previous year.

The statute only includes the library fund. If a separate library employee fund exists, it is not included in the calculation.

Note also that although you are eligible to expend carryover from the previous year, the statute does not include carryover and it is not considered for determination of eligibility.

Who determines eligibility?

K.S.A. 75-2556 *et seq.* makes the State Library of Kansas responsible for determining eligibility and distribution of library grants-in-aid.

Can this issue be corrected at this time?

If the 2024 municipal budget has not been published and has not been submitted to the County Clerk the library fund can be fixed before the submission of the budget to the County Clerk.

What should I do?

First, review the budget summary page to ensure that the ad valorem tax mill rate for Proposed Budget Year 2024 is equal to or greater than that for Current Year Estimate 2023.

If the mill rate is lower, check to see if the lesser amount is due to a decline in the assessed valuation. K.S.A. 75-2556(c) says that if the assessed valuation decreases the library will remain eligible as long as the ad valorem tax mill rate has not been reduced below the mill rate imposed for such purpose for the previous (2023) year.

Next, look to see if delinquent tax for 2024 is budgeted. Often this line is budgeted at $0 or left blank. If an amount is budgeted for the Proposed Budget Year it may improve the total to help the library's eligibility as well as provide the library with authority under the cash basis law to spend any delinquent taxes it receives.

Further options

The State Library can continue eligibility if after evaluation of all circumstances it is determined that the maintenance of local tax support for the operations of the library is being met.

These circumstances might include authorized transfer from the other funds, additional tax funds spent for support of the library that do not appear in the library fund, or special circumstances in this budget year. The State Library requires a letter of certification from the municipality to continue eligibility. For more information contact the State Library of Kansas at 785.296.3296, or e-mail: alice.smith@ks.gov

City of Otis, Kansas 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	11,240	34,717	23,787
Receipts:			
Ad Valorem Tax	16,669	3,616	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,841	1,051
Recreational Vehicle Tax		171	35
16/20M Vehicle Tax		79	32
Commercial Vehicle Tax		108	29
Watercraft Tax		47	15
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Franchise Tax	18,808	17,500	17,500
Licenses	25	300	300
Sewer Collections	28,224	25,000	25,000
Fines/Permits	477	500	500
Insurance Reimbursement/Claim (neg exp	45,060	500	500
Rental	2,045	2,100	900
Donations	0	0	0
Federal Aid	10,064	0	0
State Aid	452	0	0
Sale of Assets	5,547	0	0
Transfer from Water	15,000	15,000	27,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,400		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**146,771**	**69,762**	**72,862**
Resources Available:	**158,011**	**104,479**	**96,649**

City of Otis, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	158,011	104,479	96,649
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Salaries and Wages	9,998	17,000	12,000
Contract Labor	6,976	1,000	7,000
Park Maintenance	5,711	2,500	6,000
Street Lights	9,163	9,000	9,000
Sewer Maintenance	8,469	12,000	12,000
Insurance	7,842	13,000	12,000
Library	2,400	4,800	4,800
Legal	1,305	2,500	2,500
Office Supplies	7,181	2,000	8,000
Repairs & Maintenance	1,043	3,892	2,000
Travel Expenses	3,638	3,000	4,000
Capital Outlay	33,531	10,000	5,000
Insurance Claim	7,436	0	0
Rental Expenses	2,990	0	0
Utilities	10,363	0	10,000
Lease Payment	0	0	12,000
Cash Forward (2024 column)			
Miscellaneous	5,248		
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**123,294**	**80,692**	**106,300**
Unencumbered Cash Balance Dec 31	34,717	23,787	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	81,383	80,692	106,300
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	106,300
		Tax Required	9,651
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	9,651

See "Budget Notes" page for note about budget violation noted above.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Otis, Kansas 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	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

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	3,737	3,197	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		927	929
Recreational Vehicle Tax		33	32
16/20M Vehicle Tax		15	28
Commercial Vehicle Tax		21	25
Watercraft Tax		9	13
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**3,737**	**4,202**	**1,027**
Resources Available:	**3,737**	**4,202**	**1,027**
Expenditures:			
Appropriations to Library	3,737	4,202	4,300
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**3,737**	**4,202**	**4,300**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,200	4,202	4,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,300
		Tax Required	3,273
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,273

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Otis, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,334	2,013	1,023
Receipts:			
Ad Valorem Tax	7,756	13,783	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		670	4,006
Recreational Vehicle Tax		24	137
16/20M Vehicle Tax		11	122
Commercial Vehicle Tax		15	110
Watercraft Tax		7	57
Transfer from Water	8,300	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**16,056**	**24,510**	**14,432**
Resources Available:	22,390	26,523	15,455
Expenditures:			
Employee Benefits	539	4,850	2,850
Social Security	6,367	6,500	6,500
Medicare	1,489	1,500	1,500
KPERS (1/2)	8,670	9,000	10,000
Unemployment	47	50	50
Health Insurance	3,192	3,500	4,500
Worker's Comp Insurance	73	100	100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**20,377**	**25,500**	**25,500**
Unencumbered Cash Balance Dec 31	2,013	1,023	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	23,400	25,500	25,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,500
		Tax Required	10,045
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	10,045

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	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
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

No assurance is provided. Substantially all disclosures omitted.

City of Otis, Kansas 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	8,863	97,248	88,069
Receipts:			
State of Kansas Gas Tax	7,422	7,090	7,040
County Transfers Gas	0	0	0
Federal Aid	78,922	0	0
State Aid	5,540	0	0
Transfer from Water	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**96,884**	**12,090**	**12,040**
Resources Available:	**105,747**	**109,338**	**100,109**
Expenditures:			
Street Repair and Maint	1,555	11,269	1,974
Salaries & Wages	6,250	10,000	10,000
Capital Outlay	694	0	88,135
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**8,499**	**21,269**	**100,109**
Unencumbered Cash Balance Dec 31	97,248	88,069	0
2022/2023/2024 Budget Authority Amount	11,974	21,269	100,109

Adopted Budget

Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	452,519	398,387	447,868
Receipts:			
Charges to Customers	343,474	315,000	315,000
Water Connections	0	800	800
Water Deposits	1,300	900	900
Sale of Assets	3,113		
Interest on Idle Funds	1,772		
Miscellaneous	209		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**349,868**	**316,700**	**316,700**
Resources Available:	**802,387**	**715,087**	**764,568**
Expenditures:			
Production	151,751	21,000	155,000
Distribution	97,584	63,000	110,000
Meter Refunds	241	400	400
Sales Tax	358	350	350
Insurance		15,000	15,000
Audit		8,500	8,500
Bond P & I payment	97,492	98,969	98,969
Capital Outlay	23,600	30,000	334,349
Transfer to Special Highway	5,000	5,000	5,000
Transfer to General	15,000	15,000	27,000
Transfer to Employee Benefits	8,300	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous	4,674		
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**404,000**	**267,219**	**764,568**
Unencumbered Cash Balance Dec 31	398,387	447,868	0
2022/2023/2024 Budget Authority Amount	770,326	825,700	764,568

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Otis, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	306	319	13
Receipts:			
Charges to Customers	27,659	32,000	32,000
Polycarts & Dumpsters	2,508	4,000	4,000
Administration Fees	786	1,000	1,000
Clean-Up Scrap	0	600	600
Transfer from Water			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**30,953**	**37,600**	**37,600**
Resources Available:	**31,259**	**37,919**	**37,613**
Expenditures:			
Contractual - Hauling	28,268	32,000	32,000
Contractual - Polycarts/Dumpsters	2,672	4,000	4,000
Clean-Up	0	1,906	1,613
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**30,940**	**37,906**	**37,613**
Unencumbered Cash Balance Dec 31	319	13	0
2022/2023/2024 Budget Authority Amount	37,600	37,906	37,613

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		**Federal Funds**		**Capital Improvement**		**Water Improvement Proj**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance J	35,549	Cash Balance J	19,839	Cash Balance J	9	Cash Balance J	0	Cash Balance Jan 1		55,397
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	59	Federal Aid	19,839	Miscellaneous	0	Interest	0			
						USDA Grant	0			
Total Receipts	59	Total Receipts	19839	Total Receipts	0	Total Receipts	0	Total Receipts	0	19,898
Resources Ava	35,608	Resources Ava	39,678	Resources Ava	9	Resources Ava	0	Resources Ava	0	75,295
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	1,827	Premium Pay	2,600	Contractual	0	Capital Outlay	0			
Contractual	0	Contractual Ser	5,968							
Capital Outlay	5,812	Capital Outlay	15,525							
Total Expenditu	7,639	Total Expenditu	24,093	Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	31,732
Cash Balance D	27,969	Cash Balance D	15,585	Cash Balance D	9	Cash Balance D	0	Cash Balance D	0	**43,563** **
										43,563 **

**Note: These two block figures should agree.

576,247 check figure

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Resolution No. 2023-2

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

WHEREAS, the Revenue Neutral Rate for the City of OTIS was calculated as 16.669 mills by the RUSH County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-13-23 (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 OTIS, 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 OTIS:

The City of OTIS shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.669 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 13th day of Sept, 2023 (month and year) and SIGNED by the Mayor.

Jenny Sanders
Mayor

Attested:

Shelly Herwald
City Clerk

Roll Call Vote

A Roll Call Vote of the City of Otis To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-13-2023

Resolution No. 2023-02

Governing Body Member	Yes	No	No Vote
Kent Reinhardt	✓		
Luke Pechanec	✓		
Lisa Moeder			
Tabby McVey	✓		
Mike Sharkey			
TOTAL			

Certified:

Shelly Deswald

The governing body of

City of Otis, Kansas

will meet on September 13, 2023, at 6:15 pm at City Office 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 Office and will be available at this hearing.

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	123,294	14.133	80,692	3.143	106,300	9,651	7.810
Debt Service							
Library	3,737	2.705	4,202	2.779	4,300	3,273	2.649
Employee Benefit	20,377	1.956	25,500	11.979	25,500	10,045	8.129
Special Highway	8,499		21,269		100,109		
Water	404,000		267,219		764,568		
Sanitation	30,940		37,906		37,613		
Non-Budgeted Funds-A	31,732						
Totals	622,579	18.794	436,788	17.901	1,038,390	22,969	18.588
						*Revenue Neutral Rate***	*16.669*
Less: Transfers	28,300		30,000		42,000		
Net Expenditure	594,279		406,788		996,390		
Total Tax Levied	20,596		20,696		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,095,897		1,150,577		1,235,651		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	2,349,563	2,315,206	2,227,266
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,349,563	2,315,206	2,227,266

*Tax rates are expressed in mills

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

Shelly DeWald

Official Title: City Clerk

Affidavit of Publication

State of Kansas, } **SS.**

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year; 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 said notice; and has been admitted at the post office of La Crosse in said County as periodical mail matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 16th day of August, 2023, with subsequent publications being made on the following date:

2024 PROPOSED BUDGET

_____, 2023

_____, 2023

Tim Engel
Publisher

Subscribed and sworn to before me this 16th day of August, 2023.

Melissa Jay
Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20_____