State of Kansas
City
2023

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Osbone, 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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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		6			
Fund	**K.S.A.**				
General	12-101a	7	1,262,612	582,211	79.737
Debt Service	10-113	8			
Library	12-1220	8	85,500	70,553	9.6163
Special Highway		10	105,000		
Special Parks		10	20,993		
Equipment		11			
Permanent Recreation, Park Equipment and Facilities		11	32,442		
Electric & Water		12	3,115,900		
Sewer		13	149,830		
Golf		13	47,750		
Airport		14	8,000		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals for City		xxxxxx	**4,828,027**	**652,764**	
Recreation	12-1927	9	102,500	17,971	2.461
Totals Including Recreation		xxxxxx	**4,930,527**	**670,735**	91.861
					County Clerk's Use Only
Budget Hearing Notice		17			
Combined Rate and Budget Hearing Notice		17			65960720
RNR Hearing Notice		19			
Neighborhood Revitalization		18			Nov 1, 2022 Total Assessed

City Revenue Neutral Rate: 83.019

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: September 14, 2022
Heather Nichole Betzold
County Clerk

OSBORNE COUNTY Seal KANSAS

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City
2023

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Governing Body

CPA Summary
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City of Osbone, Kansas

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	538,559	86,412	2,173	1,577	1,326	796
Debt Service						
Library	65,434	10,499	264	192	161	97
Recreation	15,899	2,551	64	47	39	23
TOTAL	**619,892**	**99,462**	**2,501**	**1,816**	**1,526**	**916**

County Treas Motor Vehicle Estimate 99,462
County Treas Recreational Vehicle Estimate 2,501
County Treas 16/20M Vehicle Estimate 1,816
County Treas Commercial Vehicle Tax Estimate 1,526
County Treas Watercraft Tax Estimate 916

Motor Vehicle Factor 0.16045
Recreational Vehicle Factor 0.00403
16/20M Vehicle Factor 0.00293
Commercial Vehicle Factor 0.00246
Watercraft Factor 0.00148

City of Osbone, Kansas 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Recreation Fund	Perm. Rec, Park Equip.	5,000	5,000	5,000	K.S.A. 12-1, 117
Electric and Water Fund	General Fund	240,000	240,000	240,000	K.S.A. 12-825d
Electric and Water Fund	Bond and Interest Fund	52,000	33,938	0	K.S.A. 12-825d
Electric and Water Fund	Electric Utility Reserve	250,000	250,000	283,800	K.S.A. 12-825d
Electric and Water Fund	Golf Fund	15,000	15,000	15,000	K.S.A. 12-825d
	Totals	**562,000**	**543,938**	**543,800**	
	Adjustments*				
	Adjusted Totals	**562,000**	**543,938**	**543,800**	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Osbone, Kansas

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Imrovement Project Series B Bonds	11/9/2012	11/9/2022	.50-2.25	475,000	50,000	6/1 & 12/1	12/1	1,125	50,000	0	0
Total G.O. Bonds					**50,000**			**1,125**	**50,000**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Pollution	4/28/2009	4/28/1930	2.67	292,010	148,173	2/1 & 8/1	8/1	3,858	14,772	3,461	15,168
Total Other					**148,173**			**3,858**	**14,772**	**3,461**	**15,168**
Total Indebtedness					**198,173**			**4,983**	**64,772**	**3,461**	**15,168**

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, 2022	Payments Due 2022	Payments Due 2023
None							
Totals					0	0	0

***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: 2023

Library found in: City of Osbone, Kansas
Osborne County

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

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$63,798	$70,553
Delinquent Tax	$0	$0
Motor Vehicle Tax	$9,741	$10,499
Recreational Vehicle Tax	$244	$264
16/20M Vehicle Tax	$194	$192
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$73,977	$81,508
Difference in Total Taxes:	$7,531	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,698,730	$7,275,363
Did Assessed Valuation Decrease?	No	
Levy Rate	9.705	9.698
Difference in Levy Rate:	(0.007)	
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.

City of Osbone, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	510,258	471,811	221,415
Receipts:			
Ad Valorem Tax	433,568	525,095	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,198	0	0
Motor Vehicle Tax	74,126	68,335	86,412
Recreational Vehicle Tax	1,875	1,713	2,173
16/20M Vehicle Tax	1,339	1,360	1,577
Commercial Vehicle Tax	4,499	5,348	1,326
Watercraft Tax	510	551	796
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	66,897	52,000	52,000
Local Alcoholic Liquor	277	205	205
Licenses and Permits	8,751	4,500	4,500
Franchise Taxes	31,487	29,000	29,000
Highway Connecting Links	15,090	9,000	9,000
Fines and Bond Payments	12,876	7,500	7,500
Sale of Assets	29	0	0
Cemetery Lots and Permits	6,300	2,000	2,000
Osborne County Rock Receipts	2,219	500	500
Sale of Fireworks	0	100	100
Refunds	26,200	0	0
Rent Income	5,818	6,000	6,000
Swimming Pool	21,592	11,500	11,500
Grant Funds	25,000	0	0
Transfers In	240,000	240,000	240,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	10,788	5,500	5,500
Neighborhood Revitalization Rebate	-3,484	-1,223	(1,603)
Miscellaneous	5,592	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,009,547**	**969,484**	**458,986**
Resources Available:	**1,519,805**	**1,441,295**	**680,401**
Expenditures:			
General Government	149,560	147,000	147,000
Police Department	253,889	218,930	291,662
Fire Deparment	7,684	17,150	17,150
Street Department	131,527	262,500	227,500
Ball Field	11,920	17,500	36,600
Park Department	82,871	79,100	52,850
Cemetery	4,659	5,200	5,850
Swimming Pool	52,944	73,000	78,500
Tort Liability	4,328	7,000	7,000
Economic Development	28,922	29,500	29,500
Golf	44,727	46,000	52,000
City Office Building	8,629	14,000	14,000
Ambulance	27,000	27,000	27,000
Employee Benefits	239,134	276,000	276,000
Sub-Total detail page	1,047,994	1,219,880	1,262,612
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,047,994**	**1,219,880**	**1,262,612**
Unencumbered Cash Balance Dec 31	471,811	221,415	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,190,100	1,287,580	1,262,612
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,262,612
		Tax Required	582,211
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	582,211

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2023

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	52,790	80,000	80,000
Contractual	62,190	61,000	61,000
Commodities	4,905	5,000	5,000
Miscellaneous	29,675	1,000	1,000
Total	**149,560**	**147,000**	**147,000**
Police Department			
Salaries	150,504	166,000	167,412
Contractual	9,854	9,000	9,000
Commodities	33,000	15,000	16,000
Capital Outlay	44,478	1,080	35,000
Fuel/Miscellaneous	16,053	15,500	25,250
Attorney Fees/Inmate Expenses	0	10,850	37,500
Animal Control	0	1,500	1,500
Total	**253,889**	**218,930**	**291,662**
Fire Deparment			
Contractual	2,848	6,000	6,000
Commodities	4,836	6,150	6,150
Fuel Expense		1,000	1,000
Fireworks		4,000	4,000
Total	**7,684**	**17,150**	**17,150**
Street Department			
Salaries	37,341	38,000	38,000
Contractual	4,652	7,000	7,000
Commodities	88,442	70,000	70,000
Capital Outlay	1,092	135,000	100,000
Equipment/Fuel	0	12,500	12,500
Total	**131,527**	**262,500**	**227,500**
Ball Field			
Salaries	9,021	5,500	24,000
Contractual	10	1,600	1,600
Commodities	2,889	10,000	10,000
Equipment/Fuel	0	400	1,000
Total	**11,920**	**17,500**	**36,600**
Park Department			
Salaries	36,963	40,000	40,000
Contractual	1,450	1,500	1,500
Commodities	7,600	5,000	5,000
Capital Outlay	36,858	30,000	3,750
Equipment/Fuel	0	2,600	2,600
Total	**82,871**	**79,100**	**52,850**
Cemetery			
Contractual	650	500	850
Commodities	4,009	4,500	4,500
Equipment/Fuel	0	200	500
Total	**4,659**	**5,200**	**5,850**
Swimming Pool			
Salaries	30,249	32,000	37,000
Contractual	133	2,500	2,500
Commodities	11,525	11,500	12,000
Capital Outlay	11,037	27,000	27,000
Total	**52,944**	**73,000**	**78,500**
Tort Liability			
Contractual	4,328	7,000	7,000
Total	**4,328**	**7,000**	**7,000**
Economic Development			
Salaries	28,922	29,500	29,500
Total	**28,922**	**29,500**	**29,500**
Golf			
Salaries	44,727	46,000	52,000
Total	**44,727**	**46,000**	**52,000**
City Office Building			
Salaries	0	3,500	3,500
Contractual	7,451	9,000	9,000
Commodities	1,378	1,500	1,500
Total	**8,829**	**14,000**	**14,000**
Ambulance			
Contractual	27,000	27,000	27,000
Total	**27,000**	**27,000**	**27,000**
Employee Benefits			
Insurance Premiums	126,298	170,000	170,000
Payroll Taxes	33,132	29,000	29,000
Retirement	38,002	44,000	44,000
Unemployment Insurance	831	1,000	1,000
Workman's Compensation	40,871	32,000	32,000
Total	**239,134**	**276,000**	**276,000**
Page Total	**1,047,994**	**1,219,880**	**1,262,612**

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

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,160	769	-
Receipts:			
Ad Valorem Tax	92,077	-	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,220	-	-
Motor Vehicle Tax	16,587	14,512	
Recreational Vehicle Tax	416	364	
16/20M Vehicle Tax	360	289	
Commercial Vehicle Tax	941	1,136	
Watercraft Tax	496	117	
Transfers In	52,000	33,938	-
Neighborhood Revitalization Rebate	(740)	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**165,357**	**50,356**	**-**
Resources Available:	**168,517**	**51,125**	**-**
Expenditures:			
Bond Principal	162,000	50,000	-
Interest	5,748	1,125	-
Cash Basis Reserve (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total E			
Total Expenditures	**167,748**	**51,125**	**-**
Unencumbered Cash Balance Dec 31	769	-	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	167,748	51,125	-
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	-
		Tax Required	-
	Delinquent Comp Rate:	0.0%	-
		Amount of 2022 Ad Valorem Tax	-

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,502	11,610	3,928
Receipts:			
Ad Valorem Tax	61,808	63,798	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,077	-	-
Motor Vehicle Tax	10,968	9,741	10,499
Recreational Vehicle Tax	277	244	264
16/20M Vehicle Tax	206	194	192
Commercial Vehicle Tax	657	762	161
Watercraft Tax	75	78	97
Neighborhood Revitalization Rebate	(497)	(149)	(194)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Re			
Total Receipts	**75,571**	**74,668**	**11,019**
Resources Available:	**87,073**	**86,278**	**14,947**
Expenditures:			
Personal Services	36,439	39,000	39,500
Contractual	674	1,500	1,500
Commodities	775	1,500	1,500
Capital Outlay	4,000	2,400	2,000
Appropriations to Library Board	33,575	36,950	40,000
Miscellaneous	-	1,000	1,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	**75,463**	**82,350**	**85,500**
Unencumbered Cash Balance Dec 31	11,610	3,928	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	80,650	82,350	85,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,500
		Tax Required	70,553
	Delinquent Comp Rate:	0.0%	-
		Amount of 2022 Ad Valorem Tax	70,553

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,955	19,738	6,854
Receipts:			
Ad Valorem Tax	-	15,502	xxxxxxxxxxxxxxxxx
Delinquent Tax	372	-	-
Motor Vehicle Tax	2,147	-	2,551
Recreational Vehicle Tax	54	-	64
16/20M Vehicle Tax	40	-	47
Commercial Vehicle Tax	129	-	39
Watercraft Tax	15	-	23
Program Fees	30,229	3,500	75,000
Grant Funds	91,000	-	-
Neighborhood Revitalization Rebate		(36)	(49)
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**123,986**	**18,966**	**77,675**
Resources Available:	150,941	38,704	84,529
Expenditures:			
Contractual	8,300	17,000	-
Commodities	26,635	-	-
Summer Recreation Program	268	9,600	75,000
Transfers Out	5,000	5,000	5,000
Grant Expenses - Equipment	91,000	-	-
Appropriations	-	-	22,500
Cash Forward (2023 column)			
Miscellaneous	-	250	-
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**131,203**	**31,850**	**102,500**
Unencumbered Cash Balance Dec 31	19,738	6,854	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	111,750	31,850	102,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	102,500
		Tax Required	17,971
	Delinquent Comp Rate:	0.0%	-
		Amount of 2022 Ad Valorem Tax	17,971

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	72,245	73,829	69,630
Receipts:			
State of Kansas Gas Tax	37,032	34,830	35,370
County Transfers Gas	-	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**37,032**	**34,830**	**35,370**
Resources Available:	**109,277**	**108,659**	**105,000**
Expenditures:			
Personal Services	35,448	37,000	40,000
Contractual	-	2,029	4,000
Commodities	-	-	61,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**35,448**	**39,029**	**105,000**
Unencumbered Cash Balance Dec 31	73,829	69,630	-
2021/2022/2023 Budget Authority Amount:	101,353	101,845	105,000

Adopted Budget

Special Parks	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,056	22,583	20,788
Receipts:			
Liquor Tax	277	205	205
Federal Aid	500	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**777**	**205**	**205**
Resources Available:	**23,833**	**22,788**	**20,993**
Expenditures:			
Capital Outlay	1,250	2,000	20,993
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,250**	**2,000**	**20,993**
Unencumbered Cash Balance Dec 31	22,583	20,788	-
2021/2022/2023 Budget Authority Amount:	23,026	23,466	20,993

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,088	1,088	1,088
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	-	-	-
Resources Available:	**1,088**	**1,088**	**1,088**
Expenditures:			
Capital Outlay and Leases	-	-	-
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	-	-	-
Unencumbered Cash Balance Dec 31	1,088	1,088	1,088
2021/2022/2023 Budget Authority Amount:	1,088	1,088	-

Adopted Budget

Permanent Recreation, Park Equipment	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,642	28,042	32,442
Receipts:			
Transfers In	5,000	5,000	5,000
Interest on Idle Funds	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Re			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**28,642**	**33,042**	**37,442**
Expenditures:			
Capital Outlay	600	600	32,442
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**600**	**600**	**32,442**
Unencumbered Cash Balance Dec 31	28,042	32,442	5,000
2021/2022/2023 Budget Authority Amount:	29,242	32,642	32,442

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric & Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,841,293	1,776,475	1,236,174
Receipts:			
Electric Service Collections and Related Fees	2,282,646	2,290,000	2,290,000
Refunds	166	100	100
Transfer In		-	-
Licenses and Permits	1,400	-	-
Penalties	10,830	-	-
Rent	160	-	-
Water Collection	214,173	215,000	215,000
Miscellaneous	11,670	12,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,521,045**	**2,517,100**	**2,517,100**
Resources Available:	**4,362,338**	**4,293,575**	**3,753,274**
Expenditures:			
Electric Production	1,242,867	1,492,000	1,508,000
Electric Distribution	276,784	372,363	342,500
Electric Administration	287,525	367,100	403,100
Water Production	73,590	113,000	132,000
Water Distribution	73,161	104,000	121,500
Water Administration	74,936	70,000	70,000
Transfers:			
General Fund	240,000	240,000	240,000
Electric Reserve	250,000	250,000	283,800
Bond and Interest Fund	52,000	33,938	-
Golf Fund	15,000	15,000	15,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,585,863**	**3,057,401**	**3,115,900**
Unencumbered Cash Balance Dec 31	1,776,475	1,236,174	637,374
2021/2022/2023 Budget Authority Amount:	2,958,600	3,093,401	3,115,900

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2023

Adopted Budget **Electric & Water - Detail Expenditure**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Electric Production			
Salaries	102,665	120,000	120,000
Contractual	6,419	10,000	10,000
Commodities	30,975	30,000	30,000
Capital Outlay	26,955	84,000	100,000
Fuel and Electricity	1,050,311	1,220,000	1,220,000
Auto Insurance	25,542	28,000	28,000
Total	**1,242,867**	**1,492,000**	**1,508,000**
Electric Distribution			
Salaries	107,021	170,000	180,000
Contractual	31,697	13,000	13,000
Commodities	70,141	65,000	65,000
Capital Outlay	66,809	111,500	70,000
House Demo		5,863	6,000
Auto/Fuel	1,116	7,000	8,500
Total	**276,784**	**372,363**	**342,500**
Electric Administration			
Salaries	55,111	60,000	60,000
Contractual	19,868	20,000	20,000
Commodities	10,978	11,000	11,000
Insurance	22,893	25,000	25,000
Payroll Tax	18,522	30,000	30,000
Retirement	23,590	37,300	37,300
Health Insurance	58,114	60,000	96,000
Service Trust	-	7,000	7,000
Economic Development	8,041	15,800	15,800
Refunds	5,007	11,500	11,500
Sales Tax	65,273	85,000	85,000
Use Tax	-	2,500	2,500
Miscellaneous	128	2,000	2,000
Total	**287,525**	**367,100**	**403,100**
Water Production			
Salaries	34,726	37,000	38,000
Contractual	9,783	10,000	15,000
Commodities	16,360	16,000	23,000
Capital Outlay	12,721	49,000	55,000
Auto	-	1,000	1,000
Total	**73,590**	**113,000**	**132,000**
Water Distribution			
Salaries	32,521	30,000	37,000
Contractual	14,674	15,000	20,000
Commodities	10,157	10,000	15,000
Capital Outlay	11,080	40,000	40,000
Auto/Fuel	4,729	9,000	9,500
Total	**73,161**	**104,000**	**121,500**
Water Administration			
Contractual	7,330	8,000	8,000
Commodities	2,976	-	-
Office Supplies	-	4,300	4,300
Insurance	6,541	10,000	10,000
Payroll Tax	4,341	5,000	5,000
Retirement	6,330	8,700	8,700
Health Insurance	27,362	30,000	30,000
Water Protection Fee	2,556	4,000	4,000
Contingency Reserve	17,500	-	-
Total	**74,936**	**70,000**	**70,000**
Page Total	**2,028,863**	**2,518,463**	**2,577,100**

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

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	211,868	196,507	143,677
Receipts:			
Customer Sales	97,382	98,000	98,000
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**97,382**	**98,000**	**98,000**
Resources Available:	**309,250**	**294,507**	**241,677**
Expenditures:			
Personal Services	33,698	50,000	50,000
Contractual	3,209	8,000	8,000
Commodities	9,610	1,000	1,000
Capital Outlay	13,715	25,000	-
KDHE Water Pollution Loan	18,630	18,630	18,630
Repairs and Maintenance	-	-	15,000
Operating Expenses	-	7,500	7,500
Insurance	6,541	10,000	10,000
Auto	1,500	8,000	8,000
Payroll Taxes	2,057	3,000	3,000
Health Insurance	20,639	16,000	25,000
Retirement	3,144	3,700	3,700
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**112,743**	**150,830**	**149,830**
Unencumbered Cash Balance Dec 31	196,507	143,677	91,847
2021/2022/2023 Budget Authority Amount	135,000	150,830	149,830

Adopted Budget **Golf**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	36,436	51,298	64,398
Receipts:			
Fees and Collections	35,996	36,000	40,000
Rent	9,324	9,600	9,600
Donations	191	-	-
Transfers In	15,000	15,000	15,000
Grant	10,000	-	-
Miscellaneous	459	-	-
Does miscellaneous exceed 10% Total Re			
Total Receipts	**70,970**	**60,600**	**64,600**
Resources Available:	**107,406**	**111,898**	**128,998**
Expenditures:			
Salaries	10,301	8,000	9,750
Contractual	2,775	6,000	6,000
Commodities	18,621	15,000	27,000
Grant Expense	10,000	-	-
Capital Outlay	14,411	15,000	5,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	3,500	-
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**56,108**	**47,500**	**47,750**
Unencumbered Cash Balance Dec 31	51,298	64,398	81,248
2021/2022/2023 Budget Authority Amount	57,181	47,500	47,750

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,773	11,518	-
Receipts:			
Rent	7,196	8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**7,196**	**8,000**	**8,000**
Resources Available:	**30,969**	**19,518**	**8,000**
Expenditures:			
Salaries	2,110	4,000	4,000
Contractual	12,331	12,000	-
Commodities	5,010	3,518	4,000
Cash Forward (2023 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**19,451**	**19,518**	**8,000**
Unencumbered Cash Balance Dec 31	11,518	-	-
2021/2022/2023 Budget Authority Amount:	29,568	20,205	8,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Econ Dev Revolving Loan		**Perm Trust - Park Fund**		**Perm Trust - Cemetery**		**Pool Project**		**Emergency Services Building**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	502,384	Cash Balance Jan 1	2,396	Cash Balance Jan 1	24,512	Cash Balance Jan 1	(122,331)	Cash Balance Jan 1	4,770	411,731
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Repayments	141,894			Cemetery Lots and Permit	800	Community Foundation	254,675	Rents	12,000	
Interest Income	1,992					Federal Aid - CDBG Grant	245,438			
Total Receipts	143,886	Total Receipts	-	Total Receipts	800	Total Receipts	500,113	Total Receipts	12,000	656,799
Resources Available:	646,270	Resources Available:	2,396	Resources Available:	25,312	Resources Available:	377,782	Resources Available:	16,770	1,068,530
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans	95,000					Pool Project	377,682	Commodities	956	
Total Expenditures	95,000	Total Expenditures	-	Total Expenditures	-	Total Expenditures	377,682	Total Expenditures	956	473,638
Cash Balance Dec 31	551,270	Cash Balance Dec 31	2,396	Cash Balance Dec 31	25,312	Cash Balance Dec 31	100	Cash Balance Dec 31	15,814	**594,892** **
										594,892 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Utility Reserve		**American Rescue Plan Act Fund**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	1,146,220	Cash Balance Dec 31	-	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		1,146,220
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	250,000	Federal Aid - ARPA Funds	97,059							
Total Receipts	250,000	Total Receipts	97,059	Total Receipts	-	Total Receipts	-	Total Receipts	-	347,059
Resources Available:	1,396,220	Resources Available:	97,059	Resources Available:	-	Resources Available:	-	Resources Available:	-	1,493,279
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	-
Cash Balance Dec 31	1,396,220	Cash Balance Dec 31	97,059	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	-	**1,493,279** **
										1,493,279 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Osbone, Kansas
will meet on September 7, 2022 at 6:00 p.m. at City Clerk's 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,047,994	69.544	1,219,880	79.871	1,262,612	582,211	80.025
Debt Service	167,748	14.769	51,125				
Library	75,463	9.914	82,350	9.705	85,500	70,553	9.698
Special Highway	35,448		39,029		105,000		
Special Parks	1,250		2,000		20,993		
Equipment							
Permanent Recreation, Park Equipm	600		600		32,442		
Electric & Water	2,585,863		3,057,401		3,115,900		
Sewer	112,743		150,830		149,830		
Golf	56,108		47,500		47,750		
Airport	19,451		19,518		8,000		
Non-Budgeted Funds-A	473,638						
Non-Budgeted Funds-B							
Totals for City	**4,576,306**	**94.227**	**4,670,233**	**89.576**	**4,828,027**	**652,764**	**89.723**
					City Revenue Neutral Rate (excluding Recreation Commission)		***83.019***
Recreation	131,203		31,850	2.358	102,500	17,971	2.470
Totals Includes Recreation	**4,707,509**	**94.227**	**4,702,083**	**91.934**	**4,930,527**	**670,735**	**92.193**
Less: Transfers	562,000		543,938		543,800		
Net Expenditure	4,014,306		4,126,295		4,284,227		
Total Tax Levied	597,386		619,892		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,340,011		6,698,730		7,275,363		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	369,000	212,000	50,000
Revenue Bonds	0	0	0
Other	176,567	162,558	148,173
Lease Purchase Principal	0	0	0
Total	545,567	374,558	198,173

*Tax rates are expressed in mills

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

Hanna Eilert
Official Title: City Clerk

City of Osbone, Kansas 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	580,608	79.805	1,603
Debt Service	0		0
Library	70,359	9.671	194
Recreation	17,922	2.463	49
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	668,889	91.939	1,846

2022 July 1 Valuation: 7,275,363

Valuation Factor: 7,275.363

Neighborhood Revitalization Subj to Rebate: 20,089

Neighborhood Revitalization factor: 20.089

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the City of Osborne To Levy a Property Tax Exceeding the Revenue Neutral Hearing to Exceed Revenue Neutral Rate held on 9-7-2022

Resolution No. 5-2022

Governing Body Member	Yes	No	No Vote
Council Member Keri Ann Thornton	X		
Council Member Ron Kaser	X		
Council Member Melroy McKelvey	X		
Council Member Bob Hindman	X		
Council Member Barry Curry	X		
Council Member Nate Brown	X		
TOTAL			

Certified:

Hanna L. Gilert

Resolution No. 5-2022

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

WHEREAS, the Revenue Neutral Rate for the City of Osborne was calculated as 83.019 mills by the Osborne County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

The City of Osborne shall levy a property tax rate exceeding the Revenue Neutral Rate of 83.019 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 7th day of September, 2022 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

MICHELLE A MATHEWS	200001780	BEG 660' S OF NWCOR SW4 TH E753' S237.5' W753' N237.5' TO POB 17-10-15	13.06
MICHELLE A MATHEWS	200001920	BEG 180' W & 80' S-NEC NE TH S166' W199 N150' E80' N80' SE 80' S50' E30' TO POB 18-10-15	18.20
MICHELLE A MATHEWS	200001930	BEG 300' W NECOR NE4 TH S80' W52' NW92' E59.5' TO POB 18-10-15	0.47
RODNEY MOSS	210001301	TRACT IN NW TH W374' TO POB; TH N555' S328' E544' N303' TO POB 13-7-12	573.24
EDITH L HARVEY TESTAMENTARY TRUST	210004510	82.4 AC TRACT 2-7-13	120.84
WILLIAM F & REBECCA L SMOLDT	210004540	NE 11-7-13	988.57
RANDALL L HENKE	210004560	N OF CANAL W2 11-7-13	1,329.44
GERALD D GRASCH DECLARATION OF TRUST & CAROLYN M G	230001380	W2 NE 18-9-15	1,451.66
REX JOHNSTON & REX A JOHNSTON	240001620	S2S2 LESS 33-7-14	1,628.34
LOOMIS FAMILY REVOCABLE TRUST	240003300	S2SE & E 10A OF SE OF SW 10-7-15	1,661.40
HARVEY WASHBURN	240003765	BEG 370'E & 35'S NWC-NW4 TH E220' S198' W220' N198' TO POB 12-7-15	113.38
LOOMIS FAMILY REVOCABLE TRUST	240004050	TR BEG 40' W 30' S-NEC-NE4 TH S178.7' W168.7' N178.7' E168.7' TO POB 15-7-15	10.78
RANDALL & RANDALL L HENKE & LYNNE HENKE	250002160	NW & NWSW 33-7-13	459.78
MARY JEANNE SVEDJAN	250002680	NW4 & W2NE4 & BEG NWCOR SW4 TH E2227' S552' SW2276' N920' TO POB LESS R/W 11-7-14	3,760.34
JOEL SALGUERO & NAIARA BONTEMPO	280002240	E2-NW4 LESS R/W 31-9-12	206.62
TOTAL			128,896.90
			(8-C39-25)

(First published Thursday, August 11, 2022 in the Osborne County Farmer)

In the District Court of Osborne County, Kansas

In the Matter of the Estate of James J. Rogers, Jr., Deceased.

NO. 2022-PR-19

NOTICE OF HEARING ON PETITION FOR APPOINTMENT OF ADMINISTRATOR AND NOTICE TO CREDITORS

The State of Kansas to All Persons Concerned:

You are hereby notified that on August 5, 2022, a petition was filed in the District Court of Osborne County, Kansas, pursuant to Chapter 59 of the Kansas Statutes Annotated, by Thomas J. Rogers, heir at law of said decedent, praying for the administration of the estate of said decedent pursuant to the Kansas Simplified Estates Act and appointment of Thomas J. Rogers as Administrator thereof.

You are hereby required to file your written defenses thereto on or before the 6th day of September, 2022, at 10:00 a.m. of said day, in said Court, in the city of Osborne, Osborne County, Kansas, at which time and place said cause will be heard. Should you fail therein, judgment and decree will be entered in due course upon said petition.

All creditors are notified to exhibit their demands against said estate within four (4) months from the date of the first publication of this notice as provided by law, and if their demands are not thus exhibited, they shall be forever barred.

Thomas J. Rogers
Petitioner
Paul S. Gregory #12408
GREGORY & GREGORY
124 W. Main St.
Osborne, Kansas 67473
785-346-5445
Attorney for Petitioner
(8-C39-25)

(Published Thursday, August 11, 2022 in the Osborne County Farmer)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Osborne, Kansas
will meet on September 7, 2022 at 6:00 p.m. at City Clerk's 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 Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,047,994	69.544	1,219,880	79.871	1,262,812	582,211	80.025
Debt Service	167,748	14.769	51,125				
Library	75,463	9.914	82,350	9.705	85,500	70,553	9.698
Special Highway	35,448		39,029		105,000		
Special Parks	1,250		2,000		20,993		
Equipment							
Permanent Recreation, Park Equipm	600		600		32,442		
Electric & Water	2,585,863		3,057,401		3,115,900		
Sewer	112,743		150,830		149,830		
Golf	56,108		47,500		47,750		
Airport	19,451		19,518		8,000		
Non-Budgeted Funds-A	473,638						
Non-Budgeted Funds-B							
Totals for City	**4,576,306**	**94.227**	**4,670,233**	**89.576**	**4,828,027**	**652,764**	**89.723**
					City Revenue Neutral Rate (excluding Recreation Commission)		***83.019***
Recreation	131,203		31,850	2.358	102,500	17,971	2.470
Totals Includes Recreation	**4,707,509**	**94.227**	**4,702,083**	**91.934**	**4,930,527**	**670,735**	**92.193**
Less: Transfers	562,000		543,938		543,800		
Net Expenditure	4,014,306		4,126,295		4,284,227		
Total Tax Levied	597,386		619,892		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,340,011		6,698,730		7,275,363		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	369,000		212,000		50,000		
Revenue Bonds	0		0		0		
Other	176,567		162,558		148,173		
Lease Purchase Principal	0		0		0		
Total	545,567		374,558		198,173		

*Tax rates are expressed in mills

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

Hanna Eilert
Official Title: City Clerk

WILLIAM A & SHEILA WAUGH	040281820	BLK 9, E86' OF LOT [illegible] & TRUMANS SECOND [illegible]	
KEVIN J STANDLEY	040300040	BLK 1, N100' OF LOT 1 & 2, NIQUETTE & TRUMANS	610.60
RUTH E GREIG	040300340	BLK 2, W26' OF LOT 5 & LOTS 6 & 7, NIQUETTE	
[illegible]			

Lease Pur. Prin.: 0 | 0 | 0