CERTIFICATE

To the Clerk of Labette County, State of Kansas
We, the undersigned, officers of
City of Oswego
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 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	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		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	1,555,673	337,203	42.013
Debt Service	10-113	8			
Library	12-1220	8	26,672	23,988	2.989
Industrial	19-4102	9	24,114		
Airport	12-1118	9	74,713	6,820	.850
Employee Benefits	79-2934	10	244,896	202,298	25.205
Special Highway		11	135,671		
City Sales Tax- Streets		11	751,118		
City Sales Tax- Parks		12	208,620		
City Sales Tax- 1/2 Cent		12	451,877		
Special Parks & Recreation		13	6,527		
Golf Course		13	220,078		
Electric		14	2,290		
Water		15	1,910,762		
Sewer		16	473,947		
Refuse		17	348,554		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	6,435,511	570,310	71.057
Budget Hearing Notice			Labette 8,023,641 Cherokee 2,433		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			8026,074
RNR Hearing Notice		21			Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		22			

Revenue Neutral Rate: 71.087

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

Attest: September 14 2023
County Clerk

SEAL OF LABETTE CO KANSAS

Governing Body

City of Oswego

2024

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	361,072	49,497	274	424	667	463
Debt Service						
Library	23,806	3,263	18	28	44	31
Industrial						
Airport	6,767	928	5	8	13	9
Employee Benefits	178,648	24,489	135	210	330	230
TOTAL	570,293	78,177	432	670	1,054	733

County Treas Motor Vehicle Estimate 78,177
County Treas Recreational Vehicle Estimate 432
County Treas 16/20M Vehicle Estimate 670
County Treas Commercial Vehicle Tax Estimate 1,054
County Treas Watercraft Tax Estimate 733

Motor Vehicle Factor 0.13708
Recreational Vehicle Factor 0.00076
16/20M Vehicle Factor 0.00117
Commercial Vehicle Factor 0.00185
Watercraft Factor 0.00129

City of Oswego 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
General	Capital Improvements	49,249	24,888	31,500	K.S.A. 12-1, 118
General	Municipal Equipment	42,298	46,567	54,367	K.S.A. 12-1, 117
General	Oswego Golf Course	14,876	14,876	14,876	K.S.A. 79-2934
City Sales Tax - Park	Capital Improvements	21,995	0	0	K.S.A. 12-1, 118
City Sales Tax - 1/2 Cen	Municipal Equipment	21,290	0	0	K.S.A. 12-1, 117
Special Highway	Municipal Equipment	3,750	1,750	2,800	K.S.A. 12-1, 117
Airport	Capital Improvements	6,000	6,000	7,000	K.S.A. 12-1, 118
Water Utility	General	110,000	110,000	139,000	K.S.A. 12-825d
Water Utility	Municipal Equipment	13,305	7,250	7,250	K.S.A. 12-1, 117
Water Utility	Capital Improvements	5,000	5,000	7,000	K.S.A. 12-1, 118
Sewer Utility	General	32,000	0	0	K.S.A. 12-825d
Sewer Utility	Municipal Equipment	6,250	7,000	10,800	K.S.A. 12-1, 117
Sewer Utility	Capital Improvements	5,000	5,000	7,000	K.S.A. 12-1, 118
Refuse Utility	General	29,000	29,000	0	K.S.A. 12-825d
Refuse Utility	Municipal Equipment	15,000	10,000	13,000	K.S.A. 12-1, 117
Refuse Utility	Capital Improvements	5,000	5,000	7,000	K.S.A. 12-1, 118
Oswego Golf Course	Capital Improvements	7,823	0	0	K.S.A. 12-1, 118
	Totals	387,836	272,331	301,593	
	Adjustments*				
	Adjusted Totals	387,836	272,331	301,593	

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

City of Oswego

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 Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
General Obligation:											
Series 2012 A- Sewer	3/1/2012	12/1/2038	2 - 4.125	1,805,000	60,000	6/1 & 12/1	12/1	1,650	60,000	0	0
Series 2012 B- Water	3/1/2012	1/1/2038	2 - 4.125	1,555,000	50,000	6/1 & 12/1	12/1	1,375	50,000	0	0
Series 2021 A - Sewer	9/1/2021	9/1/2041	2-3	2,995,000	2,855,000	6/1 & 12/1	12/1	68,300	150,000	63,800	160,000
Series 2021 B - Water	9/1/2021	9/1/2038	.5-2.7	2,300,000	2,290,000	6/1 & 12/1	12/1	48,937	20,000	48,817	135,000
Total G.O. Bonds					**5,255,000**			**120,262**	**280,000**	**112,617**	**295,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,255,000**			**120,262**	**280,000**	**112,617**	**295,000**

City of Oswego

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
2010 Pierce Saber Pumper Truck	2/12/2021	60	2.12	100,000	80,830	21,290	21,290
Totals					**80,830**	**21,290**	**21,290**

*****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 Oswego
Labette 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	$23,092	$23,988
Delinquent Tax	$714	$699
Motor Vehicle Tax	$3,566	$3,263
Recreational Vehicle Tax	$27	$18
16/20M Vehicle Tax	$34	$28
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$27,433	$27,996
Difference in Total Taxes:	$563	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#REF!	#REF!
Did Assessed Valuation Decrease?	#REF!	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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

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

City of Oswego 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	506,864	577,855	517,323
Receipts:			
Ad Valorem Tax	355,569	350,240	xxxxxxxxxxxxxxx
Delinquent Tax	19,845	10,832	9,821
Motor Vehicle Tax	51,797	59,715	49,497
Recreational Vehicle Tax	362	460	274
16/20M Vehicle Tax	489	577	424
Commercial Vehicle Tax	513	1,129	667
Watercraft Tax	0	449	463
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	230,782	231,210	231,210
Franchise Tax	145,463	151,396	151,396
Fuel Tax Credit	2,124	2,111	2,111
Special Assessments	2,010	645	645
Intergovenmental			
Local Alcohol Tax	200	204	197
Charges for Services			
Licenses and Fees	2,276	2,035	2,035
Building Permits	380	315	315
Rural Fire Contracts	28,390	28,895	28,895
Camping Fees	8,895	8,410	8,410
Swimming Pool	13,420	16,746	16,746
Motor Vehicle Inspections	2,556	2,502	2,502
Fines, Forfeitures & Penalties			
Fines	47,744	44,696	44,696
Use of Money & Property			
Rental Income	14,658	14,588	14,588
Other Receipts			
Donations	7,240	2,839	1,500
Reimbursed Expense	14,069	29,627	2,000
Operating Transfers From:			
Water Utility	110,000	110,000	139,000
Sewer Utility	32,000	0	0
Refuse Utility	29,000	29,000	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	1,057	12,910	12,910
Neighborhood Revitalization Rebate	-5,359	-8,986	-9,834
Miscellaneous	2,595	483	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,118,074**	**1,103,028**	**710,968**
Resources Available:	**1,624,938**	**1,680,883**	**1,228,291**

City of Oswego

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,624,938	1,680,883	1,228,291
Expenditures:			
General Government	237,445	300,700	583,153
Police	316,976	330,065	367,257
Fire	49,050	67,438	72,060
Streets	151,383	152,722	170,389
Parks	38,131	57,645	75,173
Community Center	37,730	43,839	46,006
Swimming Pool	57,320	67,034	69,802
Senior Citizens	9,355	10,776	12,108
Municipal Court	32,949	37,088	46,982
Library	7,829	7,829	8,000
Noxious Weed	2,093	2,093	4,000
Sub-Total detail page	940,260	1,077,229	1,454,930
Operating Transfers to:			
Municipal Equipment - General Administr	5,300	5,300	5,300
Municipal Equipment - Police	20,067	20,067	21,067
Municipal Equipment - Fire	4,581	6,000	7,000
Municipal Equipment - Public Works	3,000	3,000	8,000
Municipal Equipment - Park	7,750	10,200	11,000
Municipal Equipment - Community Cente	2,000	2,000	2,000
Golf Course Fund	14,876	14,876	14,876
Capital Improvements - General Administ	3,000	3,000	4,500
Capital Improvements - Fire	3,000	1,000	1,000
Capital Improvements - Public Works	9,102	5,000	7,000
Capital Improvements - Park	4,892	3,000	3,000
Capital Improvements - Community Cente	3,000	3,500	6,000
Capital Improvements - Pool	6,388	6,388	7,000
Capital Improvements - Senior Citizens	3,000	3,000	3,000
Capital Improvements - Debt Service	16,867	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,047,083**	**1,163,560**	**1,555,673**
Unencumbered Cash Balance Dec 31	577,855	517,323	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,527,089	1,592,931	1,555,673
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,555,673
		Tax Required	327,382
	Delinquent Comp Rate:	3.0%	9,821
		Amount of 2023 Ad Valorem Tax	337,203

City of Oswego 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal Services	131,201	165,554	173,832
Contractual Services	99,615	129,789	115,630
Commodities	6,629	5,357	15,600
Capital Outlay	0	0	278,091
Total	**237,445**	**300,700**	**583,153**
Police			
Personal Services	260,837	264,590	287,011
Contractual Services	33,639	42,600	47,146
Commodities	22,500	22,875	33,100
Capital Outlay	0	0	0
Total	**316,976**	**330,065**	**367,257**
Fire			
Personal Services	14,925	20,000	21,000
Contractual Services	26,969	40,962	43,060
Commodities	7,157	6,476	8,000
Capital Outlay	0	0	0
Total	**49,050**	**67,438**	**72,060**
Streets			
Personal Services	71,939	66,595	69,924
Contractual Services	72,355	79,760	90,065
Commodities	7,089	6,367	10,400
Capital Outlay	0	0	0
Total	**151,383**	**152,722**	**170,389**
Parks			
Personal Services	166	13,925	14,621
Contractual Services	27,036	33,156	42,052
Commodities	10,929	10,564	18,500
Capital Outlay	0	0	0
Total	**38,131**	**57,645**	**75,173**
Community Center			
Personal Services	2,062	2,268	2,381
Contractual Services	34,444	40,552	41,925
Commodities	1,224	1,019	1,700
Capital Outlay	0	0	0
Total	**37,730**	**43,839**	**46,006**
Swimming Pool			
Personal Services	38,695	41,013	43,063
Contractual Services	6,938	11,332	11,859
Commodities	11,688	14,689	14,880
Capital Outlay	0	0	0
Total	**57,320**	**67,034**	**69,802**
Senior Citizens			
Contractual Services	9,355	10,776	12,108
Total	**9,355**	**10,776**	**12,108**
Municipal Court			
Personal Services	20,398	25,888	27,182
Contractual Services	12,470	11,148	19,150
Commodities	81	52	650
Capital Outlay	0	0	0
Total	**32,949**	**37,088**	**46,982**
Library			
Contractual Services	7,829	7,829	8,000
Total	**7,829**	**7,829**	**8,000**
Noxious Weed			
Commodities	2,093	2,093	4,000
Total	**2,093**	**2,093**	**4,000**
Page Total	**940,260**	**1,077,229**	**1,454,930**

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

City of Oswego 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	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	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	773	778	0
Receipts:			
Ad Valorem Tax	21,235	23,092	xxxxxxxxxxxxxxxx
Delinquent Tax	1,259	714	699
Motor Vehicle Tax	3,255	3,566	3,263
Recreational Vehicle Tax	23	27	18
16/20M Vehicle Tax	32	34	28
Commercial Vehicle Tax	32	67	44
Watercraft Tax	0	27	31
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(320)	-592	-700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,516**	**26,935**	**3,383**
Resources Available:	**26,289**	**27,713**	**3,383**
Expenditures:			
Culture and Recreation			
Appropriation to Library Board	25,511	27,713	26,672
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,511**	**27,713**	**26,672**
Unencumbered Cash Balance Dec 31	778	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	25,511	27,924	26,672
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,672
		Tax Required	23,289
	Delinquent Comp Rate:	3.0%	699
		Amount of 2023 Ad Valorem Tax	23,988

City of Oswego 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,203	22,803	23,459
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Rental Income	500	500	500
Interest on Idle Funds	100	156	156
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**600**	**656**	**656**
Resources Available:	22,803	23,459	24,115
Expenditures:			
General Government			
Contractual Services		0	24,114
Commodities		0	
Capital Outlay		0	
Cash Forward (2024 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**24,114**
Unencumbered Cash Balance Dec 31	22,803	23,459	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	22,196	23,203	24,114
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,114
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Airport**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,435	43,494	48,886
Receipts:			
Ad Valorem Tax	6,037	6,564	xxxxxxxxxxxxxxxx
Delinquent Tax	525	203	199
Motor Vehicle Tax	929	1,014	928
Recreational Vehicle Tax	7	8	5
16/20M Vehicle Tax	10	10	8
Commercial Vehicle Tax	9	19	13
Watercraft Tax	0	8	9
Sales Tax	13,050	13,134	13,134
Use of Money & Property			
Rental Income	1,681	550	550
Other Receipts			
Fuel Sales	13,150	4,295	4,295
Interest on Idle Funds	44	264	264
Neighborhood Revitalization Rebate	-91	-168	-199
Miscellaneous	129	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,479**	**25,901**	**19,206**
Resources Available:	**59,914**	**69,395**	**68,092**
Expenditures:			
General Government			
Contractual	9,193	13,796	13,225
Commodities	1,227	713	54,488
Operating Transfers to:			
Municipal Equipment Reserve	0		
Capital Improvements Fund	6,000	6,000	7,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,421**	**20,509**	**74,713**
Unencumbered Cash Balance Dec 31	43,494	48,886	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	50,368	51,631	74,713
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,713
		Tax Required	6,621
	Delinquent Comp Rate:	3.0%	199
		Amount of 2023 Ad Valorem Tax	6,820

City of Oswego 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	49,175	41,082	19,419
Receipts:			
Ad Valorem Tax	159,351	173,289	xxxxxxxxxxxxxxxx
Delinquent Tax	9,342	5,359	5,892
Motor Vehicle Tax	24,456	26,762	24,489
Recreational Vehicle Tax	174	206	135
16/20M Vehicle Tax	251	259	210
Commercial Vehicle Tax	242	506	330
Watercraft Tax	0	202	230
Interest on Idle Funds	147	3,685	3,685
Neighborhood Revitalization Rebate	(2,402)	(4,446)	-5,900
Miscellaneous	12,301	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**203,862**	**205,822**	**29,071**
Resources Available:	**253,036**	**246,904**	**48,490**
Expenditures:			
Employee Benefits			
Personal Services	211,955	227,485	244,896
Contractual Services	0	0	
Cash Forward (2024 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**211,955**	**227,485**	**244,896**
Unencumbered Cash Balance Dec 31	41,082	19,419	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	225,644	227,849	244,896
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	244,896
		Tax Required	196,406
	Delinquent Comp Rate:	3.0%	5,892
		Amount of 2023 Ad Valorem Tax	202,298

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2023 Ad Valorem Tax	0

City of Oswego 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	44,112	56,881	88,829
Receipts:			
State of Kansas Gas Tax	45,184	45,800	45,460
County Transfers Gas	0	0	0
Interest on Idle Funds	392	1,382	1,382
Miscellaneous	12,389	5,554	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,965**	**52,736**	**46,842**
Resources Available:	**102,077**	**109,617**	**135,671**
Expenditures:			
General Government			
Personal Services	3,900	3,900	4,095
Contractual Services	7,059	7,036	10,082
Commodities	30,487	8,102	41,600
Capital Outlay	0	0	77,094
Operating Transfer to:			
Municipal Equipment Fund	3,750	1,750	2,800
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,196**	**20,788**	**135,671**
Unencumbered Cash Balance Dec 31	56,881	88,829	0
2022/2023/2024 Budget Authority Amoun	98,902	92,209	135,671

Adopted Budget

City Sales Tax- Streets	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	530,599	400,958	576,038
Receipts:			
Intergovernmental			
Sales Tax	161,122	166,339	166,339
Interest on Idle Funds	1,415	8,741	8,741
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**162,537**	**175,080**	**175,080**
Resources Available:	**693,136**	**576,038**	**751,118**
Expenditures:			
General Government			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	292,178	0	751,118
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**292,178**	**0**	**751,118**
Unencumbered Cash Balance Dec 31	400,958	576,038	0
2022/2023/2024 Budget Authority Amoun	670,511	829,039	751,118

City of Oswego 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax- Parks**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	69,870	99,799	152,865
Receipts:			
Intergovernmental			
Sales Tax	53,707	55,446	55,446
Interest on Idle Funds	102	309	309
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,809**	**55,755**	**55,755**
Resources Available:	**123,679**	**155,554**	**208,620**
Expenditures:			
General Government			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	1,886	2,689	208,620
Debt Service			
Principal	0	0	0
Interest	0	0	0
Postage & Commission	0	0	0
Operating Tranfers to			
Capital Improvement Fund	21,995	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,881**	**2,689**	**208,620**
Unencumbered Cash Balance Dec 31	99,799	152,865	0
2022/2023/2024 Budget Authority Amount	134,338	151,826	208,620

Adopted Budget

City Sales Tax- 1/2 Cent	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	151,528	237,878	340,442
Receipts:			
Intergovernmental			
Sales Tax	107,414	110,893	110,893
Interest on Idle Funds	226	542	542
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**107,640**	**111,435**	**111,435**
Resources Available:	**259,168**	**349,313**	**451,877**
Expenditures:			
General Government			
Commodities	0	0	0
Capital Outlay	0	8,871	451,877
Operating Transfers to:			
Municipal Equipment Fund	21,290	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,290**	**8,871**	**451,877**
Unencumbered Cash Balance Dec 31	237,878	340,442	0
2022/2023/2024 Budget Authority Amount	264,002	351,327	451,877

City of Oswego 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,926	6,126	6,330
Receipts:			
Intergovernmental			
Local Alcoholic Liquor Tax	201	204	197
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**201**	**204**	**197**
Resources Available:	**6,126**	**6,330**	**6,527**
Expenditures:			
General Government			
Capital Outlay	0	0	6,527
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,527**
Unencumbered Cash Balance Dec 31	6,126	6,330	0
2022/2023/2024 Budget Authority Amoun	6,072	6,285	6,527

Adopted Budget

Golf Course	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,198	67,281	89,041
Receipts:			
Taxes and Shared Receipts			
Fuel Tax Credit	333	98	98
Charges for Services			
Membership Fees	32,483	31,105	31,105
Green Fees	32,946	31,886	31,886
Golf Cart Fees	19,296	21,543	21,543
Tournament Proceeds	9,481	10,801	10,801
Concessions	18,982	20,191	20,191
Use of Money and Property			
Sale of Assets	10	160	160
Donations	0	9,622	377
Operating Transfers From			
General Fund	14,876	14,876	14,876
Interest on Idle Funds	48	377	0
Miscellaneous	477	73	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**128,931**	**140,732**	**131,037**
Resources Available:	**184,129**	**208,013**	**220,078**
Expenditures:			
General Government			
Contractual Services	97,502	108,201	106,984
Commodities	8,881	10,771	10,440
Capital Outlay	2,642	0	102,654
Debt Service			
Principal	0	0	0
Interest	0	0	0
Operating Transfers To:			
Municipal Equipment Fund	0	0	0
Capital Improvement Fund	7,823	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**116,848**	**118,972**	**220,078**
Unencumbered Cash Balance Dec 31	67,281	89,041	0
2022/2023/2024 Budget Authority Amoun	143,061	199,844	220,078

City of Oswego

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,290	2,290	2,290
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,290**	**2,290**	**2,290**
Expenditures:			
Operating Expenditures			
Contractual Services	0	0	2,290
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,290**
Unencumbered Cash Balance Dec 31	2,290	2,290	0
2022/2023/2024 Budget Authority Amount	2,290	2,290	2,290

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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

City of Oswego 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	873,497	1,010,507	1,043,490
Receipts:			
Charges for Services			
Water Sales	774,583	799,765	823,758
Bulk Water Sales	3,101	2,572	2,572
Water Fees	4,922	4,876	4,876
Penalties	14,584	14,504	14,504
Use of Money and Property			
Rental Income	4,200	4,200	4,200
Other Receipts			
Reimbursed Expense	36	0	0
Operating Transfer from:			
Electric Utility Fund	0	0	0
Interest on Idle Funds	2,406	17,362	17,362
Miscellaneous	82	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**803,913**	**843,279**	**867,272**
Resources Available:	**1,677,410**	**1,853,786**	**1,910,762**
Expenditures:			
Production			
Personal Services	122,289	135,547	147,630
Contractual Services	85,038	124,148	111,677
Commodities	46,800	45,704	69,275
Distribution			
Personal Services	86,733	92,257	102,517
Contractual Services	22,823	37,314	67,112
Commodities	6,786	7,487	22,800
Capital Outlay	35,280	16,127	940,784
Debt Service			
Principal	70,000	145,000	215,000
Interest	62,849	84,462	80,717
Operating Transfers to:			
General Fund	110,000	110,000	139,000
Municipal Equipment Fund	13,305	7,250	7,250
Capital Improvements Fund	5,000	5,000	7,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**666,903**	**810,296**	**1,910,762**
Unencumbered Cash Balance Dec 31	1,010,507	1,043,490	0
2022/2023/2024 Budget Authority Amoun	1,818,755	1,776,674	1,910,762

City of Oswego

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	262,353	151,939	168,783
Receipts:			
Charges for Services			
Sewer Collections	264,915	286,431	300,753
Special Assessments	2,304	2,159	2,159
Reimbursed Expenses	1,798	0	0
Interest on Idle Funds	282	2,252	2,252
Miscellaneous	2,549	2,703	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**271,848**	**293,545**	**305,164**
Resources Available:	**534,201**	**445,484**	**473,947**
Expenditures:			
Operating Expenditures			
Personal Services	50,096	54,873	60,716
Contractual Services	31,400	28,360	89,605
Commodities	7,822	10,668	23,445
Capital Outlay	26,005	0	170,481
Debt Service			
Principal	126,667	135,000	80,000
Interest	97,022	35,800	31,900
Operating Transfers to:			
General Fund	32,000	0	0
Municipal Equipment Fund	6,250	7,000	10,800
Capital Improvements Fund	5,000	5,000	7,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**382,261**	**276,701**	**473,947**
Unencumbered Cash Balance Dec 31	151,939	168,783	0
2022/2023/2024 Budget Authority Amount	568,233	409,850	473,947

City of Oswego

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	157,542	148,667	121,975
Receipts:			
Charges for Services			
Refuse Collections	206,178	207,710	218,095
Dumpster Fees	5,372	7,044	7,044
Interest on Idle Funds	250	1,440	1,440
Miscellaneous	1,889		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**213,689**	**216,194**	**226,579**
Resources Available:	**371,231**	**364,861**	**348,554**
Expenditures:			
Operating Expenditures			
Personal Services	85,457	94,157	97,292
Contractual Services	72,336	89,160	94,996
Commodities	15,771	15,569	17,650
Capital Outlay	0	0	118,616
Operating Transfers to:			
General Fund	29,000	29,000	0
Municipal Equipment Fund	15,000	10,000	13,000
Capital Improvements Fund	5,000	5,000	7,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**222,563**	**242,886**	**348,554**
Unencumbered Cash Balance Dec 31	148,667	121,975	0
2022/2023/2024 Budget Authority Amount	346,535	368,410	348,554

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:		
Sick Leave		**Health Insurance Premi**		**Municipal Equipment**		**Capital Improvements**		**Home Grant Revolving**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	41,438	Cash Balance Jan 1	11,973	Cash Balance Jan 1	575,811	Cash Balance Jan 1	549,521	Cash Balance Jan 1	89,682	1,268,425
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money & Property				Use of Money & Property		Use of Money & Property		Use of Money & Property		
Interest Income	104			Interest Income	1,829	Interest Income	790	Interest Income	27	
				Sale of Property	5,576	Sale of Property	0			
				Other Receipts		Other Receipts				
				Donations	592	Miscellaneous	0			
				Insurance Proceeds	3,126	Operating Transfers from:				
				Miscellaneous	2,064	General	49,249			
				Operating Transfers from:		Airport	6,000			
				General	42,698	Water	5,000			
				Airport	0	Sewer	5,000			
				Special Highway	3,750	Refuse	5,000			
				Golf Course	0	City Sales Tax - Park	21,995			
				Water	13,305	Colf Course Fund	7,823			
				Capital Improvement F	0					
				Sewer	6,250					
				City Sales Tax Find 1/2	21,290					
				Refuse	15,000					
Total Receipts	104	Total Receipts	0	Total Receipts	115480.47	Total Receipts	100857.35	Total Receipts	27.43	216,469
Resources Available:	41,542	Resources Available:	11,973	Resources Available:	691,292	Resources Available:	650,378	Resources Available:	89,709	1,484,894
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				General Government		General Government				
				Contractual	12,975	Capital Outlay	53,549			
				Capital Outlay	122,366	Debt Service				
				Debt Service		Principal	47,197			
				Pumper Truck-Lease	21,290					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	156,632	Total Expenditures	100,746	Total Expenditures	0	257,378
Cash Balance Dec 31	41,542	Cash Balance Dec 31	11,973	Cash Balance Dec 31	534,660	Cash Balance Dec 31	549,632	Cash Balance Dec 31	89,709	**1,227,516**
										1,227,516

**Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Neighborhood Revitalization G		**Downtown Revitalization Gr**		**Insurance Proceeds Fun**		**ARPA Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	106,706	Cash Balance Dec 31	1,613	Cash Balance Dec 31	29,969	Cash Balance Dec 31	91,569	Cash Balance Dec 31		229,857
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Taxes and Shared Receipts				Use of Money & Property		Intergovernmental				
County Rebates	936			Insurance Proceeds	0	ARPA Grant	128,192			
Use of Money & Property						Unse of Money and Property				
Interest Income	128					Interest	580			
Total Receipts	1,065	Total Receipts	0	Total Receipts	0	Total Receipts	128771.55	Total Receipts	0	129,836
Resources Available:	107,771	Resources Available:	1,613	Resources Available:	29,969	Resources Available:	220,340	Resources Available:	0	359,693
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				General Government		General Government				
				Capital Outlay	29,969	Capital Outlay	120,647			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	29,969	Total Expenditures	120,647	Total Expenditures	0	150,616
Cash Balance Dec 31	107,771	Cash Balance Dec 31	1,613	Cash Balance Dec 31	0	Cash Balance Dec 31	99,694	Cash Balance Dec 31	0	**209,077**
										209,077

** Note: These two block figures should agree.

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 11, 2023 at 6:30 PM at Oswego City Hall 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 Oswego City Hall 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	1,047,083	50.067	1,163,560	45.347	1,555,673	337,203	42.031
Debt Service							
Library	25,511	2.990	27,713	2.990	26,672	23,988	2.990
Industrial					24,114		
Airport	16,421	0.850	20,509	0.850	74,713	6,820	0.850
Employee Benefits	211,955	22.438	227,485	22.436	244,896	202,298	25.216
Special Highway	45,196		20,788		135,671		
City Sales Tax- Streets	292,178				751,118		
City Sales Tax- Parks	23,881		2,689		208,620		
City Sales Tax- 1/2 Cent	21,290		8,871		451,877		
Special Parks & Recreation					6,527		
Golf Course	116,848		118,972		220,078		
Electric					2,290		
Water	666,903		810,296		1,910,762		
Sewer	382,261		276,701		473,947		
Refuse	222,563		242,886		348,554		
Non-Budgeted Funds-A	257,378						
Non-Budgeted Funds-B	150,616						
Totals	3,480,083	76.345	2,920,470	71.623	6,435,511	570,310	71.087
						*Revenue Neutral Rate***	*71.087*
Less: Transfers	387,836		272,331		301,593		
Net Expenditure	3,092,247		2,648,139		6,133,918		
Total Tax Levied	570,396		570,293		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,471,379		7,962,435		8,022,706		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	5,627,823	5,515,000	5,255,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	100,000	80,830
Total	5,627,823	5,615,000	5,335,830

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Oswego

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Labette County

Revenue Neutral Rate*	71.087	Proposed Tax Rate	71.087

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

City of Oswego

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	337,205	42.031	9,834
Debt Service	0		0
Library	23,988	2.990	700
Industrial	0		0
Airport	6,819	0.850	199
Employee Benefits	202,298	25.216	5,900
			0
			0
			0
			0
			0
			0
			0
TOTAL	570,310	71.087	16,633

2023 July 1 Valuation: 8,022,706

Valuation Factor: 8,022.706

Neighborhood Revitalization Subj to Rebate: 233,964

Neighborhood Revitalization factor: 233.964

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF OSWEGO, HEREBY NOTIFIES THE LABETTTE 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 71.087 mills. The date of our hearing is September 11, 2023, at 6:30 PM and will be held at Oswego City Hall address in Oswego, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 7-10, 2023

(Seal)

Jennifer L Hine
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of the City of Oswego To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 11, 2023.

Resolution No. 9-11-23

Governing Body Member	Yes	No	No Vote
John Davis	X		
Jesse Merritt	X		
Justin McKee	X		
Kenny Gott	X		
Lance Smith	X		
Brandy Scott	X		
TOTAL			

Certified:

Jennifer Kline

Resolution No. 9-11-23

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

WHEREAS, the Revenue Neutral Rate for the City of Oswego, Kansas, was calculated as 71.087 mills by the Labette County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oswego, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Oswego, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.087 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 11th day of September 2023 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Labette Avenue

620-795-2550
labetteavenue@taylornews.org

AFFIDAVIT OF PUBLICATION

Rudy Taylor
of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

LABETTE AVENUE
P.O. BOX 269
Oswego, KS 67356

weekly newspapers in the City of Oswego, Chetopa, Altamont and Edna, County of Labette, State of Kansas, and of general circulation in said county, and which has been admitted to the mail at second class matter in said county during the period of one year immediately prior to the first publication of the notice hereinafter attached, was published in the regular and entire issue of each number of said newspapers for **one (1) Thursday.**

See attached

The first publication was made on **August 17, 2023,** knowledge of the statements above set forth, and that they are true.

State of Kansas, Labette County

Subscribed and sworn to before me this **17th day of August, 2023.**

(Notary Public)

My appointment expires **September 1, 2023**
Printer's fee **$159.12**

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

PUBLIC NOTICE

(First published in the Labette Avenue, Thursday, August 17, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 11, 2023 at 6:30 PM at Oswego City Hall 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 Oswego City Hall 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	1,047,083	50.067	1,163,560	45.347	1,555,673	337,203	42.031
Debt Service							
Library	25,511	2.990	27,713	2.990	26,672	23,988	2.990
Industrial					24,114		
Airport	16,421	0.850	20,509	0.850	74,713	6,820	0.850
Employee Benefits	211,955	22.438	227,485	22.436	244,896	202,298	25.216
Special Highway	45,196		20,788		135,671		
City Sales Tax- Streets	292,178				751,118		
City Sales Tax- Parks	23,881		2,689		208,620		
City Sales Tax- 1/2 Cent	21,290		8,871		451,877		
Special Parks & Recreation					6,527		
Golf Course	116,848		118,972		220,078		
Electric					2,290		
Water	666,903		810,296		1,910,762		
Sewer	382,261		276,701		473,947		
Refuse	222,563		242,886		348,554		
Non-Budgeted Funds-A	257,378						
Non-Budgeted Funds-B	150,616						
Totals	3,480,083	76.345	2,920,470	71.623	6,435,511	570,310	71.087
						*Revenue Neutral Rate***	*71.087*
Less: Transfers	387,836		272,331		301,593		
Net Expenditure	3,092,247		2,648,139		6,133,918		
Total Tax Levied	570,396		570,293		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,471,379		7,962,435		8,022,706		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	5,627,823		5,515,000		5,255,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		100,000		80,830		
Total	5,627,823		5,615,000		5,335,830		

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF CHEROKEE, SS:

Larry Hiatt of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of the Columbus News-Report

A twice weekly newspaper published in the city of Columbus, Cherokee County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States Post Office, Columbus, Kansas. The Columbus News-Report has been continuously and uninterruptedly published two times weekly for more than fifty weeks a year and has been so published for more than one year prior to the first publication of the notice hereinafter mentioned. A copy of that notice, is hereto attached, and was published in the regular and entire edition published on August 18, 2023 issue of said Columbus News-Report.
Affiant further says that he has personal knowledge of the statements above set forth, and that they are true.

August 18, 2023

Notary Public

My Commission Expires: December 29, 2024

Printer's Fee: $ 144.00

SHERRY L. WASHBURN
Notary Public, State of Kansas
My Appointment Expires
12/29/24

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Outstanding Indebtedness, January 1.	2021	2022	2023
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	100,000	80,830
Total	5,627,823	5,615,000	5,335,830

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

CERTIFICATION OF 2023 VALUES
Cherokee County --> Labette County

I, Rebecca Brassart, County Clerk, County Clerk of Cherokee County, do hereby certify the following taxable values for the tax year 2023 to Labette.

District	Base Taxable Value
OSWEGO	
OSWEGO GENERAL	2,433
OSWEGO LIBRARY	2,433
OSWEGO AIRPORT	2,433
OSWEGO EMPLOYEE BENFIT	2,433

Witness my signature and official seal this 12th day of OCTOBER, 2023.

Rebecca Brassart

Rebecca Brassart, County Clerk (seal)

Oswego City

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	6,786,972	0	22,162
Personal Property	148,283	0	0
Oil and Gas	0	0	0
State Assessed Utilities	1,084,991	0	0
Severed Minerals	27	0	0
Total	**8,020,273**	**0**	**22,162**
New Improvements	37,421	0	
Remodel	46,000	0	

2. All Personal Property excluding Watercraft 148,283

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
Oswego Airport	0.850000
Oswego Employee Benefits	22.436000
Oswego General	45.347000
Oswego Library	2.990000
	71.623000
Revenue Neutral Rate:	**71.087000**

4. Final Assessed Valuation from November 1, 2022 Abstract 7,960,470

5. All Personal Property excluding Watercraft for 2022 140,182

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 233,964

8. 2022 Column (2021 Tax) Delq % for Oswego General Fund 3.35 %

9. 2022 Column (2021 Tax) Delq % for Special Assessments 87.79 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.



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

06/15/2023
Date

Provided by

LABETTE COUNTY
Name of County