State of Kansas
City 2024

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 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		0			
Fund	**K.S.A.**				
General	12-101a	7	1,449,940	691,377	84.396
Debt Service	10-113	8			
Library	12-1220	8	89,860	71,338	8.708
Special Highway		10	95,921		
Special Parks		10	22,993		
Electric & Water		11	3,151,300		
Sewer		12	152,345		
Golf		12	47,750		
Airport		13	14,253		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals for City		xxxxxx	**5,024,362**	**762,715**	
Recreation	12-1927	9	125,000	17,817	2.175
Totals Including Recreation		xxxxxx	**5,149,362**	**780,532**	
Budget Hearing Notice		17			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			8,192,047
RNR Hearing Notice		19			
Neighborhood Revitalization		17			Nov 1, 2023 Total Assessed

City Revenue Neutral Rate: 79.762

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: _____ 2023

County Clerk

Governing Body

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

State of Kansas
City 2024

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Fund	**K.S.A.**				
General	12-101a	7	1,449,940	691,377	
Debt Service	10-113	8			
Library	12-1220	8	89,860	71,338	
Special Highway		10	95,921		
Special Parks		10	22,993		
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Sewer		12	152,345		
Golf		12	47,750		
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CPA Summary
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City of Osbone, Kansas

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	582,211	72,317	1,981	3,214	5,246	784
Debt Service						
Library	70,553	8,763	240	390	636	95
Recreation	17,971	2,232	61	99	162	24
TOTAL	**670,735**	**83,312**	**2,282**	**3,703**	**6,044**	**903**

County Treas Motor Vehicle Estimate	83,312				
County Treas Recreational Vehicle Estimate		2,282			
County Treas 16/20M Vehicle Estimate			3,703		
County Treas Commercial Vehicle Tax Estimate				6,044	
County Treas Watercraft Tax Estimate					903

Motor Vehicle Factor	0.12421				
Recreational Vehicle Factor		0.00340			
16/20M Vehicle Factor			0.00552		
Commercial Vehicle Factor				0.00901	
Watercraft Factor					0.00135

City of Osbone, 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
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	270,000	K.S.A. 12-825d
Electric and Water Fund	Bond and Interest Fund	29,291	0	0	K.S.A. 12-825d
Electric and Water Fund	Electric Utility Reserve	250,000	250,000	220,000	K.S.A. 12-825d
Electric and Water Fund	Golf Fund	15,000	15,000	15,000	K.S.A. 12-825d
Pool Project Fund	General Fund	100	0	0	Council Approved
Electric and Water Fund	Equipment Fund	0	0	40,000	K.S.A. 12-825d
	Totals	**539,391**	**510,000**	**550,000**	
	Adjustments*				
	Adjusted Totals	**539,391**	**510,000**	**550,000**	

*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 Osbone, 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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Pollution	4/28/2009	4/28/2030	2.67	292,010	133,401	2/1 & 8/1	8/1	3,137	15,169	2,768	15,577
Total Other					**133,401**			**3,137**	**15,169**	**2,768**	**15,577**
Total Indebtedness					**133,401**			**3,137**	**15,169**	**2,768**	**15,577**

State of Kansas
City

City of Osbone, 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
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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$68,789	$71,338
Delinquent Tax	$0	$0
Motor Vehicle Tax	$10,499	$8,763
Recreational Vehicle Tax	$264	$240
16/20M Vehicle Tax	$192	$390
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$79,744	$80,731
Difference in Total Taxes:	$987	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,301,617	$8,184,031
Did Assessed Valuation Decrease?	No	
Levy Rate	9.663	8.717
Difference in Levy Rate:	(0.946)	
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 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	477,643	421,692	267,857
Receipts:			
Ad Valorem Tax	526,461	567,656	xxxxxxxxxxxxxxxxx
Delinquent Tax	16,720	0	0
Motor Vehicle Tax	71,155	86,412	72,317
Recreational Vehicle Tax	1,956	2,173	1,981
16/20M Vehicle Tax	1,810	1,577	3,214
Commercial Vehicle Tax	5,086	1,326	5,246
Watercraft Tax	528	796	784
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	70,713	52,000	52,000
Local Alcoholic Liquor	0	205	205
Licenses and Permits	9,598	4,500	4,500
Franchise Taxes	40,402	29,000	40,000
Highway Connecting Links	15,000	9,000	9,000
Fines and Bond Payments	6,150	7,500	7,500
Sale of Assets	180	0	0
Cemetery Lots and Permits	4,300	2,000	2,000
Osborne County Rock Receipts	791	500	500
Sale of Fireworks	0	100	100
Refunds	21,843	0	0
Rent Income	5,871	6,000	6,000
Swimming Pool	19,777	11,500	11,500
Grant Funds	0	0	0
Transfers In	240,100	240,000	270,000
In Lieu of Taxes (IRB)	0		
Interest on Idle Funds	12,228	25,000	25,000
Federal Aid - FEMA	12,264	0	0
State Aid - FEMA	1,022	0	0
Neighborhood Revitalization Rebate	-1,340	-1,868	(21,641)
Miscellaneous	2,357	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,084,972**	**1,045,877**	**490,706**
Resources Available:	**1,562,615**	**1,467,569**	**758,563**
Expenditures:			
General Government	130,931	147,000	155,500
Police Department	231,503	291,662	324,110
Fire Deparment	6,087	17,150	17,350
Street Department	271,992	152,500	299,000
Ball Field	11,749	36,600	45,880
Park Department	76,853	52,850	75,000
Cemetery	5,069	5,850	6,500
Swimming Pool	45,895	78,500	78,500
Tort Liability	4,247	7,000	7,000
Economic Development	29,790	41,600	41,600
Golf	45,983	52,000	55,000
City Office Building	11,124	14,000	17,500
Ambulance	27,000	27,000	27,000
Employee Benefits	242,700	276,000	300,000
Sub-Total detail page	1,140,923	1,199,712	1,449,940
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,140,923**	**1,199,712**	**1,449,940**
Unencumbered Cash Balance Dec 31	421,692	267,857	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,287,580	1,262,612	1,449,940
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,449,940
		Tax Required	691,377
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	691,377

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 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			
Salaries	54,234	80,000	80,000
Contractual	64,158	61,000	65,000
Commodities	4,895	5,000	8,000
Miscellaneous	2,303	1,000	2,500
FEMA Disbursements	5,341	0	0
Total	**130,931**	**147,000**	**155,500**
Police Department			
Salaries	160,593	167,412	183,060
Contractual	7,940	9,000	25,800
Commodities	30,999	16,000	16,000
Capital Outlay	30,204	35,000	35,000
Fuel/Miscellaneous	1,767	25,250	25,250
Attorney Fees/Inmate Expenses	0	37,500	37,500
Animal Control	0	1,500	1,500
Total	**231,503**	**291,662**	**324,110**
Fire Deparment			
Contractual	2,967	6,000	4,000
Commodities	3,120	6,150	6,150
Fuel Expense	0	1,000	1,200
Fireworks	0	4,000	6,000
Total	**6,087**	**17,150**	**17,350**
Street Department			
Salaries	40,877	38,000	48,000
Contractual	5,001	7,000	7,000
Commodities	74,853	70,000	80,000
Capital Outlay	151,261	25,000	150,000
Equipment/Fuel	0	12,500	14,000
Total	**271,992**	**152,500**	**299,000**
Ball Field			
Salaries	6,167	24,000	33,280
Contractual	10	1,600	1,600
Commodities	5,572	10,000	10,000
Equipment/Fuel	0	1,000	1,000
Total	**11,749**	**36,600**	**45,880**
Park Department			
Salaries	38,383	40,000	46,000
Contractual	1,743	1,500	3,000
Commodities	8,076	5,000	8,000
Capital Outlay	28,651	3,750	15,000
Equipment/Fuel	0	2,600	3,000
Total	**76,853**	**52,850**	**75,000**
Cemetery			
Contractual	0	850	1,000
Commodities	5,069	4,500	5,000
Equipment/Fuel	0	500	500
Total	**5,069**	**5,850**	**6,500**
Swimming Pool			
Salaries	31,492	37,000	37,000
Contractual	259	2,500	2,500
Commodities	12,691	12,000	12,000
Capital Outlay	1,453	27,000	27,000
Total	**45,895**	**78,500**	**78,500**
Tort Liability			
Contractual	4,247	7,000	7,000
Total	**4,247**	**7,000**	**7,000**
Economic Development			
Salaries	29,790	41,600	41,600
Total	**29,790**	**41,600**	**41,600**
Golf			
Salaries	45,983	52,000	55,000
Total	**45,983**	**52,000**	**55,000**
City Office Building			
Salaries	0	3,500	3,500
Contractual	7,174	9,000	9,000
Commodities	3,950	1,500	5,000
Total	**11,124**	**14,000**	**17,500**
Ambulance			
Contractual	27,000	27,000	27,000
Total	**27,000**	**27,000**	**27,000**
Employee Benefits			
Insurance Premiums	140,767	170,000	194,000
Payroll Taxes	33,979	29,000	29,000
Retirement	39,363	44,000	44,000
Unenployment Insurance	834	1,000	1,000
Workman's Compensation	27,757	32,000	32,000
Total	**242,700**	**276,000**	**300,000**
Page Total	**1,140,923**	**1,199,712**	**1,449,940**

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

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, 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	769	-	-
Receipts:			
Ad Valorem Tax	-	-	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,968	-	-
Motor Vehicle Tax	15,111	-	
Recreational Vehicle Tax	415	-	
16/20M Vehicle Tax	378	-	
Commercial Vehicle Tax	1,080	-	
Watercraft Tax	113	-	
Transfers In	29,291	-	-
Neighborhood Revitalization Rebate	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**50,356**	-	-
Resources Available:	**51,125**	-	-
Expenditures:			
Bond Principal	50,000	-	-
Interest	1,125	-	-
Cash Basis Reserve (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellanous exceed 10% of Total E			
Total Expenditures	**51,125**	-	-
Unencumbered Cash Balance Dec 31	-	-	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	51,125	-	-
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	-
		Tax Required	-
		Delinquent Comp Rate: 0.0%	-
		Amount of 2023 Ad Valorem Tax	-

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,610	16,323	10,631
Receipts:			
Ad Valorem Tax	63,969	68,789	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,275	-	-
Motor Vehicle Tax	10,144	10,499	8,763
Recreational Vehicle Tax	279	264	240
16/20M Vehicle Tax	264	192	390
Commercial Vehicle Tax	725	161	636
Watercraft Tax	75	97	95
Neighborhood Revitalization Rebate	(163)	(194)	(2,233)
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Re			
Total Receipts	**77,568**	**79,808**	**7,891**
Resources Available:	**89,178**	**96,131**	**18,522**
Expenditures:			
Personal Services	37,366	39,500	44,360
Contractual	567	1,500	1,500
Commodities	548	1,500	1,500
Capital Outlay	-	2,000	1,000
Appropriations to Library Board	34,350	40,000	40,500
Miscellaneous	24	1,000	1,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	**72,855**	**85,500**	**89,860**
Unencumbered Cash Balance Dec 31	16,323	10,631	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	82,350	85,500	89,860
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,860
		Tax Required	71,338
		Delinquent Comp Rate: 0.0%	-
		Amount of 2023 Ad Valorem Tax	71,338

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,738	36,908	29,605
Receipts:			
Ad Valorem Tax	15,543	17,522	xxxxxxxxxxxxxxxxx
Delinquent Tax	444	-	-
Motor Vehicle Tax	-	2,551	2,232
Recreational Vehicle Tax	-	64	61
16/20M Vehicle Tax	52	47	99
Commercial Vehicle Tax	-	39	162
Watercraft Tax	-	23	24
Program Fees	29,478	75,000	75,000
Grant Funds	60,716	-	-
Neighborhood Revitalization Rebate	(40)	(49)	-
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**106,193**	**95,197**	**77,578**
Resources Available:	125,931	132,105	107,183
Expenditures:			
Contractual	10,250	-	-
Commodities	23,057	-	22,500
Summer Recreation Program	-	75,000	75,000
Transfers Out	5,000	5,000	5,000
Grant Expenses - Equipment	50,716	-	-
Appropriations	-	22,500	22,500
Cash Forward (2024 column)			
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**89,023**	**102,500**	**125,000**
Unencumbered Cash Balance Dec 31	36,908	29,605	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	31,850	102,500	125,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,000
		Tax Required	17,817
	Delinquent Comp Rate:	0.0%	-
		Amount of 2023 Ad Valorem Tax	17,817

See "Budget Notes" page regarding budget violation indicated above.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, 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	73,829	70,831	61,501
Receipts:			
State of Kansas Gas Tax	35,224	34,670	34,420
County Transfers Gas	-	-	-
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**35,224**	**34,670**	**34,420**
Resources Available:	**109,053**	**105,501**	**95,921**
Expenditures:			
Personal Services	38,222	40,000	45,000
Contractual	-	4,000	4,000
Commodities	-	-	46,921
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**38,222**	**44,000**	**95,921**
Unencumbered Cash Balance Dec 31	70,831	61,501	-
2022/2023/2024 Budget Authority Amount:	101,845	105,000	95,921

Adopted Budget

Special Parks	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,583	22,583	22,788
Receipts:			
Liquor Tax	-	205	205
Federal Aid	-	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**-**	**205**	**205**
Resources Available:	**22,583**	**22,788**	**22,993**
Expenditures:			
Capital Outlay	-	-	22,993
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**-**	**-**	**22,993**
Unencumbered Cash Balance Dec 31	22,583	22,788	-
2022/2023/2024 Budget Authority Amount:	23,466	20,993	22,993

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric & Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,776,475	1,657,231	1,107,231
Receipts:			
Electric Service Collections and Related Fees	2,284,531	2,290,000	2,290,000
Refunds	821	100	100
Transfer In		-	-
Licenses and Permits	300	-	-
Penalties	10,258	-	-
Rent	200	-	-
Water Collection	224,435	230,000	230,000
Miscellaneous	20,447	12,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,540,992**	**2,532,100**	**2,532,100**
Resources Available:	**4,317,467**	**4,189,331**	**3,639,331**
Expenditures:			
Electric Production	1,301,559	1,508,000	1,525,000
Electric Distribution	299,998	342,500	337,500
Electric Administration	291,848	403,100	403,300
Water Production	77,308	132,000	134,000
Water Distribution	102,305	121,500	134,500
Water Administration	52,927	70,000	72,000
Transfers:			
General Fund	240,000	240,000	270,000
Electric Reserve	250,000	250,000	220,000
Bond and Interest Fund	29,291	-	-
Equipment Fund	-	-	40,000
Golf Fund	15,000	15,000	15,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,660,236**	**3,082,100**	**3,151,300**
Unencumbered Cash Balance Dec 31	1,657,231	1,107,231	488,031
2022/2023/2024 Budget Authority Amount:	3,093,401	3,115,900	3,151,300

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2024

Adopted Budget **Electric & Water - Detail Expenditure**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Electric Production			
Salaries	113,453	120,000	120,000
Contractual	11,051	10,000	10,000
Commodities	28,563	30,000	30,000
Capital Outlay	52,866	100,000	100,000
Fuel and Electricity	1,069,318	1,220,000	1,220,000
Auto Insurance	26,308	28,000	45,000
Total	**1,301,559**	**1,508,000**	**1,525,000**
Electric Distribution			
Salaries	106,075	180,000	180,000
Contractual	11,885	13,000	13,000
Commodities	70,470	65,000	80,000
Capital Outlay	110,452	70,000	50,000
House Demo		6,000	6,000
Auto/Fuel	1,116	8,500	8,500
Total	**299,998**	**342,500**	**337,500**
Electric Administration			
Salaries	54,339	60,000	65,000
Contractual	17,852	20,000	20,000
Commodities	11,069	11,000	15,000
Insurance	26,445	25,000	30,000
Payroll Tax	19,224	30,000	30,000
Retirement	24,331	37,300	37,300
Health Insurance	58,193	96,000	90,000
Service Trust	-	7,000	15,000
Economic Development	9,387	15,800	-
Refunds	3,090	11,500	11,500
Sales Tax	67,912	85,000	85,000
Use Tax	-	2,500	2,500
Miscellaneous	6	2,000	2,000
Total	**291,848**	**403,100**	**403,300**
Water Production			
Salaries	20,250	38,000	41,000
Contractual	9,983	15,000	15,000
Commodities	17,430	23,000	23,000
Capital Outlay	29,645	55,000	55,000
Auto	-	1,000	-
Total	**77,308**	**132,000**	**134,000**
Water Distribution			
Salaries	18,900	37,000	40,000
Contractual	15,055	20,000	20,000
Commodities	12,445	15,000	15,000
Capital Outlay	45,965	40,000	50,000
Auto/Fuel	9,940	9,500	9,500
Total	**102,305**	**121,500**	**134,500**
Water Administration			
Contractual	6,937	8,000	10,000
Commodities	1,336	-	-
Office Supplies	-	4,300	4,300
Insurance	7,556	10,000	10,000
Payroll Tax	2,573	5,000	5,000
Retirement	3,693	8,700	8,700
Health Insurance	15,179	30,000	30,000
Water Protection Fee	2,728	4,000	4,000
Contingency Reserve	12,925	-	-
Total	**52,927**	**70,000**	**72,000**
Page Total	**2,125,945**	**2,577,100**	**2,606,300**

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

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 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	196,507	171,854	120,024
Receipts:			
Customer Sales	100,466	98,000	98,000
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**100,466**	**98,000**	**98,000**
Resources Available:	**296,973**	**269,854**	**218,024**
Expenditures:			
Personal Services	37,292	50,000	50,000
Contractual	4,021	8,000	8,000
Commodities	9,051	1,000	1,000
Capital Outlay	24,548	-	-
KDHE Water Pollution Loan	18,630	18,630	18,345
Repairs and Maintenance	-	15,000	15,000
Operating Expenses	-	7,500	7,500
Insurance	7,556	10,000	10,000
Auto	-	8,000	8,000
Payroll Taxes	2,358	3,000	4,000
Health Insurance	18,151	25,000	25,000
Fuel	-	-	500
Retirement	3,512	3,700	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**125,119**	**149,830**	**152,345**
Unencumbered Cash Balance Dec 31	171,854	120,024	65,679
2022/2023/2024 Budget Authority Amount	150,830	149,830	152,345

Adopted Budget

Golf	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	51,298	69,307	86,157
Receipts:			
Fees and Collections	38,956	40,000	40,000
Rent	10,753	9,600	9,600
Donations	40	-	-
Transfers In	15,000	15,000	15,000
Grant	10,276	-	-
Miscellaneous	648	-	-
Does miscellaneous exceed 10% Total Re			
Total Receipts	**75,673**	**64,600**	**64,600**
Resources Available:	**126,971**	**133,907**	**150,757**
Expenditures:			
Salaries	7,793	9,750	12,000
Contractual	3,927	6,000	6,000
Commodities	21,007	27,000	27,000
Grant Expense	10,276	-	-
Capital Outlay	14,661	5,000	2,750
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**57,664**	**47,750**	**47,750**
Unencumbered Cash Balance Dec 31	69,307	86,157	103,007
2022/2023/2024 Budget Authority Amount	47,500	47,750	47,750

See Tab A

See "Budget Notes" page regarding budget violation indicated above.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osbone, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,518	6,253	6,253
Receipts:			
Rent	10,576	8,000	8,000
Insurance Reimbursements	600	-	-
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**11,176**	**8,000**	**8,000**
Resources Available:	**22,694**	**14,253**	**14,253**
Expenditures:			
Salaries	1,482	4,000	4,000
Contractual	10,858	-	6,253
Commodities	4,101	4,000	4,000
Cash Forward (2024 column)	-	-	-
Miscellaneous	-	-	-
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**16,441**	**8,000**	**14,253**
Unencumbered Cash Balance Dec 31	6,253	6,253	-
2022/2023/2024 Budget Authority Amount	20,205	8,000	14,253

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is reported)

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	551,270	Cash Balance Jan 1	2,396	Cash Balance Jan 1	25,312	Cash Balance Jan 1	100	Cash Balance Jan 1	15,814	594,892
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Repayments	60,731			Cemetery Lots and Permi	475	Community Foundation	-	Rents	12,000	
Interest Income	1,806									
Total Receipts	62,537	Total Receipts	-	Total Receipts	475	Total Receipts	-	Total Receipts	12,000	75,012
Resources Available:	613,807	Resources Available:	2,396	Resources Available:	25,787	Resources Available:	100	Resources Available:	27,814	669,904
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans	-							Commodities	375	
						Transfers Out	100			
Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	100	Total Expenditures	375	475
Cash Balance Dec 31	613,807	Cash Balance Dec 31	2,396	Cash Balance Dec 31	25,787	Cash Balance Dec 31	-	Cash Balance Dec 31	27,439	**669,429** **
										669,429 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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:		
Electric Utility Reserve		**American Rescue Plan Act Fund**		**Equipment**		**Permanent Recreation, Park Equipm**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	1,396,220	Cash Balance Dec 31	97,059	Cash Balance Dec 31	1,088	Cash Balance Dec 31	28,042	Cash Balance Dec 31		1,522,409
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	250,000	Federal Aid - ARPA Funds	97,059			Transfers In	5,000			
Total Receipts	250,000	Total Receipts	97,059	Total Receipts	-	Total Receipts	5,000	Total Receipts	-	352,059
Resources Available:	1,646,220	Resources Available:	194,118	Resources Available:	1,088	Resources Available:	33,042	Resources Available:	-	1,874,468
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	147,848			Capital Outlay	17,700			
Total Expenditures	-	Total Expenditures	147,848	Total Expenditures	-	Total Expenditures	17,700	Total Expenditures	-	165,548
Cash Balance Dec 31	1,646,220	Cash Balance Dec 31	46,270	Cash Balance Dec 31	1,088	Cash Balance Dec 31	15,342	Cash Balance Dec 31	-	**1,708,920** **
										1,708,920 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Osbone, Kansas
will meet on September 6, 2023 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 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	1,140,923	79.871	1,199,712	79.737	1,449,940	691,377	84.479
Debt Service	51,125						
Library	72,855	9.705	85,500	9.663	89,860	71,338	8.717
Special Highway	38,222		44,000		95,921		
Special Parks					22,993		
Electric & Water	2,660,236		3,082,100		3,151,300		
Sewer	125,119		149,830		152,345		
Golf	57,664		47,750		47,750		
Airport	16,441		8,000		14,253		
Non-Budgeted Funds-A	475						
Non-Budgeted Funds-B	165,548						
Totals for City	**4,328,608**	**89.576**	**4,616,892**	**89.400**	**5,024,362**	**762,715**	**93.196**
					City Revenue Neutral Rate (excluding Recreation Commission) **		***79.762***
Recreation	89,023	2.358	102,500	2.461	125,000	17,817	2.177
Totals Includes Recreation	**4,417,631**	**91.934**	**4,719,392**	**91.861**	**5,149,362**	**780,532**	**95.373**
Less: Transfers	539,391		510,000		550,000		
Net Expenditure	3,789,217		4,106,892		4,474,362		
Total Tax Levied	619,892		670,735		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,698,730		7,301,617		8,184,031		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	212,000	50,000	0
Revenue Bonds	0	0	0
Other	162,558	148,173	133,401
Lease Purchase Principal	0	0	0
Total	374,558	198,173	133,401

*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 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	669,736	81.834	21,641
Debt Service	0		0
Library	69,105	8.444	2,233
Recreation			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	738,841	90.278	23,874

2023 July 1 Valuation: 8,184,031

Valuation Factor: 8,184.031

Neighborhood Revitalization Subj to Rebate: 264,454

Neighborhood Revitalization factor: 264.454

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

(Published Thursday, August 3, 2023 in the Osborne County Farmer)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Osbone, Kansas

will meet on September 6, 2023 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 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	1,140,923	79.871	1,199,712	79.737	1,449,940	691,377	84.479
Debt Service	51,125						
Library	72,855	9.705	85,500	9.663	89,860	71,338	8.717
Special Highway	38,222		44,000		95,921		
Special Parks					22,993		
Electric & Water	2,660,236		3,082,100		3,151,300		
Sewer	125,119		149,830		152,345		
Golf	57,664		47,750		47,750		
Airport	16,441		8,000		14,253		
Non-Budgeted Funds-A	475						
Non-Budgeted Funds-B	165,548						
Totals for City	**4,328,608**	**89.576**	**4,616,892**	**89.400**	**5,024,362**	**762,715**	**93.196**
					*City Revenue Neutral Rate (excluding Recreation Commission)***		**79.762**
Recreation	89,023	2.358	102,500	2.461	125,000	17,817	✓ 2.177
Totals Includes Recreation	**4,417,631**	**91.934**	**4,719,392**	**91.861**	**5,149,362**	**780,532**	**95.373**
Less: Transfers	539,391		510,000		550,000		
Net Expenditure	3,789,217		4,106,892		4,474,362		
Total Tax Levied	619,892		670,735		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,698,730		7,301,617		8,184,031		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	212,000	50,000	0
Revenue Bonds	0	0	0
Other	162,558	148,173	133,401
Lease Purchase Principal	0	0	0
Total	374,558	198,173	133,401

*Tax rates are expressed in mills

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

Hanna Eilert

Official Title: City Clerk

Resolution No. 4-2023

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 79.762 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 6, 2023 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 79.762 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 6th day of September and SIGNED by the Mayor.

John D. McClurd
Mayor

Attested:

Hanna L. Eilert
City Clerk

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 9-6-23.
Resolution No. 4-2023

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

5-0

Certified:
Hanna L. Elert

Notice of Revenue Neutral Rate Intent

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

XXXXXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 93.196. The date of our hearing is September 6, 2023 at 6:00 PM and will be held at City Office 128 N 1st Street in Osborne, Kansas.

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

WITNESS my hand and official seal on July 20, 2023

(Seal)

Hanna L Eilert
Clerk or Officer of Governing Body