

CERTIFICATE
To the Clerk of Riley, State of Kansas
We, the undersigned, officers of
City of Ogden

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.

		2024 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	816,400	190,978	15.800
Debt Service	10-113	7	603,353	58,062	4.804
Library	12-1220				
Employee Benefit	12-6, 102	8	247,250	210,359	17.403
Special Highway		9	106,896		
Water System		9	462,465		
Sewer System		10	582,697		
Special Parks & Recreation		10	24,376		
Equipment Reserve		11	90,000		
Non-Budgeted Funds-A		12			
Totals		XXXXXX	2,933,437	459,399	38.007
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			12,087,189
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

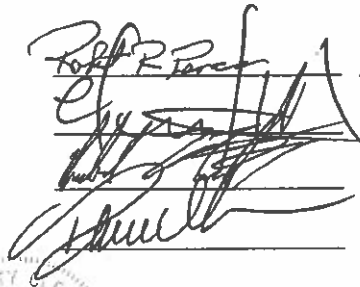
Revenue Neutral Rate 38.065

Assisted by:
Russell Shipley, CPA

Address:
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Topeka, KS 66608

Email:
russell@shipleycpa.com

Attest:  2023
County Clerk



Governing Body



CPA Summary

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation											
Series 2017 Refunding	10/11/2017	10/1/2029	2.0-3.0%	3,415,000	2,285,000	6/1,12/1	12/1	53,623	310,000	45,873	315,000
Total G.O. Bonds					2,285,000			53,623	310,000	45,873	315,000
Revenue Bonds											
None											
Total Revenue Bonds					0			0	0	0	0
Other											
KDHE C201711-01	10/13/2005	9/1/1930	0.03	1,525,279	704,527	3/1,9/1	3/1,9/1	14,218	77,093	13,742	79,095
Total Other					704,527			14,218	77,093	13,742	79,095
Total Indebtedness					2,989,527			67,841	387,093	59,615	394,095

City of Ogden

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	312,115	312,709	161,896
Receipts			
Ad Valorem Tax	176,264	193,722	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,147	0	0
Motor Vehicle Tax	28,354	22,109	22,003
Recreational Vehicle Tax	321	201	251
16/20M Vehicle Tax	123	80	56
Commercial Vehicle Tax	0	71	0
Watercraft Tax	140	62	98
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	4,150
Utility franchise	106,960	86,000	86,000
Local Alcoholic Liquor	1,818	312	2,059
Compensating Use Tax	78,741	40,000	55,000
Local Sales Tax	264,813	224,000	235,000
Dog tags	282	300	300
Fees and permits	6,917	5,000	5,500
Swimming pool fees	0	13,800	13,500
Weed special assessment	2,026	4,000	3,000
Police fines	26,085	20,000	22,000
Library receipts	0	100	100
Community Center	3,871	7,000	4,500
Community Center - deposits	920	0	0
Grants and donations	10,000	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	13,524	6,000	8,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	19,616	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	745,922	627,757	466,517
Resources Available:	1,058,037	940,466	628,413

City of Ogden

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,058,037	940,466	628,413
Expenditures:			
General	545,884	541,000	560,500
Court	41,665	42,000	45,000
Swimming Pool	27,931	37,500	41,500
Park	1,367	17,500	17,000
Community Center	83,477	105,670	107,500
Library	13,486	14,900	14,900
0	0	0	0
0	0	0	0
Sub-Total detail page	713,810	758,570	786,400
Street lighting	31,518	20,000	25,000
Cash Forward (2024 column)			0
Miscellaneous			5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	745,328	778,570	816,400
Unencumbered Cash Balance Dec 31	312,709	161,896	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	765,100	778,570	816,400
		Non-Appropriated Balanc	
		Total Expenditure/Non-Appr Balan	816,400
		Tax Required	187,987
	Delinquent Comp Rate: 1.6%		2,991
	Amount of 2023 Ad Valorem Tax		190,978

CPA Summary

City of Ogden

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General			
Salaries	270,698	311,000	315,000
Contractual	205,165	150,000	165,000
Commodities	69,867	75,000	78,000
Capital Outlay	0	0	0
Administrative and miscellaneous	154	5,000	2,500
Total	545,884	541,000	560,500
Court			
Salaries	27,390	20,300	25,000
Contractual	12,793	16,700	17,000
Commodities	1,482	5,000	3,000
Capital Outlay	0	0	0
Total	41,665	42,000	45,000
Swimming Pool			
Salaries	362	20,500	21,000
Contractual	15,129	5,000	8,000
Commodities	12,440	12,000	12,500
Capital Outlay	0	0	0
Total	27,931	37,500	41,500
Park			
Salaries	0	0	0
Contractual	0	13,000	13,000
Commodities	1,367	4,500	4,000
Capital Outlay	0	0	0
Total	1,367	17,500	17,000
Community Center			
Salaries	52,716	68,670	69,000
Contractual	23,660	25,000	26,500
Commodities	7,101	12,000	12,000
Capital Outlay	0	0	0
Total	83,477	105,670	107,500
Library			
Salaries	12,940	13,600	13,900
Contractual	0	200	200
Commodities	546	1,100	800
Capital Outlay	0	0	0
Total	13,486	14,900	14,900
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	713,810	758,570	786,400

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

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	113,181	276,492	132,382
Receipts:			
Ad Valorem Tax	42,094	48,818	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	873	0	0
Motor Vehicle Tax	4,212	5,280	5,545
Recreational Vehicle Tax	48	48	63
16/20M Vehicle Tax	19	19	14
Commercial Vehicle Tax	0	17	0
Watercraft Tax	21	15	25
Special assessments	166,216	374,594	383,204
Transfer from Sewer System Revenue	50,000	130,000	70,000
Transfer from Water System Revenue	50,000	100,000	50,000
Transfer from ARPA fund	297,925	0	0
Delinquent assessments	0	-203,000	-95,033
Special assessments	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	611,408	455,791	413,818
Resources Available:	724,589	732,283	546,200
Expenditures:			
Principal payments	370,142	387,093	394,095
Interest and fee payments	77,955	67,841	59,615
Special assessment tax payments	0	144,967	144,643
Cash Basis Reserve (2024 column)	0	0	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	448,097	599,901	603,353
Unencumbered Cash Balance Dec 31	276,492	132,382	XXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	448,097	454,934	603,353
		Non-Appropriated Balance	0
See Tab C		Total Expenditure/Non-Appr Balance	603,353
		Tax Required	57,153
	Delinquent Comp Rate: 1.6%		909
	Amount of 2023 Ad Valorem Tax		58,062

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,849	13,414	15,907
Receipts:			
Ad Valorem Tax	166,208	209,889	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,174	0	0
Motor Vehicle Tax	15,423	20,848	23,839
Recreational Vehicle Tax	175	189	272
16/20M Vehicle Tax	57	76	61
Commercial Vehicle Tax	0	67	0
Watercraft Tax	79	59	107
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	185,116	231,128	24,279
Resources Available:	201,965	244,542	40,186
Expenditures:			
Payroll taxes	35,921	44,000	48,000
Retirement contributions	38,990	46,000	49,500
Health insurance	105,698	117,000	126,500
State unemployment	502	635	750
Workmans' compensation	7,440	21,000	22,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	188,551	228,635	247,250
Unencumbered Cash Balance Dec 31	13,414	15,907	xxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	190,275	228,635	247,250
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	247,250
		Tax Required	207,064
	Delinquent Comp Rate: 1.6%		3,295
	Amount of 2023 Ad Valorem Tax		210,359

City of Ogden

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	70,341	94,881	49,576
Receipts:			
State of Kansas Gas Tax	49,657	53,380	52,980
County Transfers Gas	5,639	4,370	4,340
Reimbursed expenses	545	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	55,841	57,750	57,320
Resources Available:	126,182	152,631	106,896
Expenditures:			
Contractual services	2,236	10,000	10,000
Commodities (street repairs)	29,065	93,055	96,896
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,301	103,055	106,896
Unencumbered Cash Balance Dec 31	94,881	49,576	0
2022/2023/2024 Budget Authority Amount:	84,726	103,055	106,896

Adopted Budget

Water System	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	335,246	380,365	233,165
Receipts:			
Sales tax and water protection	1,803	1,800	1,800
Sales/charge	229,483	223,500	225,000
Tower rental	50,943	0	0
Late charges	5,685	2,000	2,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	287,914	227,300	229,300
Resources Available:	623,160	607,665	462,465
Expenditures:			
Personnel services	104,493	131,000	135,000
Contractual services	39,875	55,000	58,000
Commodities	45,918	50,000	53,500
Sales tax and protection fees	2,346	4,000	4,000
Capital outlay	163	34,500	39,500
Transfer to Bond and Interest fund	50,000	100,000	50,000
Cash Forward (2024 column)	0	0	122,465
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	242,795	374,500	462,465
Unencumbered Cash Balance Dec 31	380,365	233,165	0
2022/2023/2024 Budget Authority Amount:	507,627	487,419	462,465

CPA Summary

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City of Ogden

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer System	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	674,551	686,697	462,697
Receipts:			
Sales/charges	105,301	120,000	120,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	105,301	120,000	120,000
Resources Available:	779,852	806,697	582,697
Expenditures:			
Contractual services	6,962	28,000	30,000
Commodities	21,193	21,000	25,000
Capital outlay	0	150,000	150,000
Transfer to Bond and Interest fund	50,000	130,000	70,000
Transfer to Equipment Reserve fund	15,000	15,000	15,000
Cash Forward (2024 column)	0	0	292,697
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	93,155	344,000	582,697
Unencumbered Cash Balance Dec 31	686,697	462,697	0
2022/2023/2024 Budget Authority Amount:	735,819	661,551	582,697

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	21,048	26,005	18,317
Receipts:			
Liquor tax	1,376	312	2,059
Rents and fees	5,710	0	4,000
Sports deposit	-25	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,061	312	6,059
Resources Available:	28,109	26,317	24,376
Expenditures:			
Contractual services	359	3,000	3,500
Commodities	1,745	5,000	6,500
Cash Forward (2024 column)			14,376
Miscellaneous			0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,104	8,000	24,376
Unencumbered Cash Balance Dec 31	26,005	18,317	0
2022/2023/2024 Budget Authority Amount:	25,278	21,260	24,376

CPA Summary

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City of Ogden

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	70,000	85,000	75,000
Receipts:			
Transfer from Sewer System Revenue fund	15,000	15,000	15,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,000	15,000	15,000
Resources Available:	85,000	100,000	90,000
Expenditures:			
Commodities	0	25,000	90,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	25,000	90,000
Unencumbered Cash Balance Dec 31	85,000	75,000	0
2022/2023/2024 Budget Authority Amount:	85,000	80,000	90,000

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:					
Special Event	Coronavirus Relief	Capital Improvement	Bond and Interest Reserve		0				
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered		Unencumbered		Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1		Cash Balance Jan 1		856,184
984	606,069	148,521	100,610						
Receipts:	Receipts	Receipts	Receipts	Receipts	Receipts				
Event receipts	Miscellaneous	ARPA grant	Miscellaneous						
0	0	149,404	0						
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts		Total Receipts		149,404
0	0	149,404	0	0	0		0		149,404
Resources Available:	Resources Available	Resources Available	Resources Available	Resources Available	Resources Available		Resources Available:		1,005,588
984	606,069	297,925	100,610	0	0		0		1,005,588
Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures				
Event expenditures	Capital outlay	Transfer	Transfer to B&I						
0	0	297,925	0						
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures		Total Expenditures		297,925
0	0	297,925	0	0	0		0		297,925
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31		Cash Balance Dec 31		707,663
984	606,069	0	100,610	0	0		0		707,663

**Note: These two block figures should agree.

CPA Summary

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Ogdén

will meet on August 15, 2023 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	745,328	19.266	778,570	18.917	816,400	190,978	15.813
Debt Service	448,097	4.601	599,901	4.767	603,353	58,062	4.807
Library							
Employee Benefit	188,551	18.167	228,635	20.496	247,250	210,359	17.417
Special Highway	31,301		103,055		106,896		
Water System	242,793		374,500		462,463		
Sewer System	93,155		344,000		582,697		
Special Parks & Recreation	2,104		8,000		24,376		
Equipment Reserve			25,000		90,000		
Non-Budgeted Funds-A	297,923						
Totals	2,049,256	42.034	2,461,661	44.180	2,933,437	459,399	38.037
							<i>Revenue Neutral Rate**</i>
							38.065

Less: Transfers	412,923	245,000	135,000
Net Expenditure	1,636,333	2,216,661	2,798,437
Total Tax Levied Assessed Valuation	398,180	459,739	xxxxxxxxxxxxxxxxxxxxxx
Outstanding Indebtedness, January 1,			
2021		2022	2023
G.O. Bonds	2,575,000	2,285,000	2,285,000
Revenue Bonds	0	0	0
Other	777,767	704,527	704,527
Lease Purchase Principal	0	0	0
Total	3,352,767	2,989,527	2,989,527

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

David Ward
Official Title: City Clerk

