State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	1,772,108	361,086	40.983
Library	12-1220	8	29,409	26,612	3.020
Employee Benefits	79-2934	9	327,663	265,619	30.147
Airport	12-1118	9	101,796	7,540	.856
Special Highway		10	154,182		
City Sales Tax- Streets		10	422,890		
City Sales Tax- Parks		11	285,587		
City Sales Tax- 1/2 Cent		11	668,636		
Industrial		12	25,371		
Special Parks & Recreation		12	6,644		
Oswego Golf Course		13	244,045		
Electric		13	2,290		
Water		14	2,125,108		
Sewer		15	443,916		
Refuse		16	366,751		
VIN Inpsection		17	10,462		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	6,986,858	660,856	75.006
Budget Hearing Notice		20	Labette 8,807,841		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20	Cherokee 2828		8810,669
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		21			

Revenue Neutral Rate	72.001
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Neil L. Phillips, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, Kansas 66720
Email:
nphillips@jgppa.com

Attest: September 22, 2025
Gena Landis
County Clerk

SEAL OF LABETTE CO. KANSAS

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	349,930	51,810	378	418	833	341
Debt Service						
Library	25,632	3,795	28	31	61	25
Employee Benefits	255,842	37,880	276	306	609	249
Airport	7,263	1,075	8	9	17	7
TOTAL	638,667	94,560	690	764	1,520	622

County Treas Motor Vehicle Estimate 94,560
County Treas Recreational Vehicle Estimate 690
County Treas 16/20M Vehicle Estimate 764
County Treas Commercial Vehicle Tax Estimate 1,520
County Treas Watercraft Tax Estimate 622

Motor Vehicle Factor 0.14806
Recreational Vehicle Factor 0.00108
16/20M Vehicle Factor 0.00120
Commercial Vehicle Factor 0.00238
Watercraft Factor 0.00097

City of Oswego

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvements	60,304	51,567	39,800	K.S.A. 12-1, 118
General	Municipal Equipment	65,367	34,800	53,567	K.S.A. 12-1, 117
General	Oswego Golf Course	14,876	14,876	14,876	K.S.A. 79-2934
Special Highway	Municipal Equipment	3,800	2,800	2,800	K.S.A. 12-1, 117
Airport	Capital Improvements	8,000	7,000	7,000	K.S.A. 12-1, 118
City Sales Tax - Park	Capital Improvements	15,021	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
Oswego Golf Course	Capital Improvements	7,263	0	0	K.S.A. 12-1, 118
Water Utility	General	110,000	110,000	110,000	K.S.A. 12-825d
Water Utility	Municipal Equipment	7,250	7,250	8,000	K.S.A. 12-1, 117
Water Utility	Capital Improvements	17,000	7,000	7,000	K.S.A. 12-1, 118
Sewer Utility	General	32,000	32,000	32,000	K.S.A. 12-825d
Sewer Utility	Municipal Equipment	10,800	9,400	9,400	K.S.A. 12-1, 117
Sewer Utility	Capital Improvements	7,000	8,400	8,400	K.S.A. 12-1, 118
Refuse Utility	General	29,000	29,000	29,000	K.S.A. 12-825d
Refuse Utility	Municipal Equipment	31,445	13,000	13,000	K.S.A. 12-1, 117
Refuse Utility	Capital Improvements	7,000	7,000	7,000	K.S.A. 12-1, 118
General Fund	VIN Inspection	0	6,462	0	K.S.A. 8-116a
	Totals	447,416	340,555	341,843	
	Adjustments*		0	0	
	Adjusted Totals	447,416	340,555	341,843	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund

State of Kansas
City

City of Oswego

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021 A - Sewer	9/1/2021	9/1/2041	2-3	2,995,000	2,545,000	6/1 & 12/1	12/1	59,000	135,000	54,950	125,000
Series 2021 B - Water	9/1/2021	9/1/2038	.5-2.7	2,300,000	2,135,000	6/1 & 12/1	12/1	47,737	135,000	46,252	135,000
Total G.O. Bonds					**4,680,000**			**106,737**	**270,000**	**101,202**	**260,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,680,000**			**106,737**	**270,000**	**101,202**	**260,000**

State of Kansas
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City of Oswego

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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, 2025	Payments Due 2025	Payments Due 2026
2010 Pierce Saber Pumper Truck	2/12/2021	60	2.12	100,000	41,260	21,290	21,287
Omnigo Lease	3/13/2024	24	0.00	15,065	10,315	4,750	5,565
Trash Truck	3/14/2024	72	4.67	225,566	149,566	10,534	8,972
Tractor Truck (new in 2025)	3/31/2025	72	3.95	54,000	0	0	10,284
Totals					**201,141**	**36,574**	**46,109**

*****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: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$24,863	$26,612
Delinquent Tax	$22	$1,024
Motor Vehicle Tax	$3,386	$3,795
Recreational Vehicle Tax	$19	$28
16/20M Vehicle Tax	$25	$31
TOTAL TAXES	$28,315	$31,490
Difference in Total Taxes:	$3,175	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,537,174	$8,870,542
Did Assessed Valuation Decrease?	No	
Levy Rate	3.002	3.000
Difference in Levy Rate:	(0.002)	
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

City of Oswego 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	605,429	590,588	590,468
Receipts:			
Ad Valorem Tax	314,108	339,432	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,505	296	13,888
Motor Vehicle Tax	57,295	46,139	51,810
Recreational Vehicle Tax	360	265	378
16/20M Vehicle Tax	384	341	418
Commercial Vehicle Tax	934	1,595	833
Watercraft Tax	0	327	341
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	258,897	277,271	277,271
Franchise Tax	135,902	152,491	152,491
Fuel Tax Credit	2,098	4,206	4,206
Special Assessments	4,675	3,314	3,314
Local Alcohol Tax	109	148	105
Transient Guest Tax	800	0	0
Licenses and Fees	3,580	1,080	1,080
Building Permits	375	500	500
Rural Fire Contracts	30,820	27,597	27,597
Camping Fees	9,343	9,305	9,305
Swimming Pool	17,525	16,271	16,271
Motor Vehicle Inspections	1,638	0	0
Fines	63,505	59,602	59,602
Rental Income	19,141	18,983	18,983
Donations	7,311	250	1,500
Reimbursed Expense	16,354	16,495	2,000
Operating Transfers From:			
Water Utility	110,000	110,000	110,000
Sewer Utility	32,000	32,000	32,000
Refuse Utility	29,000	29,000	29,000
Interest on Idle Funds	34,891	36,101	36,101
Neighborhood Revitalization Rebate	-9,830	-9,980	-14,551
Miscellaneous	0	369	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,149,720**	**1,173,398**	**834,443**
Resources Available:	**1,755,149**	**1,763,986**	**1,424,911**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,755,149	1,763,986	1,424,911
Expenditures:			
General Government	277,004	314,714	732,374
Police	345,103	332,006	412,881
Fire	47,470	55,361	77,560
Streets	139,758	153,891	174,455
Parks	53,657	48,670	85,728
Community Center	38,485	41,451	46,792
Swimming Pool	57,758	55,599	67,064
Senior Citizens	8,321	10,383	12,440
Municipal Court	50,106	47,386	45,006
Noxious Weed	1,602	1,602	4,000
Sub-Total detail page	1,019,264	1,061,063	1,658,300
Finance Lease	4,750	4,750	5,565
Operating Transfers to:			
Municipal Equipment Fund	65,367	34,800	53,567
VIN Inspection	0	6,462	0
Oswego Golf Course Fund	14,876	14,876	14,876
Capital Improvements Fund	60,304	51,567	39,800
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,164,561**	**1,173,518**	**1,772,108**
Unencumbered Cash Balance Dec 31	590,588	590,468	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,555,673	1,582,911	1,772,108
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,772,108
		Tax Required	347,198
	Delinquent Comp Rate:	4.0%	13,888
		Amount of 2025 Ad Valorem Tax	361,086

City of Oswego

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Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Personal Services	164,380	178,598	192,759
Contractual Services	103,824	125,742	132,210
Commodities	8,800	10,374	15,430
Capital Outlay	0	0	391,975
Total	**277,004**	**314,714**	**732,374**
Police			
Personal Services	264,287	253,257	306,981
Contractual Services	53,167	53,421	62,050
Commodities	27,649	25,328	43,850
Total	**345,103**	**332,006**	**412,881**
Fire			
Personal Services	14,560	15,713	21,000
Contractual Services	22,643	31,068	47,360
Commodities	10,267	8,580	9,200
Total	**47,470**	**55,361**	**77,560**
Streets			
Personal Services	67,738	72,558	71,315
Contractual Services	62,867	74,885	89,890
Commodities	9,153	6,448	13,250
Total	**139,758**	**153,891**	**174,455**
Parks			
Personal Services	394	437	17,928
Contractual Services	37,389	39,955	46,600
Commodities	15,874	8,278	21,200
Total	**53,657**	**48,670**	**85,728**
Community Center			
Personal Services	3,454	3,289	3,652
Contractual Services	33,028	36,596	41,440
Commodities	2,003	1,566	1,700
Total	**38,485**	**41,451**	**46,792**
Swimming Pool			
Personal Services	34,165	33,046	35,204
Contractual Services	8,865	8,587	13,710
Commodities	14,728	13,966	18,150
Total	**57,758**	**55,599**	**67,064**
Senior Citizens			
Contractual Services	8,321	10,383	12,440
Total	**8,321**	**10,383**	**12,440**
Municipal Court			
Personal Services	27,819	26,934	28,506
Contractual Services	22,124	18,786	15,700
Commodities	163	1,666	800
Total	**50,106**	**47,386**	**45,006**
Noxious Weed			
Commodities	1,602	1,602	4,000
Total	**1,602**	**1,602**	**4,000**
Page Total	**1,019,264**	**1,061,063**	**1,658,300**

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

City of Oswego 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	22,347	24,863	xxxxxxxxxxxxxxxx
Delinquent Tax	549	22	1,024
Motor Vehicle Tax	3,771	3,386	3,795
Recreational Vehicle Tax	24	19	28
16/20M Vehicle Tax	23	25	31
Commercial Vehicle Tax	62	117	61
Watercraft Tax	0	24	25
Neighborhood Revitalization Rebate	(699)	-859	-1,143
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,076**	**27,597**	**3,821**
Resources Available:	**26,076**	**27,597**	**3,821**
Expenditures:			
Appropriation to Library Board	26,076	27,597	29,409
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,076**	**27,597**	**29,409**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	26,672	28,344	29,409
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	29,409
		Tax Required	25,588
	Delinquent Comp Rate:	4.0%	1,024
		Amount of 2025 Ad Valorem Tax	26,612

City of Oswego 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,694	15,789	29,583
Receipts:			
Ad Valorem Tax	188,444	248,167	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,221	223	10,216
Motor Vehicle Tax	28,299	30,005	37,880
Recreational Vehicle Tax	177	173	276
16/20M Vehicle Tax	171	222	306
Commercial Vehicle Tax	462	1,037	609
Watercraft Tax	0	213	249
Interest on Idle Funds	3,146	4,546	4,546
Neighborhood Revitalization Rebate	-5,897	-8,025	-11,405
Miscellaneous	958	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**219,982**	**276,561**	**42,677**
Resources Available:	250,676	292,350	72,260
Expenditures:			
Personal Services	234,887	262,767	275,691
Contractual Services	0	0	51,972
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**234,887**	**262,767**	**327,663**
Unencumbered Cash Balance Dec 31	15,789	29,583	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	244,896	292,767	327,663
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	327,663
		Tax Required	255,403
	Delinquent Comp Rate:	4.0%	10,216
		Amount of 2025 Ad Valorem Tax	265,619

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,365	64,412	72,729
Receipts:			
Ad Valorem Tax	6,355	7,045	xxxxxxxxxxxxxxxxx
Delinquent Tax	157	6	290
Motor Vehicle Tax	1,072	963	1,075
Recreational Vehicle Tax	7	6	8
16/20M Vehicle Tax	7	7	9
Commercial Vehicle Tax	18	33	17
Watercraft Tax	0	7	7
Sales Tax	14,636	17,005	17,005
Rental Income	2,691	450	450
Sale of Assets	6,495	1,330	1,330
Interest on Idle Funds	2,111	1,950	1,950
Neighborhood Revitalization Rebate	-199	-243	-324
Miscellaneous	314	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,663**	**28,559**	**21,817**
Resources Available:	**81,028**	**92,971**	**94,546**
Expenditures:			
Contractual	7,987	12,873	18,830
Commodities	629	369	75,966
Operating Transfers to:			
Capital Improvements Fund	8,000	7,000	7,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,616**	**20,242**	**101,796**
Unencumbered Cash Balance Dec 31	64,412	72,729	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	74,713	72,491	101,796
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	101,796
		Tax Required	7,250
	Delinquent Comp Rate:	4.0%	290
		Amount of 2025 Ad Valorem Tax	7,540

City of Oswego 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,571	83,723	96,119
Receipts:			
State of Kansas Gas Tax	44,535	45,620	45,620
County Transfers Gas	0	0	0
Sales of Assets	15,625	10,000	10,000
Reimbursed Expense	391	489	0
Interest on Idle Funds	3,321	2,443	2,443
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,872**	**58,552**	**58,063**
Resources Available:	**150,443**	**142,275**	**154,182**
Expenditures:			
Personal Services	15,000	15,000	23,772
Contractual Services	12,591	5,181	14,620
Commodities	35,329	23,175	112,990
Operating Transfer to			
Municipal Equipment Fund	3,800	2,800	2,800
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,720**	**46,156**	**154,182**
Unencumbered Cash Balance Dec 31	83,723	96,119	0
2024/2025/2026 Budget Authority Amount	135,671	167,914	154,182

Adopted Budget

City Sales Tax- Streets	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	243,440	367,545	211,445
Receipts:			
Sales Tax	188,612	194,179	194,179
Interest on Idle Funds	14,530	17,266	17,266
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**203,141**	**211,445**	**211,445**
Resources Available:	**446,581**	**578,990**	**422,890**
Expenditures:			
Contractual Services	0	0	200,000
Commodities	79,036	0	200,000
Capital Outlay	0	367,545	22,890
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,036**	**367,545**	**422,890**
Unencumbered Cash Balance Dec 31	367,545	211,445	0
2024/2025/2026 Budget Authority Amount	751,118	605,614	422,890

City of Oswego 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax- Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	131,258	185,476	218,512
Receipts:			
Sales Tax	62,871	64,726	64,726
Interest on Idle Funds	6,368	2,349	2,349
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,239**	**67,075**	**67,075**
Resources Available:	**200,497**	**252,551**	**285,587**
Expenditures:			
Capital Outlay	0	34,039	285,587
Operating Tranfers to			
Capital Improvement Fund	15,021	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,021**	**34,039**	**285,587**
Unencumbered Cash Balance Dec 31	185,476	218,512	0
2024/2025/2026 Budget Authority Amount	208,620	247,690	285,587

Adopted Budget

City Sales Tax- 1/2 Cent	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	304,685	358,828	509,297
Receipts:			
Sales Tax	125,741	129,453	129,453
Reimbursed Income	1,980	0	0
Interest on Idle Funds	12,452	29,886	29,886
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**140,173**	**159,339**	**159,339**
Resources Available:	**444,858**	**518,167**	**668,636**
Expenditures:			
Commodities	0	8,870	125,000
Capital Outlay	64,740	0	543,636
Operating Transfers to:			
Municipal Equipment Fund	21,290	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**86,030**	**8,870**	**668,636**
Unencumbered Cash Balance Dec 31	358,828	509,297	0
2024/2025/2026 Budget Authority Amount	451,877	477,199	668,636

City of Oswego

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,368	24,371	24,871
Receipts:			
Rental Income	500	500	500
Interest on Idle Funds	503	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,003**	**500**	**500**
Resources Available:	**24,371**	**24,871**	**25,371**
Expenditures:			
Contractual Services	0	0	25,371
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**25,371**
Unencumbered Cash Balance Dec 31	24,371	24,871	0
2024/2025/2026 Budget Authority Amount	24,114	24,368	25,371

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,282	6,391	6,539
Receipts:			
Local Alcoholic Liquor Tax	109	148	105
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**109**	**148**	**105**
Resources Available:	**6,391**	**6,539**	**6,644**
Expenditures:			
Capital Outlay	0	0	6,644
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,644**
Unencumbered Cash Balance Dec 31	6,391	6,539	0
2024/2025/2026 Budget Authority Amount	6,527	6,627	6,644

City of Oswego

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Oswego Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	64,724	70,676	83,864
Receipts:			
Fuel Tax Credit	226	159	159
Membership Fees	37,763	34,596	34,596
Green Fees	38,554	36,634	36,634
Golf Cart Fees	44,989	38,913	38,913
Tournament Proceeds	10,153	9,672	9,672
Concessions	21,561	19,644	19,644
Merchandise Sales	2,169	3,022	3,022
Operating Transfers From			
General Fund	14,876	14,876	14,876
Interest on Idle Funds	1,324	2,665	2,665
Miscellaneous	25	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**171,640**	**160,181**	**160,181**
Resources Available:	**236,364**	**230,857**	**244,045**
Expenditures:			
Contractual Services	140,573	135,895	141,770
Commodities	14,352	11,098	20,850
Capital Outlay	3,500	0	64,139
Principal	0	0	13,474
Interest	0	0	3,812
Operating Transfers To:			
Capital Improvement Fund	7,263	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**165,688**	**146,993**	**244,045**
Unencumbered Cash Balance Dec 31	70,676	83,864	0
2024/2025/2026 Budget Authority Amount	220,078	223,858	244,045

Adopted Budget

Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,290	2,290	2,290
Receipts:			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,290**	**2,290**	**2,290**
Expenditures:			
Contractual Services	0	0	2,290
Cash Reserve (2026 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
2024/2025/2026 Budget Authority Amount	2,290	2,290	2,290

City of Oswego 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	981,996	1,089,623	1,194,138
Receipts:			
Water Sales	818,195	842,741	842,741
Bulk Water Sales	6,561	7,123	7,123
Water Fees	5,568	6,076	6,076
Penalties	15,567	15,035	15,035
Rental Income	4,200	4,200	4,200
Reimbursed Expense	230	4,698	0
Interest on Idle Funds	53,356	55,795	55,795
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**903,677**	**935,668**	**930,970**
Resources Available:	**1,885,673**	**2,025,291**	**2,125,108**
Expenditures:			
Production			
Personal Services	135,677	145,902	169,831
Contractual Services	82,063	113,704	130,090
Commodities	74,629	57,367	78,950
Administration			
Contractual Services	155	237	250
Distribution			
Personal Services	80,903	84,948	114,627
Contractual Services	33,615	52,918	84,610
Commodities	28,162	25,660	32,250
Capital Outlay	32,253	33,990	1,208,249
Debt Service			
Principal	135,000	135,000	135,000
Interest	59,342	57,177	46,251
Operating Transfers to:			
General Fund	110,000	110,000	110,000
Municipal Equipment Fund	7,250	7,250	8,000
Capital Improvements Fund	17,000	7,000	7,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**796,050**	**831,153**	**2,125,108**
Unencumbered Cash Balance Dec 31	1,089,623	1,194,138	0
2024/2025/2026 Budget Authority Amoun	1,910,762	1,855,176	2,125,108

City of Oswego

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	228,526	188,307	114,381
Receipts:			
Sewer Collections	303,138	314,176	314,176
Special Assessments	2,716	2,602	2,602
Interest on Idle Funds	12,575	12,757	12,757
Miscellaneous	4,931	1,703	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**323,360**	**331,238**	**329,535**
Resources Available:	**551,886**	**519,545**	**443,916**
Expenditures:			
Personal Services	61,531	66,539	63,573
Contractual Services	38,425	59,561	101,350
Commodities	7,628	6,702	26,670
Capital Outlay	41,870	38,002	29,573
Principal	115,000	135,000	120,000
Interest	49,325	49,560	52,950
Operating Transfers to:			
General Fund	32,000	32,000	32,000
Municipal Equipment Fund	10,800	9,400	9,400
Capital Improvements Fund	7,000	8,400	8,400
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**363,579**	**405,164**	**443,916**
Unencumbered Cash Balance Dec 31	188,307	114,381	0
2024/2025/2026 Budget Authority Amoun	473,947	602,844	443,916

City of Oswego 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	137,564	119,256	118,754
Receipts:			
Refuse Collections	221,797	230,615	230,615
Dumpster Fees	8,043	8,137	8,137
Interest on Idle Funds	7,466	9,245	9,245
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**237,306**	**247,997**	**247,997**
Resources Available:	**374,870**	**367,253**	**366,751**
Expenditures:			
Personal Services	88,709	97,615	105,044
Contractual Services	79,341	81,946	108,015
Commodities	20,119	19,938	18,950
Capital Outlay	0	0	85,742
Operating Transfers to:			
General Fund	29,000	29,000	29,000
Municipal Equipment Fund	31,445	13,000	13,000
Capital Improvements Fund	7,000	7,000	7,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**255,614**	**248,499**	**366,751**
Unencumbered Cash Balance Dec 31	119,256	118,754	0
2024/2025/2026 Budget Authority Amount	348,554	398,674	366,751

City of Oswego

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **VIN Inpsection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	8,462
Receipts:			
VIN Inpsections	0	2,000	2,000
Operating Transfer from			
General Fund	0	6,462	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**8,462**	**2,000**
Resources Available:	**0**	**8,462**	**10,462**
Expenditures:			
Capital Outlay	0	0	10,462
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**10,462**
Unencumbered Cash Balance Dec 31	0	8,462	0
2024/2025/2026 Budget Authority Amount	0	0	10,462

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sick Leave		**Health Insurance Premiun**		**Municipal Equipment**		**Capital Improvements**		**ARPA Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	41,542	Cash Balance Jan 1	12,063	Cash Balance Jan 1	593,222	Cash Balance Jan 1	619,172	Cash Balance Jan 1	10,369	1,276,368
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	865			Federal Grant	42,498	Interest Income	28,752	Reimbursed Expense	145	
				Interest Income	28,150	Miscellaneous	14,719			
				Sale of Property	107,824	Operating Transfers from:				
				Lease Proceeds	225,566	General	60,304			
				Donations	5,656	Airport	8,000			
				Miscellaneous	25	Water	17,000			
				Operating Transfers from:		Sewer	7,000			
				General	65,367	Refuse	7,000			
				Special Highway	3,800	City Sales Tax - Park	15,021			
				Water	7,250	Colf Course Fund	7,263			
				Sewer	10,800					
				City Sales Tax Find 1/2	21,290					
				Refuse	31,445					
Total Receipts	865	Total Receipts	0	Total Receipts	549,671	Total Receipts	165,059	Total Receipts	145	715,740
Resources Available:	42,407	Resources Available:	12,063	Resources Available:	1,142,893	Resources Available:	784,231	Resources Available:	10,514	1,992,108
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Contractual	100	Capital Outlay	29,156	Capital Outlay	10,512	
				Capital Outlay	433,555	Principal	48,950			
				Pumper Truck-Lease	97,290					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	530,945	Total Expenditures	78,106	Total Expenditures	10,512	619,563
Cash Balance Dec 31	42,407	Cash Balance Dec 31	12,063	Cash Balance Dec 31	611,948	Cash Balance Dec 31	706,125	Cash Balance Dec 31	2	**1,372,545**
										1,372,545

**Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Home Grant Revolving		**Neighborhood Revitalization Grant**		**Downtown Revitalization Grant**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	89,966	Cash Balance Dec 31	108,089	Cash Balance Dec 31	1,613	Cash Balance Dec 31		Cash Balance Dec 31		199,668
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	2,100	Interest Income	2,429							
Total Receipts	2,100	Total Receipts	2429	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,529
Resources Available:	92,066	Resources Available:	110,518	Resources Available:	1,613	Resources Available:	0	Resources Available:	0	204,197
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	92,066	Cash Balance Dec 31	110,518	Cash Balance Dec 31	1,613	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**204,197**
										204,197

** Note: These two block figures should agree.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,164,561	42.013	1,173,518	40.989	1,794,284	383,262	43.206
Debt Service							
Library	26,076	2.989	27,597	3.002	29,409	26,612	3.000
Employee Benefits	234,887	25.205	262,767	29.968	327,663	265,619	29.944
Airport	16,616	0.850	20,242	0.851	101,796	7,540	0.850
Special Highway	66,720		46,156		154,182		
City Sales Tax- Streets	79,036		367,545		422,890		
City Sales Tax- Parks	15,021		34,039		285,587		
City Sales Tax- 1/2 Cent	86,030		8,870		668,636		
Industrial					25,371		
Special Parks & Recreation					6,644		
Oswego Golf Course	165,688		146,993		244,045		
Electric					2,290		
Water	796,050		831,153		2,125,108		
Sewer	363,579		405,164		443,916		
Refuse	255,614		248,499		366,751		
VIN Inpsection					10,462		
Non-Budgeted Funds-A	619,563						
Non-Budgeted Funds-B							
Totals	3,889,440	71.057	3,572,543	74.810	7,009,034	683,032	77.000
						*Revenue Neutral Rate***	*72.001*
Less: Transfers	447,416		340,555		341,843		
Net Expenditure	3,442,024		3,231,988		6,667,191		
Total Tax Levied	570,311		638,668		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,026,074		8,537,174		8,870,542		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	5,255,000	4,975,000	4,680,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	80,830	61,253	201,141
Total	5,335,830	5,036,253	4,881,141

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,164,561	42.013	1,173,518	40.989	1,772,108	361,086	40.706
Debt Service							
Library	26,076	2.989	27,597	3.002	29,409	26,612	3.000
Employee Benefits	234,887	25.205	262,767	29.968	327,663	265,619	29.944
Airport	16,616	0.850	20,242	0.851	101,796	7,540	0.850
Special Highway	66,720		46,156		154,182		
City Sales Tax- Streets	79,036		367,545		422,890		
City Sales Tax- Parks	15,021		34,039		285,587		
City Sales Tax- 1/2 Cent	86,030		8,870		668,636		
Industrial					25,371		
Special Parks & Recreation					6,644		
Oswego Golf Course	165,688		146,993		244,045		
Electric					2,290		
Water	796,050		831,153		2,125,108		
Sewer	363,579		405,164		443,916		
Refuse	255,614		248,499		366,751		
VIN Inpsection					10,462		
Non-Budgeted Funds-A	619,563						
Non-Budgeted Funds-B							
Totals	3,889,440	71.057	3,572,543	74.810	6,986,858	660,856	74.500
						*Revenue Neutral Rate***	*72.001*
Less: Transfers	447,416		340,555		341,843		
Net Expenditure	3,442,024		3,231,988		6,645,015		
Total Tax Levied	570,311		638,668		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,026,074		8,537,174		8,870,542		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	5,255,000	4,975,000	4,680,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	80,830	61,253	201,141
Total	5,335,830	5,036,253	4,881,141

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

City of Oswego 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	338,880	38.203	14,551
Library	26,629	3.002	1,143
Employee Benefits	265,619	29.944	11,405
Airport	7,540	0.850	324
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	638,668	71.999	27,423

2025 July 1 Valuation: 8,870,542

Valuation Factor: 8,870.542

Neighborhood Revitalization Subj to Rebate: 380,893

Neighborhood Revitalization factor: 380.893

**This information comes from the 2026 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 OSWEGO, KANSAS, HEREBY NOTIFIES THE LABETTE 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 77.000. The date of our hearing is September 8, 2025 at 6:30 PM and will be held at 703 5th St. 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 October 1, 2025.

WITNESS my hand and official seal on 7-14, 2025.

(Seal)

Jennifer Hine
Clerk or Officer of Governing Body

Resolution No. 9-8-25A

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 was calculated as 72.001 mills by the Labette County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 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:

The City of Oswego shall levy a property tax rate exceeding the Revenue Neutral Rate of 72.001 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 8th day of September 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

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 8, 2025

Resolution No. 9-8-25A

Governing Body Member	Yes	No	No Vote
Brandon Conrad	X		
Jesse Merritt	X		
Peyton Kessler	X		
Brandy Scott	X		
TOTAL	4		

Certified:

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.**

The first publication was made on **July 24, 2025,** knowledge of the statements above set forth, and that they are true.

State of Kansas, Labette County

Subscribed and sworn to before me this **24th day of July 2025.**

(Notary Public)

My appointment expires **September 1, 2027**
Printer's fee **$76.50**

RENA RUSSELL
Notary Public - State of Kansas
My Appt. 09/01/2027

PUBLIC NOTICE

(First published in the Labette Avenue, Thursday, July 24, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget

Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,164,563	42.013	1,173,518	40.989	1,791,284	383,262	43.206
Debt Service							
Library	26,076	2.989	27,593	3.002	29,409	26,632	3.000
Employee Benefits	734,987	25.205	262,767	29.968	327,663	265,619	29.944
Airport	16,616	0.850	20,242	0.851	101,796	7,360	0.830
Special Highway	66,720		46,156		154,182		
City Sales Tax- Streets	79,036		367,543		432,890		
City Sales Tax- Parks	15,021		34,039		285,587		
City Sales Tax- 1/2 Cent	86,000		8,870		668,636		
Industrial					25,371		
Special Parks & Recreation					6,614		
Oswego Golf Course	165,688		146,993		244,045		
Electric					2,290		
Water	796,050		831,153		2,135,108		
Sewer	363,579		405,164		413,916		
Refuse	255,614		248,499		366,751		
VIN Inspection					10,462		
Non-Budgeted Funds-A	619,563						
Non-Budgeted Funds-B							
Totals	3,889,440	71.057	3,572,543	74.810	7,009,034	683,032	77.000
						Revenue Neutral Rate**	72.001
Less: Transfers	447,416		340,555		341,843		
Net Expenditure	3,442,024		3,231,988		6,667,191		
Total Tax Levied	570,311		638,668		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,026,074		8,537,174		8,870,542		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,255,000		4,975,000		4,680,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	80,830		61,253		201,141		
Total	5,335,830		5,036,253		4,881,141		

*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 the July 29, 2025 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.

Larry Hiatt

July 29, 2025

Joleen M. Walden

Notary Public

My Commission Expires: November 13, 2028

Printer's Fee: $96.60

NOTARY PUBLIC STATE OF KANSAS

JOLEEN M. WALDEN
NOTARY PUBLIC
STATE OF KANSAS
My App. Exp. 11/13/28

Legal Notice

(First Published in the Columbus News Report Tuesday, July 29, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

The governing body of

City of Oswego

will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,164,561	42.013	1,173,518	40.989	1,794,284	383,262	43.206
Debt Service							
Library	26,076	2.989	27,597	3.002	29,409	26,612	3.000
Employee Benefits	234,887	25.205	262,767	29.968	327,663	265,619	29.944
Airport	16,616	0.850	20,242	0.851	101,796	7,540	0.850
Special Highway	66,720		46,156		154,182		
City Sales Tax- Streets	79,036		367,545		422,890		
City Sales Tax- Parks	15,021		34,039		285,587		
City Sales Tax- 1/2 Cent	86,030		8,870		668,636		
Industrial					25,371		
Special Parks & Recreation					6,644		
Oswego Golf Course	165,688		146,993		244,045		
Electric					2,290		
Water	796,050		831,153		2,125,108		
Sewer	363,579		405,164		443,916		
Refuse	255,614		248,499		366,751		
VIN Inpsection					10,462		
Non-Budgeted Funds-A	619,563						
Non-Budgeted Funds-B							
Totals	3,889,440	71.057	3,572,543	74.810	7,009,034	683,032	77.000
						*Revenue Neutral Rate***	*72.001*
Less: Transfers	447,416		340,555		341,843		
Net Expenditure	3,442,024		3,231,988		6,667,191		
Total Tax Levied	570,311		638,668		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,026,074		8,537,174		8,870,542		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,255,000		4,975,000		4,680,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	80,830		61,253		201,141		
Total	5,335,830		5,036,253		4,881,141		

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk