State of Kansas
2022 City

CERTIFICATE

To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Osborne, 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Ta		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	1,287,580	538,559	
Debt Service	10-113	8	51,125		
Library	12-1220	8	82,350	65,434	
Recreation	12-1927	9	31,850	15,899	
Special Highway		10	101,845		
Special Parks		10	23,466		
Equipment		11	1,088		
Permanent Rec. Park Equip		11	32,642		
Electric & Water		12	3,093,401		
Sewer		13	150,830		
Golf		13	47,500		
Airport		14	20,205		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxx	4,923,882	619,892	
					County Clerk's Use Only
Budget Summary		17			
Neighborhood Revitalization Rebate		18			Nov 1, 2021 Total Assessed

Assisted by:
Adams Brown LLC

Address:
P.O. Box 1186
Hays, KS 67601
Email:

Attest: _____ 2021

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City
2022

City of Osborne, Kansas

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	440,905	68,335	1,713	1,360	5,348	551
Debt Service	93,632	14,512	364	289	1,136	117
Library	62,849	9,741	244	194	762	78
Recreation						
TOTAL	597,386	92,588	2,321	1,843	7,246	746

County Treas Motor Vehicle Estimate 92,588
County Treas Recreational Vehicle Estimate 2,321
County Treas 16/20M Vehicle Estimate 1,843
County Treas Commercial Vehicle Tax Estimate 7,246
County Treas Watercraft Tax Estimate 746

Motor Vehicle Factor 0.15499
Recreational Vehicle Factor 0.00389
16/20M Vehicle Factor 0.00309
Commercial Vehicle Factor 0.01213
Watercraft Factor 0.00125

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Electric and Water Fund	General Fund	240,000	236,000	240,000	K.S.A. 12-825D
Electric and Water Fund	Bond and Interest Fund	52,000	54,000	33,801	K.S.A. 12-825D
Electric and Water Fund	Electric Utility Reserve	250,000	250,000	250,000	K.S.A. 12-825D
Electric and Water Fund	Golf Fund	15,000	15,000	15,000	Council Approved
Recreation Fund	Perm. Rec, Park Equip,	5,000	5,000	5,000	K.S.A. 12-1, 117
	Totals	562,000	560,000	543,801	
	Adjustments*				
	Adjusted Totals	562,000	560,000	543,801	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City
2022

City of Osborne, Kansas

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006A	1/18/2006	12/1/2021	3.75-5.20	175,000	12,000	6/1 & 12/1	12/1	498	12,000	0	0
Series 2012A	1/13/2012	12/1/2021	0.50-3.00	895,000	100,000	6/1 & 12/1	12/1	3,000	100,000	0	0
Series 2012B	11/9/2012	12/1/2022	0.50-2.25	475,000	100,000	6/1 & 12/1	12/1	2,250	50,000	1,125	50,000
Total G.O. Bonds					**212,000**			**5,748**	**162,000**	**1,125**	**50,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Pollution	4/28/2009	9/1/2030	2.67	292,010	162,558		2/1 &8/1	4,245	14,385	3,858	14,772
Total Other					**162,558**			**4,245**	**14,385**	**3,858**	**14,772**
Total Indebtedness					**374,558**			**9,993**	**176,385**	**4,983**	**64,772**

City of Osborne, Kansas

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 2021	Payments Due 2021	Payments Due 2022
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

State of Kansas
City

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2022

Library found in: City of Osborne, Kansas
Osborne County

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 2021	Proposed Year 2022
Ad Valorem Tax	$62,849	$65,434
Delinquent Tax	$1,839	$0
Motor Vehicle Tax	$9,955	$9,741
Recreational Vehicle Tax	$275	$244
16/20M Vehicle Tax	$186	$194
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$75,104	$75,613
Difference in Total Taxes:	$509	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,340,011	$6,735,125
Did Assessed Valuation Decrease?	No	
Levy Rate	9.914	9.715
Difference in Levy Rate:	(0.199)	
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.

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	483,403	510,260	304,632
Receipts:			
Ad Valorem Tax	413,829	440,905	xxxxxxxxxxxxxxxxx
Delinquent Tax	11,518	16,918	0
Motor Vehicle Tax	68,185	68,162	68,335
Recreational Vehicle Tax	1,783	1,879	1,713
16/20M Vehicle Tax	1,044	1,276	1,360
Commercial Vehicle Tax	4,421	3,797	5,348
Watercraft Tax	342	468	551
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	440	205	205
Local Sales/Use Tax	60,406	52,000	52,000
Licenses and Permits	7,662	4,500	4,500
Franchise Taxes	29,502	33,000	29,000
Highway Connecting Links	25,296	9,000	9,000
Fines and Bond Payments	19,236	7,500	7,500
Sales of Assets	15	0	0
Cemetery Lots and Permits	2,500	2,000	2,000
Osborne County Rock Receipts	1,814	500	500
Sales of Fireworks	3,800	100	100
Refunds	30,695	0	0
Rent Income	8,244	6,000	6,000
Swimming Pool	0	11,500	11,500
Transfers In	240,000	236,000	240,000
Interest on Idle Funds	26,606	5,500	5,500
Neighborhood Revitalization Rebate	-6,899	-3,738	-1,223
Miscellaneous	28,469	500	500
Does miscellaneous exceed 10% Total Re			
Total Receipts	**978,908**	**897,972**	**444,389**
Resources Available:	**1,462,311**	**1,408,232**	**749,021**
Expenditures:			
General Government	206,101	147,000	147,000
Police Department	189,755	239,850	218,930
Fire Deparment	12,242	16,950	17,150
Street Department	111,139	149,800	262,500
Ball Field	6,118	11,200	17,500
Park Deparment	45,038	81,100	104,300
Cemetery	3,508	4,100	5,200
Swimming Pool	27,517	64,000	73,000
Tort Liability	3,509	3,500	7,000
Economic Development	28,080	28,100	29,500
Golf	42,098	41,000	46,000
City Office Building	12,129	14,000	14,000
Ambulance	27,000	27,000	27,000
Employee Benefits	237,817	276,000	276,000
Sub-Total detail page	952,051	1,103,600	1,245,080
Cash Forward (2022 column)	0	0	42,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**952,051**	**1,103,600**	**1,287,580**
Unencumbered Cash Balance Dec 31	510,260	304,632	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,167,074	1,190,100	1,287,580
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,287,580
		Tax Required	538,559
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	538,559

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2022

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	63,532	80,000	80,000
Contractual	71,475	61,000	61,000
Commodities	5,196	5,000	5,000
Capital Outlay	0	0	0
Miscellaneous	65,898	1,000	1,000
Total	**206,101**	**147,000**	**147,000**
Police Department			
Salaries	132,550	145,000	166,000
Contractual	6,082	9,000	9,000
Commodities	33,030	15,000	15,000
Capital Outlay	3,315	43,000	1,080
Fuel/Miscellaneous	14,778	15,500	15,500
Attorney Fees/Inmate Expenses	0	10,850	10,850
Animal Control	0	1,500	1,500
Total	**189,755**	**239,850**	**218,930**
Fire Deparment			
Contractual	3,553	6,300	6,000
Commodities	8,689	6,150	6,150
Fuel Expense	0	500	1,000
Fireworks	0	4,000	4,000
Total	**12,242**	**16,950**	**17,150**
Street Department			
Salaries	34,180	33,000	38,000
Contractual	3,464	8,500	7,000
Commodities	72,879	70,000	70,000
Capital Outlay	616	25,800	135,000
Equipment/Fuel	0	12,500	12,500
Total	**111,139**	**149,800**	**262,500**
Ball Field			
Salaries	3,775	5,300	5,500
Contractual	10	1,600	1,600
Commodities	2,333	3,900	10,000
Equipment/Fuel	0	400	400
Total	**6,118**	**11,200**	**17,500**
Park Deparment			
Salaries	35,121	35,000	40,000
Contractual	1,278	1,500	1,500
Commodities	6,149	5,000	5,000
Capital Outlay	2,490	37,000	55,200
Equipment/Fuel	0	2,600	2,600
Total	**45,038**	**81,100**	**104,300**
Cemetery			
Contractual	0	400	500
Commodities	3,508	3,500	4,500
Equipment/Fuel	0	200	200
Total	**3,508**	**4,100**	**5,200**
Swimming Pool			
Salaries	0	23,000	32,000
Contractual	0	2,500	2,500
Commodities	2,017	11,500	11,500
Capital Outlay	25,500	27,000	27,000
Total	**27,517**	**64,000**	**73,000**
Tort Liability			
Contractual	3,509	3,500	7,000
Total	**3,509**	**3,500**	**7,000**
Economic Development			
Salaries	28,080	28,100	29,500
Total	**28,080**	**28,100**	**29,500**
Golf			
Salaries	42,098	41,000	46,000
Total	**42,098**	**41,000**	**46,000**
City Office Building			
Salaries	0	3,500	3,500
Contractual	8,460	9,000	9,000
Commodities	3,669	1,500	1,500
Total	**12,129**	**14,000**	**14,000**
Ambulance			
Contractual	27,000	27,000	27,000
Total	**27,000**	**27,000**	**27,000**
Employee Benefits			
Insurance Premiums	134,697	170,000	160,000
Payroll Taxes	28,070	29,000	29,000
Retirement	37,088	44,000	44,000
Unemployment Insurance	767	1,000	1,000
Workman's Compensation	37,195	32,000	42,000
Total	**237,817**	**276,000**	**276,000**
Page Total	**952,051**	**1,103,600**	**1,245,080**

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

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,792	3,160	906
Receipts:			
Ad Valorem Tax	86,789	93,632	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,699	2,865	0
Motor Vehicle Tax	17,875	14,241	14,512
Recreational Vehicle Tax	0	393	364
16/20M Vehicle Tax	258	266	289
Commercial Vehicle Tax	1,189	793	1,136
Watercraft Tax	92	98	117
Transfers In	52,000	54,000	33,801
Neighborhood Revitalization Rebate	-1,441	-794	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**159,461**	**165,494**	**50,219**
Resources Available:	**170,253**	**168,654**	**51,125**
Expenditures:			
Bond Principal	157,000	162,000	50,000
Interest	10,093	5,748	1,125
Cash Basis Reserve (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total E			
Total Expenditures	**167,093**	**167,748**	**51,125**
Unencumbered Cash Balance Dec 31	3,160	906	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	177,093	167,748	51,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,125
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,754	11,502	6,046
Receipts:			
Ad Valorem Tax	60,492	62,849	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,386	1,839	0
Motor Vehicle Tax	9,807	9,955	9,741
Recreational Vehicle Tax	257	275	244
16/20M Vehicle Tax	127	186	194
Commercial Vehicle Tax	680	555	762
Watercraft Tax	53	68	78
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(1,008)	-533	-149
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**71,794**	**75,194**	**10,870**
Resources Available:	**84,548**	**86,696**	**16,916**
Expenditures:			
Personal Services	34,264	35,000	39,000
Contractual	564	1,500	1,500
Commodities	343	1,500	1,500
Capital Outlay	8,000	4,000	2,400
Appropriations to Library Board	29,875	37,150	36,950
Miscellaneous	0	1,500	1,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	**73,046**	**80,650**	**82,350**
Unencumbered Cash Balance Dec 31	11,502	6,046	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	80,750	80,650	82,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	82,350
		Tax Required	65,434
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	65,434

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,697	26,955	12,487
Receipts:			
Ad Valorem Tax	11,878	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	248	372	0
Motor Vehicle Tax	1,914	1,948	
Recreational Vehicle Tax	50	54	
16/20M Vehicle Tax	25	36	
Commercial Vehicle Tax	133	109	
Watercraft Tax	10	13	
Program Fees	7,635	3,500	3,500
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-197	0	-36
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**21,696**	**6,032**	**3,464**
Resources Available:	42,393	32,987	15,951
Expenditures:			
Contractual	6,800	9,750	17,000
Commodities	3,573	0	0
Summer Recreation Program	0	5,500	9,600
Transfers Out	5,000	5,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	65	250	250
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**15,438**	**20,500**	**31,850**
Unencumbered Cash Balance Dec 31	26,955	12,487	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	23,900	20,500	31,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	31,850
		Tax Required	15,899
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	15,899

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	70,405	72,245	69,135
Receipts:			
State of Kansas Gas Tax	33,351	32,890	32,710
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	552	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**33,903**	**32,890**	**32,710**
Resources Available:	**104,308**	**105,135**	**101,845**
Expenditures:			
Personal Services	32,063	32,000	37,000
Contractual	0	4,000	4,000
Commodities	0	0	60,845
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**32,063**	**36,000**	**101,845**
Unencumbered Cash Balance Dec 31	72,245	69,135	0
2020/2021/2022 Budget Authority Amount:	103,948	101,353	101,845

Adopted Budget

Special Parks	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	22,616	23,056	23,261
Receipts:			
Liquor Tax	440	205	205
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**440**	**205**	**205**
Resources Available:	**23,056**	**23,261**	**23,466**
Expenditures:			
Capital Outlay	0	0	23,466
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**23,466**
Unencumbered Cash Balance Dec 31	23,056	23,261	0
2020/2021/2022 Budget Authority Amount:	22,600	23,026	23,466

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,088	1,088	1,088
Receipts:			
Transfers In	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,088**	**1,088**	**1,088**
Expenditures:			
Capital Outlay	0	0	1,088
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**1,088**
Unencumbered Cash Balance Dec 31	1,088	1,088	0
2020/2021/2022 Budget Authority Amount:	1,088	1,088	1,088

Adopted Budget

Permanent Rec. Park Equip	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	19,242	23,642	27,642
Receipts:			
Donations	0	0	0
Transfers In	5,000	5,000	5,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**5,000**	**5,000**	**5,000**
Resources Available:	**24,242**	**28,642**	**32,642**
Expenditures:			
Capital Outlay	600	1,000	32,642
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**600**	**1,000**	**32,642**
Unencumbered Cash Balance Dec 31	23,642	27,642	0
2020/2021/2022 Budget Authority Amount:	30,530	29,242	32,642

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric & Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,596,972	1,841,293	1,369,693
Receipts:			
Electric Service Collections and Related Fe	2,226,914	2,250,000	2,250,000
Refunds	0	5,000	5,000
Transfer In	0	0	0
Licenses and Permits	750	0	0
Penalties	12,459	0	0
Rent	200	0	0
Water Collection	216,270	215,000	215,000
Interest on Idle Funds	0	0	0
Miscellaneous	14,090	15,000	15,000
Does miscellaneous exceed 10% Total Re			
Total Receipts	**2,470,683**	**2,485,000**	**2,485,000**
Resources Available:	**4,067,655**	**4,326,293**	**3,854,693**
Expenditures:			
Electric Production	963,296	1,453,000	1,492,000
Electric Distribution	224,334	287,500	372,500
Electric Administration	295,952	398,000	403,100
Water Production	57,625	109,000	113,000
Water Distribution	59,877	88,100	104,000
Water Administration	68,278	66,000	70,000
Transfers:			
General Fund	240,000	236,000	240,000
Electric Reserve	250,000	250,000	250,000
Bond and Interest Fund	52,000	54,000	33,801
Golf Fund	15,000	15,000	15,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**2,226,362**	**2,956,600**	**3,093,401**
Unencumbered Cash Balance Dec 31	1,841,293	1,369,693	761,292
2020/2021/2022 Budget Authority Amount	2,959,896	2,958,600	3,093,401

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2022

Adopted Budget **Electric & Water - Detail Expenditure**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Electric Production			
Salaries	75,103	120,000	120,000
Contractual	10,252	10,000	10,000
Commodities	31,026	30,000	30,000
Capital Outlay	319	48,000	84,000
Fuel and Electricity	822,316	1,220,000	1,220,000
Auto Insurance	24,280	25,000	28,000
Total	**963,296**	**1,453,000**	**1,492,000**
Electric Distribution			
Salaries	143,256	165,000	170,000
Contractual	61	12,000	13,000
Commodities	68,567	65,000	65,000
Capital Outlay	11,334	29,000	111,500
Auto/Fuel	1,116	10,500	7,000
House Demo		6,000	6,000
Total	**224,334**	**287,500**	**372,500**
Electric Administration			
Salaries	52,922	60,000	60,000
Contractual	26,361	20,000	20,000
Commodities	11,028	11,000	11,000
Capital Outlay	616	0	0
Insurance	21,632	20,000	25,000
Payroll Tax	19,350	30,000	30,000
Retirement	25,033	37,300	37,300
Health Insurance	49,924	96,000	96,000
Service Trust	0	7,000	7,000
Economic Development	6,442	15,700	15,800
Refunds	4,024	11,500	11,500
Sales Tax	77,858	85,000	85,000
Use Tax	0	2,500	2,500
Miscellaneous	762	2,000	2,000
Total	**295,952**	**398,000**	**403,100**
Water Production			
Salaries	32,560	33,000	37,000
Contractual	8,993	10,000	10,000
Commodities	15,932	16,000	16,000
Capital Outlay	140	49,000	49,000
Auto	0	1,000	1,000
Total	**57,625**	**109,000**	**113,000**
Water Distribution			
Salaries	28,503	26,100	30,000
Contractual	14,934	15,000	15,000
Commodities	10,157	10,000	10,000
Capital Outlay	2,542	30,000	40,000
Auto/Fuel	3,741	7,000	9,000
Total	**59,877**	**88,100**	**104,000**
Water Administration			
Contractual	6,264	8,000	8,000
Commodities	1,629	0	0
Office Supplies	0	4,300	4,300
Insurance	6,181	6,000	10,000
Payroll Tax	4,075	5,000	5,000
Retirement	5,968	8,700	8,700
Health Insurance	27,040	30,000	30,000
Water Protection Fee	2,630	4,000	4,000
Contingency Reserve	13,875	0	0
Capital Outlay	616	0	0
Total	**68,278**	**66,000**	**70,000**
Page Total	**1,669,362**	**2,401,600**	**2,554,600**

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

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	200,056	211,868	167,868
Receipts:			
Customer Sales	96,205	91,000	91,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**96,205**	**91,000**	**91,000**
Resources Available:	**296,261**	**302,868**	**258,868**
Expenditures:			
Personal Services	31,830	50,000	50,000
Contractual	921	8,000	8,000
Commodities	8,040	1,000	1,000
Capital Outlay	0	13,670	25,000
KDHE Water Pollution Loan	18,630	18,630	18,630
Repairs and Maintenance	863	1,500	0
Operating Expenses	0	8,500	7,500
Insurance	6,181	6,000	10,000
Auto	0	5,000	8,000
Payroll Taxes	2,092	3,000	3,000
Health Insurance	12,769	16,000	16,000
Retirement	3,059	3,700	3,700
Cash Forward (2022 column)	0	0	0
Miscellaneous	8	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**84,393**	**135,000**	**150,830**
Unencumbered Cash Balance Dec 31	211,868	167,868	108,038
2020/2021/2022 Budget Authority Amount	134,000	135,000	150,830

Adopted Budget **Golf**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,260	36,436	31,855
Receipts:			
Fees and Collections	30,829	28,000	28,000
Rent	7,280	9,600	9,600
Donations	1,201	0	0
Transfers In	15,000	15,000	15,000
Interest on Idle Funds	0	0	0
Miscellaneous	197	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**54,507**	**52,600**	**52,600**
Resources Available:	**71,767**	**89,036**	**84,455**
Expenditures:			
Salaries	3,373	8,000	8,000
Contractual	3,533	13,000	6,000
Commodities	17,494	14,500	15,000
Capital Outlay	10,931	21,681	15,000
Transfers Out	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	3,500
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**35,331**	**57,181**	**47,500**
Unencumbered Cash Balance Dec 31	36,436	31,855	36,955
2020/2021/2022 Budget Authority Amount	56,181	57,181	47,500

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	32,468	23,773	12,205
Receipts:			
Rent	9,579	8,000	8,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**9,579**	**8,000**	**8,000**
Resources Available:	**42,047**	**31,773**	**20,205**
Expenditures:			
Salaries	2,785	3,000	4,000
Contractual	11,898	12,268	12,000
Commodities	3,591	4,300	4,205
Capital Outlay	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**18,274**	**19,568**	**20,205**
Unencumbered Cash Balance Dec 31	23,773	12,205	0
2020/2021/2022 Budget Authority Amount:	18,900	29,568	20,205

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Osborne, Kansas

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

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	523,060	Cash Balance	2,396	Cash Balance	24,462	Cash Balance	-6,500	Cash Balance	0	543,418
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Repayments	46,565	None	0	Lots and Permits	50	Community Foundation	715,600	Rents	5,025	
Interest Income	2,759					CDBG Grant	691,087			
Total Receipts	49,324	Total Receipts	0	Total Receipts	50	Total Receipts	1406687	Total Receipts	5025	1,461,086
Resources Ava	572,384	Resources Ava	2,396	Resources Ava	24,512	Resources Ava	1,400,187	Resources Ava	5,025	2,004,504
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans	70,000	None	0	None	0	Pool Project	1,522,518	Commodities	255	
Total Expenditu	70,000	Total Expenditu	0	Total Expenditu	0	Total Expenditu	1,522,518	Total Expenditu	255	1,592,773
Cash Balance	502,384	Cash Balance	2,396	Cash Balance	24,512	Cash Balance	-122,331	Cash Balance	4,770	**411,731**
							See Tab B			**411,731**

**Note: These two block figures should agree.

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

City of Osborne, Kansas

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Utility Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance D	896,220	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		896,220
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	250,000									
Total Receipts	250,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	250,000
Resources Ava	1,146,220	Resources Ava	0	Resources Ava	0	Resources Ava	0	Resources Ava	0	1,146,220
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	0
Cash Balance D	1,146,220	Cash Balance D	0	Cash Balance D	0	Cash Balance D	0	Cash Balance D	0	**1,146,220**
										1,146,220

**Note: These two block figures should agree.

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

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Osborne, Kansas
will meet on September 1, 2021 at 6:00 PM at City Clerk's Office for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	952,051	67.795	1,103,600	69.544	1,287,580	538,559	79.963
Debt Service	167,093	14.164	167,748	14.769	51,125		
Library	73,046	9.901	80,650	9.914	82,350	65,434	9.715
Recreation	15,438	1.938	20,500		31,850	15,899	2.361
Special Highway	32,063		36,000		101,845		
Special Parks					23,466		
Equipment					1,088		
Permanent Rec. Park Equip	600		1,000		32,642		
Electric & Water	2,226,362		2,956,600		3,093,401		
Sewer	84,393		135,000		150,830		
Golf	35,331		57,181		47,500		
Airport	18,274		19,568		20,205		
Non-Budgeted Funds-A	1,592,773						
Non-Budgeted Funds-B							
Totals	5,197,424	93.798	4,577,847	94.227	4,923,882	619,892	92.039
*Revenue Neutral Rate***							88.700
Less: Transfers	562,000		560,000		543,801		
Net Expenditure	4,635,424		4,017,847		4,380,081		
Total Tax Levied	602,661		597,386		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,425,213		6,340,011		6,735,125		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	526,000	369,000	212,000
Revenue Bonds	0	0	0
Other	190,209	176,567	162,558
Lease Purchase Principal	0	0	0
Total	716,209	545,567	374,558

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Hanna Eilert
City Official Title: City Clerk

No assurance is provided. Substantially all disclosures omitted.

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	537,336	79.781	1,223
Debt Service	0		0
Library	65,285	9.693	149
Recreation	15,863	2.355	36
			0
TOTAL	618,484	91.830	1,408

2021 July 1 Valuation: 6,735,125

Valuation Factor: 6,735.125

Neighborhood Revitalization Subj to Rebate: 15,331

Neighborhood Revitalization factor: 15.331

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for compl the Neighborhood Revitalization Rebate table.

No assurance is provided. Substantially all disclosures omitted.

Resolution No. 3-2021

A RESOLUTION OF 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 88.700 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 01, 2021 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 88.700 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 1st day of September 2021 and **SIGNED** by the Governing Body.

ATTEST: Hanna L. Eilert
City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Osborne, Kansas, HEREBY NOTIFIES THE Osborne COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 92.039. The date of our hearing is September 1, 2021 at ~~7:00~~ 6:00 PM AM/PM and will be held at City Clerk's Office 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 15, 2021.

(Seal)

Hanna L. Eilert

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Osborne, Kansas **, HEREBY NOTIFIES THE** Osborne **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 92.039. The date of our hearing is September 1, 2021 at 7:00 AM/PM and will be held at City Clerk's Office 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 15, 2021.

(Seal)

Hanna L. Eilert

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.