State of Kansas
City

2024

CERTIFICATE

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
City of Overbrook
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	1,096,870	213,853	25.242
Debt Service	10-113	8	19,276		
Library	12-1220	8	111,000	99,532	11.748
Public Safety		9	254,920	192,873	22.760
Street Maintenance		9	169,980	79,127	9.340
Parks and Maintenance		10	150,000	46,991	5.547
		10			
Special Highway		11	206,358		
Water Utility		11	656,828		
Sewer Utility		12	225,383		
Pool		12	91,188		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxx	2,981,803	632,376	74.643
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			8,480,195
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 70.576

Assisted by:

Address:

Email:

Jon Buckley Mayor

Attest: 12-28 2023
County Clerk

Jim Kogge City Clerk
Governing Body

CPA Summary

State of Kansas
City

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Overbrook

will meet on September 18, 2023 at 6:30 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	707,325	25.327	653,070	25.253	1,096,870	213,853	25.242
Debt Service	16,275		16,912		19,276		
Library	97,608	11.351	105,504	11.778	111,000	99,532	11.748
Public Safety	188,481	21.841	191,000	21.743	254,920	192,873	22.766
Street Maintenance	45,282	9.207	84,980	9.610	169,980	79,127	9.340
Parks and Maintenance	64,680	4.026	85,000	5.550	150,000	46,991	5.547
Special Highway			30,000		206,358		
Water Utility	343,506		362,516		656,828		
Sewer Utility	142,612		142,464		225,383		
Pool	73,538		70,000		91,188		
Non-Budgeted Funds-A	39,194						
Non-Budgeted Funds-B	5,296,004						
Totals	7,014,505	71.752	1,741,446	73.934	2,981,803	632,376	74.643
						*Revenue Neutral Rate***	*70.576*
Less: Transfers	262,230		262,230		262,230		
Net Expenditure	6,752,275		1,479,216		2,719,573		
Total Tax Levied	515,334		597,927		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,181,975		8,087,027		8,472,127		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	80,000	65,000	45,000
Revenue Bonds	0	0	0
Other	299,963	1,111,878	171,497
Lease Purchase Principal	36,733	63,782	118,955
Total	416,696	1,240,660	335,452

*Tax rates are expressed in mills

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

James H. Koger
Official Title: City Clerk

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	204,222	10,246	6	0	6,830	0
Debt Service						
Library	95,251	4,779	3	0	3,186	0
Public Safety	175,842	8,823	6	0	5,882	0
Street Maintenance	77,722	3,900	3	0	2,600	0
Parks and Maintenance	44,890	2,252	2	0	1,502	0
TOTAL	597,927	30,000	20	0	20,000	0

County Treas Motor Vehicle Estimate 30,000
County Treas Recreational Vehicle Estimate 20
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 20,000
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05017
Recreational Vehicle Factor 0.00003
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.03345
Watercraft Factor 0.00000

City of Overbrook 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Pool	37,600	37,600	37,600	Council Motion
General	Equipment Reserve	14,988	14,988	14,988	KSA 12-1,117
General	Water Reserve	24,036	24,036	24,036	KSA 12-631o
General	Water Distribution Projec	25,366	25,366	25,366	KSA 12-1,117
General	Park/Lake	22,880	22,880	22,880	KSA 12-1,118
General	Water/Sewer Debt Reserv	10,000	10,000	10,000	KSA 12-1,117
Public Safety	Law Equipment Res	6,000	6,000	6,000	KSA 12-1,118
Water Utility	Equipment Reserve	4,980	4,980	4,980	12-825d
Water Utility	Water Reserve	5,832	5,832	5,832	12-825d
Water Utility	Water/Sewer Debt Reserv	13,704	13,704	13,704	12-825d
Water Distribution Projec	Pool	12,400	12,400	12,400	12-825d
Street Maintenance	Equipment Reserve	4,980	4,980	4,980	12-1,117
Sewer Utility	Equipment Reserve	4,980	4,980	4,980	12-825d
Sewer Utility	Sewer Reserve	3,132	3,132	3,132	12-825d
Sewer Utility	Water/Sewer Debt Reserv	71,352	71,352	71,352	12-825d
	Totals	262,230	262,230	262,230	
	Adjustments*				
	Adjusted Totals	262,230	262,230	262,230	

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

City of Overbrook

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
General Obligation:											
Refunding and Improvement	9/1/2010	9/1/2025	1.50-4.25	775,000	45,000	03/01,09/01	9/1	1,912	15,000	1,276	15,000
KS PWSLF #2989 Series I	10/20/2023	10/19/2063	1.38	4,152,000	0	10/19	10/19			57,090	78,556
KS PWSLF #2989 Series II	10/20/2023	10/19/2023	1.38	180,000	0	10/19	10/19			2,475	3,406
Total G.O. Bonds					**45,000**			**1,912**	**15,000**	**60,841**	**96,962**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS WPCRF #C20 1587 01	10/22/2004	10/22/2024	3.56	1,054,662	171,497	02/28/,08/31	02/28,08/31	5,629	67,811	3,842	91,836

Total Other					**171,497**			**5,629**	**67,811**	**3,842**	**91,836**
Total Indebtedness					**216,497**			**7,541**	**82,811**	**64,683**	**188,798**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
2021 Kubota Excavator	11/4/2021	60	3.75	63,782	54,105	12,069	12,069
2011 Ford F350	4/6/2021	36	3.75	20,350	10,361	6,783	3,578
2019 Ford F150	12/21/2022	84	5.25	41,749	41,749	5,964	5,964
Grasshopper Model 440 Mower	5/19/2023	84	6.00	12,740	12,740	2,283	2,283
Totals					**118,955**	**27,099**	**23,894**

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

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

Budgeted Year: 2024

Library found in: City of Overbrook
Osage County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2023	Proposed Year 2024
Ad Valorem Tax	$95,251	$99,532
Delinquent Tax	$2,500	$3,500
Motor Vehicle Tax	$4,500	$4,779
Recreational Vehicle Tax	$3	$3
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$102,254	$107,814
Difference in Total Taxes:	$5,560	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,087,027	$8,472,127
Did Assessed Valuation Decrease?	No	
Levy Rate	11.778	11.748
Difference in Levy Rate:	(0.030)	
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.

State of Kansas
City

City of Overbrook

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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	384,948	407,273	394,435
Receipts:			
Ad Valorem Tax	176,633	204,222	xxxxxxxxxxxxxxxx
Delinquent Tax	4,958	5,000	7,000
Motor Vehicle Tax	9,881	11,000	10,246
Recreational Vehicle Tax	6	10	6
16/20M Vehicle Tax			0
Commercial Vehicle Tax	5,877	6,500	6,830
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax	3,131	3,500	
Local Sales Tax	248,633	269,000	290,000
Franchise Tax	78,704	80,000	90,000
Licenses	2,663	3,000	5,000
Municipal Court	20,992	25,000	40,000
Lease proceeds	41,749		
Federal Grants	103,338		

In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,860	3,000	4,500
Neighborhood Revitalization Rebate			0
Miscellaneous	31,225	30,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**729,650**	**640,232**	**488,582**
Resources Available:	**1,114,598**	**1,047,505**	**883,017**

City of Overbrook

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,114,598	1,047,505	883,017
Expenditures:			
General Government	469,124	485,000	685,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	469,124	485,000	685,000
Public Safety	497	5,000	5,000
Highways and Streets	13,951	15,000	30,000
Recreation and Culture	900	1,200	2,000
Capital Outlay	86,708	12,000	240,000
Debt Service	1,275		
Transfer out to Pool	37,600	37,600	37,600
Transfer out to Equipment Reserve	14,988	14,988	14,988
Transfer out to Water Reserve	24,036	24,036	24,036
Transfer out to Water Distribution Project	25,366	25,366	25,366
Transfer out to Park and Lake	22,880	22,880	22,880
Transfer out to Water/Sewer Debt Reserve	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			

Total Expenditures	**707,325**	**653,070**	**1,096,870**
Unencumbered Cash Balance Dec 31	407,273	394,435	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	738,524	855,984	1,096,870
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,096,870
		Tax Required	213,853
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	213,853

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City of Overbrook

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Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	182,406	155,000	225,000
Contractual	208,894	250,000	350,000
Commodities	77,824	80,000	110,000
Capital Outlay			
Total	**469,124**	**485,000**	**685,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			

Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**469,124**	**485,000**	**685,000**

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

City of Overbrook 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	35,762	22,765	24,255
Receipts:			
Ad Valorem Tax	25	0	xxxxxxxxxxxxxxxx
Delinquent Tax	1,372	1,400	1,600
Motor Vehicle Tax	1,022	1,000	
Recreational Vehicle Tax	1	2	
16/20M Vehicle Tax			
Commercial Vehicle Tax	858	1,000	
Watercraft Tax			
Intergovernmental revenues		15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,278**	**18,402**	**16,600**
Resources Available:	**39,040**	**41,167**	**40,855**
Expenditures:			
Principal	15,000	15,000	15,000
Interest on Idle Funds	1,275	1,912	1,276
Cash Basis Reserve			3,000

Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**16,275**	**16,912**	**19,276**
Unencumbered Cash Balance Dec 31	22,765	24,255	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	17,550	19,912	19,276
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,276
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	87,420	95,251	xxxxxxxxxxxxxxxx
Delinquent Tax	2,562	2,500	3,500
Motor Vehicle Tax	4,145	4,500	4,779
Recreational Vehicle Tax	3	3	3
16/20M Vehicle Tax			0
Commercial Vehicle Tax	3,478	3,250	3,186
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			

Does miscellaneous exceed 10% Total Rec			
Total Receipts	**97,608**	**105,504**	**11,468**
Resources Available:	**97,608**	**105,504**	**11,468**
Expenditures:			
Appropriation to Library Board	97,608	105,504	111,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**97,608**	**105,504**	**111,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	99,989	107,500	111,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,000
		Tax Required	99,532
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	99,532

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City of Overbrook 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Safety**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	26,813	20,988	39,836
Receipts:			
Ad Valorem Tax	152,837	175,842	xxxxxxxxxxxxxxxx
Delinquent Tax	4,862	5,000	7,500
Motor Vehicle Tax	7,630	8,000	8,823
Recreational Vehicle Tax	6	6	6
16/20M Vehicle Tax			0
Commercial Vehicle Tax	6,403	6,000	5,882
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	10,918	15,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**182,656**	**209,848**	**22,211**
Resources Available:	209,469	230,836	62,047
Expenditures:			
Personnel	135,501	135,000	147,500
Commodities	21,133	20,000	30,000
Contractual	11,874	15,000	25,000
Capital Outlay	13,973	15,000	46,420
Transfer out to Law Equipment Reserve	6,000	6,000	6,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			

Total Expenditures	**188,481**	**191,000**	**254,920**
Unencumbered Cash Balance Dec 31	20,988	39,836	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	222,335	217,000	254,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	254,920
		Tax Required	192,873
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	192,873

Adopted Budget **Street Maintenance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	53,264	80,303	82,350
Receipts:			
Ad Valorem Tax	64,205	77,722	xxxxxxxxxxxxxxxx
Delinquent Tax	1,713	2,000	2,000
Motor Vehicle Tax	3,480	3,800	3,900
Recreational Vehicle Tax	3	5	3
16/20M Vehicle Tax			0
Commercial Vehicle Tax	2,920	3,500	2,600
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,321**	**87,027**	**8,503**
Resources Available:	**125,585**	**167,330**	**90,853**

Expenditures:			
Streets	40,302	80,000	165,000
Transfer out to Equipment Reserve	4,980	4,980	4,980
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,282**	**84,980**	**169,980**
Unencumbered Cash Balance Dec 31	80,303	82,350	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	114,980	184,980	169,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,980
		Tax Required	79,127
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	79,127

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State of Kansas
City

City of Overbrook

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Parks and Maintenance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,388	43,762	60,253
Receipts:			
Ad Valorem Tax	28,077	44,890	xxxxxxxxxxxxxxxx
Delinquent Tax	706	800	1,000
Motor Vehicle Tax	1,132	1,500	2,252
Recreational Vehicle Tax	1	1	2
16/20M Vehicle Tax			0
Commercial Vehicle Tax	950	1,300	1,502
Watercraft Tax			0
Charge for services	50,881	50,000	35,000
State Aid	3,131	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	176		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**85,054**	**101,491**	**42,756**
Resources Available:	**108,442**	**145,253**	**103,009**
Expenditures:			
General Government	64,680	85,000	150,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,680**	**85,000**	**150,000**
Unencumbered Cash Balance Dec 31	43,762	60,253	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	64,680	115,000	150,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,000
		Tax Required	46,991
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	46,991

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024

Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Overbrook 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			

Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**

Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Overbrook 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			

Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			

Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

State of Kansas
City

Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			

Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

State of Kansas
City

City of Overbrook

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	153,581	180,678	178,678
Receipts:			
State of Kansas Gas Tax	27,097	28,000	27,680
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,097**	**28,000**	**27,680**
Resources Available:	**180,678**	**208,678**	**206,358**
Expenditures:			
Contractual		30,000	206,358
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**30,000**	**206,358**
Unencumbered Cash Balance Dec 31	180,678	178,678	0
2022/2023/2024 Budget Authority Amount	164,733	190,581	206,358

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,281	159,344	211,828
Receipts:			
Charges for Services	403,569	415,000	445,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**403,569**	**415,000**	**445,000**
Resources Available:	**502,850**	**574,344**	**656,828**
Expenditures:			

Personnel	108,498	113,000	135,000
Commodities	132,456	110,000	140,000
Contractual	18,822	20,000	40,000
Capital Outlay		30,000	242,312
Refuse Collection	59,214	65,000	75,000
Transfers out to Equipment/Water/WaterD	24,516	24,516	24,516
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**343,506**	**362,516**	**656,828**
Unencumbered Cash Balance Dec 31	159,344	211,828	0
2022/2023/2024 Budget Authority Amount	480,760	508,475	656,828

CPA Summary

State of Kansas
City

City of Overbrook

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,973	30,347	45,383
Receipts:			
Charges for Services	152,986	157,500	180,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**152,986**	**157,500**	**180,000**
Resources Available:	**172,959**	**187,847**	**225,383**
Expenditures:			
Personnel	39,356	43,000	55,000
Commodities	20,130	10,000	30,000
Contractual	3,662	10,000	60,919
Transfers out to Equip/Sewer/SewerDebt	79,464	79,464	79,464
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**142,612**	**142,464**	**225,383**
Unencumbered Cash Balance Dec 31	30,347	45,383	0
2022/2023/2024 Budget Authority Amount	164,772	190,509	225,383

Adopted Budget

Pool	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,705	6,188	11,188
Receipts:			
Charges for Services	23,021	25,000	30,000
Transfer in from General	37,600	37,600	37,600
Transfer in from Water Distribution Fund	12,400	12,400	12,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,021**	**75,000**	**80,000**
Resources Available:	**79,726**	**81,188**	**91,188**
Expenditures:			

Personnel	44,529	45,000	50,000
Commodities	18,657	15,000	20,000
Contractual	10,352	10,000	21,188
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,538**	**70,000**	**91,188**
Unencumbered Cash Balance Dec 31	6,188	11,188	0
2022/2023/2024 Budget Authority Amount	82,062	84,705	91,188

CPA Summary

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:		
Lake fund		**Water Reserve**		**Sewer Reserve**		**Law Equipment Reserve**		**Employee Benefit Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,576	Cash Balance Jan 1	96,671	Cash Balance Jan 1	9,365	Cash Balance Jan 1	13,750	Cash Balance Jan 1	22,671	160,033
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in General	22,880	Tranfer in General	24,036	Transfer in Sewer	3,132	Tranfer in Public Safety	6,000			
		Transfer in Water	5,832							
Charges for Services	4,236									
Total Receipts	27,116	Total Receipts	29868	Total Receipts	3132	Total Receipts	6000	Total Receipts	0	66,116
Resources Available:	44,692	Resources Available:	126,539	Resources Available:	12,497	Resources Available:	19,750	Resources Available:	22,671	226,149
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	541	Commodities	4,000							
Commodities	3,471	Capital Outlay	12,721							
Contractual	10,221									
Miscellaneous	8,240									
Total Expenditures	22,473	Total Expenditures	16,721	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	39,194
Cash Balance Dec 31	22,219	Cash Balance Dec 31	109,818	Cash Balance Dec 31	12,497	Cash Balance Dec 31	19,750	Cash Balance Dec 31	22,671	**186,955** **
										186,955 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

City of Overbrook

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Public Safety			0
Street Maintenance			0
Parks and Maintenance			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 8,472,127

Valuation Factor: 8,472.127

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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

Page No.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Overbrook

will meet on September 18, 2023 at 6:30 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	707,325	25.327	653,070	25.253	1,096,870	213,853	25.242
Debt Service	16,275		16,912		19,276		
Library	97,608	11.351	105,504	11.778	111,000	99,532	11.748
Public Safety	188,481	21.841	191,000	21.743	254,920	192,873	22.766
Street Maintenance	45,282	9.207	84,980	9.610	169,980	79,127	9.340
Parks and Maintenance	64,680	4.026	85,000	5.550	150,000	46,991	5.547
Special Highway			30,000		206,358		
Water Utility	343,506		362,516		656,828		
Sewer Utility	142,612		142,464		225,383		
Pool	73,538		70,000		91,188		
Non-Budgeted Funds-A	39,194						
Non-Budgeted Funds-B	5,296,004						
Totals	7,014,505	71.752	1,741,446	73.934	2,981,803	632,376	74.643
						*Revenue Neutral Rate***	*70.576*
Less: Transfers	262,230		262,230		262,230		
Net Expenditure	6,752,275		1,479,216		2,719,573		
Total Tax Levied	515,334		597,927		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,181,975		8,087,027		8,472,127		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	80,000	65,000	45,000
Revenue Bonds	0	0	0
Other	299,963	1,111,878	171,497
Lease Purchase Principal	36,733	63,782	118,955
Total	416,696	1,240,660	335,452

*Tax rates are expressed in mills

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

James H. Koger
Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Overbrook

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

SUPPORTING COUNTIES

Osage County

Revenue Neutral Rate*	70.576	Proposed Tax Rate	74.643

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

AFFIDAVIT OF PUBLICATION
The Osage County Herald-Chronicle
Osage City, Kansas
STATE OF KANSAS
OSAGE COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, deposeth and says that she is the publisher of THE OSAGE COUNTY HERALD-CHRONICLE a biweekly newspaper printed in the State of Kansas, published in the city of Osage City, County of Osage, State of Kansas, and of general circulation in Osage County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Osage County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Osage County Herald-Chronicle

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

September 7, 2023

with subsequent publications made on the following dates:
_____, 20____
_____, 20____
_____, 20____
_____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon
Catherine R. Faimon

Subscribed and sworn to before me this 7 day of September, 2023.

Christopher Alan Faimon
Notary Public State of Kansas
My Appt Expires 3/22/2025

Notary Seal

Sign Christopher Alan Faimon

Christopher Alan Faimon

Notary Public
My commission expires 03/22/2025

AFFIDAVIT OF PUBLICATION –
The Osage County Herald-Chronicle, Osage City, Kansas
Affidavit and proof of publication examined, approved and filed this _____ of _____, 20____.

Recorded in _____.

Judge-Clerk of District Court

(Published in The Osage County Herald-Chronicle Thursday, Sept. 7, 2023.)

NOTICE OF BUDGET HEARING 2024

The governing body of
City of Overbrook
will meet on September 18, 2023 at 6:30 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
Detailed budget information is available at City Hall and will be available at this hear

BUDGET SUMMARY

Proposed Budget for 2024

FUND	Budget Authority for Expenditures	Amount of 2 Ad Valorem Tax	Estimat Tax Rat
General	738,524	181,901	15.0
Debt Service	155,000		10.1
Library	99,989	81,526	11.7
Public Safety	222,335	156,862	22.7
Street Maintenance	114,980	66,124	9.6
Parks and Maintenance	64,680	28,921	6.5
Special Highway	164,733		
Water Utility	480,760		
Sewer Utility	164,772		
Pool	82,062		
Non-Budgeted Funds-A			
Non-Budgeted Funds-B			
Totals	2,287,835	515,334	75.8
*Revenue Neutral Rate***			70.5
Less: Transfers	0		
Net Expenditure	2,287,835		
Total Tax Levied	xxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	Total Assessed Valuation for 2023		
Outstanding Indebtedness,	2023		
January 1:			
G.O. Bonds	80,000		
Revenue Bonds	0		
Other	299,963		
Lease Purchase Principal	36,733		
Total	416,696		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Jim Koger
City Official Title: City Clerk

5

RESOLUTION NO. 2023 RNR42024

A RESOLUTION OF THE CITY OF OVERBROOK, KANSAS TO LEVY PROPERTY TAXES EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the revenue neutral rate for the City of Overbrook, Kansas ("City") has been calculated as 70.576 mills by the Osage County, Kansas Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City will require the levy of a property tax rate exceeding the revenue neutral rate; and

WHEREAS, the City finds that proper notice was given and a public hearing was held on September 13, 2023, all as provided by law pursuant to 2021 Kansas Legislature Senate Bill No. 13, related to exceeding the revenue neutral rate; and

WHEREAS, the Governing Body of the City finds it necessary and advisable to exceed the revenue neutral rate.

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

SECTION 1. Exceed Revenue Neutral Rate. The City is hereby authorized to levy property taxes to exceed the revenue neutral rate of 70.576 mills, not to exceed a mill levy of 75.878 mills.

SECTION 2. City Clerk Authorization. The City Clerk is hereby authorized to take action as may be reasonably necessary in connection with and in support of the City's authorization to exceed the revenue neutral rate, including but not limited to, providing certification to the Osage County, Kansas Clerk of the taxes to be levied, and executing such related documents.

SECTION 3. Effective Date. This Resolution shall become effective upon adoption and passage by the Governing Body of the City.

[*Remainder of Page Intentionally Left Blank*]

PASSED, ADOPTED AND APPROVED by the Governing Body of the City on the 13th day of September, 2023.

CITY OF OVERBROOK, KANSAS

[seal]

By: _____
Jon Brady, Mayor

ATTEST:

By: _____
Jim Koger, City Clerk

(Published in The Osage County Herald-Chronicle Thursday, Oct. 19, 2023.)

A RESOLUTION OF THE CITY OF OVERBROOK, KANSAS TO LEVY PROPERTY TAXES EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS, the revenue neutral rate for the City of Overbrook, Kansas ("City") has been calculated as 70.576 mills by the Osage County, Kansas Clerk; and
WHEREAS, the budget proposed by the Governing Body of the City will require the levy of a property tax rate exceeding the revenue neutral rate; and
WHEREAS, the City finds that proper notice was given and a public hearing was held on September 13, 2023, all as provided by law pursuant to 2021 Kansas Legislature Senate Bill No. 13, related to exceeding the revenue neutral rate; and
WHEREAS, the Governing Body of the City finds it necessary and advisable to exceed the revenue neutral rate.
NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF OVERBROOK, KANSAS:
SECTION 1. Exceed Revenue Neutral Rate. The City is hereby authorized to levy property taxes to exceed the revenue neutral rate of 70.576 mills, not to exceed a mill levy of 75.878 mills.
SECTION 2. City Clerk Authorization. The City Clerk is hereby authorized to take action as may be reasonably necessary in connection with and in support of the City's authorization to exceed the revenue neutral rate, including but not limited to, providing certification to the Osage County, Kansas Clerk of the taxes to be levied, and executing such related documents.
SECTION 3. Effective Date. This Resolution shall become effective upon adoption and passage by the Governing Body of the City.

PASSED, ADOPTED AND APPROVED by the Governing Body of the City on the 13th day of September, 2023.
CITY OF OVERBROOK, KANSAS

/S/ Jon Brady, Mayor
ATTEST: (SEAL)
/S/ Jim Koger, City Clerk

Estimated Value Of One Mill For 2024

The estimated value of one mill would be:	$8,472.00

Want The Mill Rate The Same As For 2023?

2023 Mill Rate Was:	73.934
2024 Tax Levy Fund Expenditures Must Be Increased By:	$2,422
	$0

Impact On Keeping The Same Mill Rate As For 2023

2024 Ad Valorem Tax Revenue:	$623,956
2023 Ad Valorem Tax Revenue:	$626,378
Change in Ad Valorem Tax Revenue:	-$2,422

What Mill Rate Would Be Desired?

Revenue Neutral Rate	70.576
Current 2024 Estimated Mill Rate:	73.649
Desired 2024 Mill Rate:	0.000
2024 Ad Valorem Tax:	$0
2024 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	Yes

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.