State of Kansas
County
2023

CERTIFICATE

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

Osborne County

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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2023		NA			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	79-1946	7	4,030,543	2,531,772	38.383
Debt Service	10-113				
Road & Bridge	68-5,101	8	1,175,525	869,145	13.177
EMS-Ambulance Service	19-262	9	588,650	573,173	8.690
Health Nurse	65-204	10	170,600	39,478	0.599
Appraisers Cost	19-436	11	174,150	137,466	2.084
Direct Election	19-436	12	46,000	39,407	0.597
Noxious Weed	2-1318	13	200,375	98,615	1.495
Hospital	19-4601	14	419,232	394,461	6.00
Hospital Debt Service	10-113	15	1,121,541	641,000	9.750
Conservation District	2-1907b	16	20,000	19,189	0.291
Fair Premium	2-129	17	13,500	12,413	0.188
Fair Building	2-131b	18	14,037	9,574	0.145
Mental Health	19-4004	19	37,568	36,530	0.554
Mental Retardation	19-4004	20	13,000	12,608	0.191
Historical Society	19-2651	21	2,000	1,912	0.029
County 911		22	168,060		
Employee Benefits		22	71,886		
Special Alcohol Program		23	7,508		
E-Waste		23	47,000		
Waste Disposal		24	255,000		
Tourism Promotion		24	7,800		
Health Capital Outlay		25	47,331		
Noxious Weed Cap Outlay		25	16,107		
Non-Budgeted Funds-A		26			
Non-Budgeted Funds-B		27			
Non-Budgeted Funds-C		28			
Non-Budgeted Funds-D		29			
Non-Budgeted Funds-E		30			
Non-Budgeted Funds-F		31			
Totals		xxxxx	8,647,413	5,416,744	82.173
Publication		46			
					County Clerk's Use Only
Is a Revenue Neutral Rate Resolution required?				No	
			Revenue Neutral Rate	83.392	Nov 1, 2022 Total Assessed Valuation

Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
418 E Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

OSBORNE COUNTY Seal KANSAS

Craig E. Dollberg
Clayne C. Key
C. W. Isaacson

Governing Body

Attest: August 22 2022

Heather Nichole Betzold
County Clerk

Osborne County

2023

CERTIFICATE (2)

Other County		Page No.	2023 Proposed Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Special District Funds	K.S.A.					
Fire District No 1	19-3610	32	46,986	39,317	12970959	2.650
Special Machinery & Equip		32				
Fire District No. 2	19-3610	33	48,775	32,637	3855,649	4.743
Special Machinery & Equip		33				
Fire District No. 3	19-3610	34	56,790	49,442	10538116	4.692
Special Machinery & Equip		34				
Hawkeye Township	79-1962	35	30,178	29,713	1680222	17.684
Hancock Township	79-1962	36	40,760	41,040	1769857	23.188
Sumner Township	79-1962	37	60,538	61,208	3241574	18.882
Covert Township	79-1962	38	33,588	33,395	918677	36.351
Winfield Township	79-1962	39	15,050	14,546	984694	14.772
Indpendence Township	79-1962	40	24,735	22,657	1382100	16.393
Grant Township	79-1962	41	30,152	29,957	1881748	15.920
Lawrence Township	79-1962	42	28,806	27,343	1648478	16.587
Victor Township	79-1962	43	38,341	38,809	1878443	20.660
Kill Creek Township	79-1962	44	34,000	30,778	2776878	11.084
Bethany Township	79-1962	45	26,766	22,422	2998493	7.478
TOTALS		xxxxxx	515,465	473,264	XXXXXXXXXX	XXXXXXXXXX

Resolution No. 2022-03

A RESOLUTION OF THE COUNTY OF OSBORNE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the calculated Revenue Neutral Rate for the Osborne County Fire District No. 1 was 2.317 mills, Fire District No. 2 was 2.789 mills, Sumner Township was 14.930 mills and Bethany Township was 6.521 mills by the Osborne County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Osborne County Fire District No. 1, Fire District No. 2, Sumner Township and Bethany Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 22. 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Osborne County Fire District No. 1, Fire District No. 2, Sumner Township and Bethany Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF OSBORNE:

The Osborne County Fire District No. 1, Fire District No. 2, Sumner Township and Bethany Township shall levy a property tax rate exceeding the Revenue Neutral Rate.

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 22th day of August by the Governing Body

Attested:

Heather Nichole Betzold
County Clerk

OSBORNE COUNTY Seal KANSAS

Roll Call Vote

Osborne County, Kansas
Hearing to Exceed Revenue Neutral Rate: August 22, 2022
Resolution No. 2022-03

Governing Body Member	Yes	No	No Vote
Craig E. Pottberg	X		
C.W. Leaman	X		
Alfred C. Rey	X		
TOTAL	3		

Attested:

Heather Nichole Betzold

OSBORNE COUNTY Seal KANSAS

State of Kansas
County
2023

CERTIFICATE

To the Clerk of Osborne County, State of Kansas

We, the undersigned, officers of

Osborne County

certify that: (1) the hearing mentioned in the attached publication was held;
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Waste Disposal		24	255,000		
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Publication		46			

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Form Preparation by:
Mapes & Miller LLP
Certified Public Accountants
Address:
418 E Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

OSBORNE COUNTY Seal KANSAS

Craig E. Dobbins
Clifford C. Key
C. W. Saunders
Governing Body

Attest: August 22 2022
Heather Nichole Betzold
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Osborne County

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Special Machinery & Equip		32				
Fire District No. 2	19-3610	33	48,775	32,637		
Special Machinery & Equip		33				
Fire District No. 3	19-3610	34	56,790	49,442		
Special Machinery & Equip		34				
Hawkeye Township	79-1962	35	30,178	29,713		
Hancock Township	79-1962	36	40,760	41,040		
Sumner Township	79-1962	37	60,538	61,208		
Covert Township	79-1962	38	33,588	33,395		
Winfield Township	79-1962	39	15,050	14,546		
Indpendence Township	79-1962	40	24,735	22,657		
Grant Township	79-1962	41	30,152	29,957		
Lawrence Township	79-1962	42	28,806	27,343		
Victor Township	79-1962	43	38,341	38,809		
Kill Creek Township	79-1962	44	34,000	30,778		
Bethany Township	79-1962	45	26,766	22,422		
TOTALS		xxxxxx	515,465	473,264	XXXXXXXXXX	XXXXXXXXXX

Osborne County | Special District | 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District No. 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,381	13,367	5,889
Receipts:			
Ad Valorem Tax	35,189	37,560	xxxxxxxxxxxxxxxx
Delinquent Tax	442	59	
Motor Vehicle Tax	1,634	1,317	1,432
Recreational Vehicle Tax	48	48	41
16/20 M Vehicle Tax	505	446	281
Commercial Vehicle Tax	84	59	4
Watercraft Tax	21	19	22
Reimbursements	1,878		
Interest on Idle Funds			
Sale of Assets	42,600		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**82,401**	**39,508**	**1,780**
Resources Available:	**83,782**	**52,875**	**7,669**
Expenditures:			
Personal Services		0	0
Commodities	28,189	12,500	12,500
Contractual Services	35,231	11,000	11,000
Capital Outlay	1,995	0	0
Transfer to Sp Machinery & Equip	5,000	23,486	23,486
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**70,415**	**46,986**	**46,986**
Unencumbered Cash Balance Dec 31	13,367	5,889	xxxxxxxxxxxxxxxx
2021/2022 Budget Authority Amount:	75,000	46,986	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,986
		Tax Required	39,317
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	39,317

Special Machinery & Equipment	Prior Year Actual for 2021
Unencumbered Cash Balance Jan 1	116,320
Receipts:	
Transfer from Fire District	5,000
Reimbursements	
Donations	3,725
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**8,725**
Resources Available:	**125,045**
Expenditures:	
Capital Outlay	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	125,045

Osborne County | Special District | 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District No. 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,705	682	15,503
Receipts:			
Ad Valorem Tax	32,861	33,009	xxxxxxxxxxxxxxxx
Delinquent Tax	242		
Motor Vehicle Tax	1,348	1,416	1,348
Recreational Vehicle Tax	34	22	34
16/20 M Vehicle Tax	196	219	196
Commercial Vehicle Tax	166	168	166
Watercraft Tax	4		4
Reimbursements		28,762	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,851**	**63,596**	**1,748**
Resources Available:	**39,556**	**64,278**	**17,251**
Expenditures:			
Personal Services			
Commodities	12,147	4,000	4,000
Contractual Services	16,727	26,056	26,056
Capital Outlay			
Transfer to Sp Machinery & Equip	10,000	18,719	18,719
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**38,874**	**48,775**	**48,775**
Unencumbered Cash Balance Dec 31	682	15,503	xxxxxxxxxxxxxxxx
2021/2022 Budget Authority Amount:	53,300	48,775	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	1,113
		Total Expenditure/Non-Appr Balance	49,888
		Tax Required	32,637
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	32,637

Special Machinery & Equipment	Prior Year Actual for 2021
Unencumbered Cash Balance Jan 1	46,322
Receipts:	
Transfer from Fire District	10,000
Reimbursed Expenses	
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**10,000**
Resources Available:	**56,322**
Expenditures:	
Capital Outlay	0
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**0**
Unencumbered Cash Balance Dec 31	56,322

Osborne County | Special District | 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District No. 3**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,927	7,970	5,534
Receipts:			
Ad Valorem Tax	49,094	49,442	xxxxxxxxxxxxxxx
Delinquent Tax	163		
Motor Vehicle Tax	1,485	1,377	1,468
Recreational Vehicle Tax	38	39	52
16/20 M Vehicle Tax	432	453	282
Commercial Vehicle Tax	72	83	3
Watercraft Tax	14	14	9
Reimbursements		2,946	
Donations			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,298**	**54,354**	**1,814**
Resources Available:	**56,225**	**62,324**	**7,348**
Expenditures:			
Personal Services			
Commodities	27,621	15,500	15,500
Contractual Services	17,112	16,500	16,500
Capital Outlay	3,522		
Transfer to Sp Machinery & Equip		24,790	24,790
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,255**	**56,790**	**56,790**
Unencumbered Cash Balance Dec 31	7,970	5,534	xxxxxxxxxxxxxxx
2021/2022 Budget Authority Amount:	83,000	56,790	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,790
		Tax Required	49,442
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	49,442

Special Machinery & Equipment	Prior Year Actual for 2021
Unencumbered Cash Balance Jan 1	117,294
Receipts:	
Federal Aid	
Doantions	
Transfer from Fire District	
Reimbursements	7,589
Miscellaneous	
Does miscellaneous exceed 10% of Total R	
Total Receipts	**7,589**
Resources Available:	**124,883**
Expenditures:	
Capital Outlay	11
Contractual	
Miscellaneous	
Does miscellaneous exceed 10% of Total E	
Total Expenditures	**11**
Unencumbered Cash Balance Dec 31	124,872

and school districts is in full swing.

In the coming weeks the majority of Kansans are likely to receive letters from at least one of these governing bodies of their intent to raise property taxes. These notices will include the value of your property, the tax you paid in the last year and a variety of other information. The date, time and location of a public hearing on the budget also will be included, and that's where community members can offer their input on the proposed tax increase.

The direct notices are relatively new and add an extra layer of transparency to the usual public notices published in a local newspaper and posted on government websites. Hopefully they'll

Legal Notice

(First published Thursday, July 21, 2022 in the Osborne County Farmer)

NOTICE OF PUBLIC SALE OF SHERIFF DEPARTMENT PROPERTY AND ABANDONED PROPERTY

The Osborne County Sheriff's Office has possession a vehicle that will be put up for auction on August 12, 2022 at 11 a.m. The auction will be held at the Osborne County Sheriff's Office, 104 S. 5th St., Osborne, Kansas.

Vehicle #1: 1991 Ford F150 pickup, gray in color, VIN: 1FTEX15HXMKA10566

The Osborne County Sheriff's Office reserves the right to refuse any and all bids. Anyone having legal claim or questions related to the items listed above may contact Undersheriff Scottie Becker of the Osborne County Sheriff's Office at (785) 346-2001 during normal business hours.

(8-C39-4)

(Published Thursday, August 4, 2022 in the Osborne County Farmer)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Osborne County

will meet on August 22, 2022 at 1:30 PM at Osborne County Courthouse Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Osborne County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023			
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate**
General	2,903,191	42.223	3,938,472	41.077	4,830,543	2,531,772	38.510	
Road & Bridge	1,782,398	12.960	1,075,525	12.593	1,175,525	869,145	13.220	
EMS-Ambulance Service	539,034	3.510	588,650	8.444	588,650	573,173	8.718	
Health Nurse	252,108	0.604	168,100	0.619	170,600	39,478	0.600	
Appraisers Cost	121,948	1.940	166,850	2.579	174,150	137,466	2.091	
Direct Election	45,987	0.605	53,000	0.820	46,000	39,407	0.599	
Noxious Weed	148,294	1.465	199,975	1.500	200,375	98,615	1.500	
Hospital	402,331	6.000	406,739	6.000	419,232	394,461	6.000	
Hospital Debt Service	897,670	9.750	1,115,886	9.750	1,121,541	641,000	9.750	
Conservation District	18,000	0.266	20,000	0.301	20,000	19,189	0.292	
Fair Premium	13,000	0.147	13,500	0.205	13,500	12,413	0.189	
Fair Building	10,300	0.209	14,037	0.210	14,037	9,574	0.146	
Mental Health	36,107	0.537	36,130	0.551	37,568	36,530	0.556	
Mental Retardation	13,131	0.195	13,000	0.198	13,000	12,608	0.192	
Historical Society	2,000	0.029	2,000	0.030	2,000	1,912	0.029	
County 911	56,128		168,060		168,060			
Employee Benefits	0		71,292		71,886			
Special Alcohol Program			7,508		7,508			
E-Waste	3,345		47,000		47,000			
Waste Disposal	208,110		250,000		255,000			
Tourism Promotion	7,920		7,800		7,800			
Health Capital Outlay			47,331		47,331			
Noxious Weed Cap Outlay			12,000		16,107			
Non-Budgeted Funds-A	36,402							
Non-Budgeted Funds-B	124,137							
Non-Budgeted Funds-C	163,441							
Non-Budgeted Funds-D	156,260							
Non-Budgeted Funds-E	270,124							
Non-Budgeted Funds-F	0							
Totals	8,211,366	80.440	8,422,855	84.877	8,647,413	5,416,744	82.392	82.392
Less: Transfers	1,172,861		197,144		225,027			
Net Expenditure	7,038,505		8,225,711		8,422,386			
Total Tax Levied	5,188,315		5,416,318		xxxxxxxxxxxxxxxxx			
Assessed Valuation	64,499,198		63,813,729		65,743,567			

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	1,148,577	17,315,133	16,893,629
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	87,820	44,652	21,757
Total	1,236,397	17,359,785	16,915,386

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023			
Other District Funds	Expenditures	Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Est. Tax Rate*	Revenue Neutral Rate*
Fire District No. 1	70,415	2.800	46,986	2.742	46,986	39,317	2.661	2.317
Fire District No. 2	38,874	5.000	48,775	5.000	48,775	32,637	4.741	2.789
Fire District No. 3	48,255	5.000	56,790	4.972	56,790	49,442	4.696	4.696
Hawkeye Township	31,949	17.059	30,178	17.464	30,178	29,713	17.684	17.684
Hancock Township	43,268	25.427	40,760	25.722	40,760	41,040	23.188	23.189
Sumner Township	66,747	24.729	60,538	19.347	60,538	61,208	18.882	14.930
Covert Township	35,289	35.940	33,588	35.866	33,588	33,395	36.351	36.351
Winfield Township	15,896	14.969	16,050	15.108	15,050	14,546	14.772	14.773
Independence Township	26,334	16.439	24,735	16.496	24,735	22,657	16.393	16.383
Grant Township	32,510	15.968	30,152	15.894	30,152	29,957	15.920	15.920
Lawrence Township	29,351	16.694	28,806	16.851	28,806	27,343	16.587	16.587
Victor Township	40,821	19.339	38,341	19.525	38,341	38,809	20.660	20.660
Kill Creek Township	33,037	20.000	34,000	16.609	34,000	30,778	11.084	11.084
Bethany Township	26,631	8.774	26,766	7.648	26,766	22,422	7.478	6.521

*Tax rates are expressed in mills

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

Heather Betzold
County Clerk

Legal Notice

(First published Thursday, July 21, 2022 in the Osborne County Farmer)

IN THE DISTRICT COURT OF OSBORNE COUNTY, KANSAS

IN THE MATTER OF THE ESTATE OF ELDON C. YARNELL, DECEASED.

NO. 2022-PR-14

NOTICE OF HEARING

The State of Kansas to All Persons Concerned:

You are hereby notified that a petition has been filed in said Court and cause by Leta Montey, interested party of the estate of Eldon C. Yarnell, deceased, praying for the determination of the descent of all property, and interests in property, both real, personal and mixed, owned by the said Eldon C. Yarnell at his death; and you are hereby required to file your written defenses thereto on or before the 15th day of August, 2022, at 9:00 a.m. of said day, in said Court, in the City of Osborne, Osborne County, Kansas, at which time and place said cause will be heard. Should you fail therein, judgment and decree will be entered in due course upon said petition.

Leta Montey
Petitioner
Paul S. Gregory #12408
GREGORY & GREGORY
124 W. Main St.
P. O. Box 345
Osborne, Kansas 67473
785-346-5445
Attorney for Petitioner
(8-C39-4)

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