CERTIFICATE

To the Clerk of Edwards County, State of Kansas
We, the undersigned, officers of
City of Offerle
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	160,000	74,600	78.500
Debt Service	10-113				
Library	12-1220				
Special Highway		7	19,000		
Water		7	51,000		
Sewer		8	70,000		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	300,000	74,600	78.500
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			950,319
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	75.032
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: Nov. 1, 2025
County Clerk

Governing Body

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

City of Offerle

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	71,304	14,422	481	1,642	1,392	68
Debt Service						
Library						
TOTAL	71,304	14,422	481	1,642	1,392	68

County Treas Motor Vehicle Estimate 14,422
County Treas Recreational Vehicle Estimate 481
County Treas 16/20M Vehicle Estimate 1,642
County Treas Commercial Vehicle Tax Estimate 1,392
County Treas Watercraft Tax Estimate 68

Motor Vehicle Factor 0.20226
Recreational Vehicle Factor 0.00675
16/20M Vehicle Factor 0.02303
Commercial Vehicle Factor 0.01952
Watercraft Factor 0.00095

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013	1/10/2017	12/1/2033	4.5-5.0	123,000	71,000	6/1		1,732		1,574	
						12/1	12/1	1,732	7,000	1,574	7,000
Total G.O. Bonds					**71,000**			**3,464**	**7,000**	**3,148**	**7,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**71,000**			**3,464**	**7,000**	**3,148**	**7,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
2020 Chevrolet Pickup	8/27/2020	60	3.50	29,942	8,977	5,095	4,168
2013 John Deere Road Grader	10/18/2024	84	5.59	70,000	70,000	12,392	12,392
Totals					**78,977**	**17,487**	**16,560**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,119	29,170	18,789
Receipts:			
Ad Valorem Tax	76,026	69,878	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,832	2,000	2,000
Motor Vehicle Tax	14,180	13,829	14,422
Recreational Vehicle Tax	419	492	481
16/20M Vehicle Tax	1,084	1,041	1,642
Commercial Vehicle Tax	1,372	3,167	1,382
Watercraft Tax	86	87	68
Gross Earning (Intangible) Tax			0
Sales Tax	17,522	16,000	16,000
Franchise Tax	8,498	8,500	8,500
Licenses, Fines & Permits	155	150	150
Reimbursed Expense	1,797		
Trash Service Fees	20,104	21,000	21,000
Sales & Service			200
Insurance			2,500
Interest on Idle Funds	399	250	250
Neighborhood Revitalization Rebate	-276	-1,947	-531
Miscellaneous	4,903		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,099**	**134,447**	**68,074**
Resources Available:	**181,218**	**163,617**	**86,863**
Expenditures:			
General Government:			
Personal Services	41,671	42,500	43,000
Contractual Services	45,990	28,000	30,000
Materials & Supplies	15,668	16,000	16,000
Capital Outlay	2,911	1,000	1,000
Miscellaneous	1,472	1,500	1,500
Lease Purchase Payments	6,021	17,487	16,560
Fire:			
Personal Services			1,000
Contractual Services	2,887	3,000	5,000
Materials & Supplies	3,218	3,250	4,000
Capital Outlay			500
Other			500
Streets:			
Contractual Services	478	1,000	1,000
Materials & Supplies	1,574	1,907	2,000
Street Lights:			
Contractual Services	6,761	7,000	7,000
Capital Outlay			
Parks & Recreation:			
Contractual Services	1,091	1,434	2,000
Materials & Supplies	509	750	1,000
Capital Outlay			500
Other			500
Non-Departmental:			
Trash Services	21,797	20,000	20,000
Cash Reserve (2026 column)			6,940
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**152,048**	**144,828**	**160,000**
Unencumbered Cash Balance Dec 31	29,170	18,789	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	169,000	174,000	160,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	160,000
		Tax Required	73,137
	Delinquent Comp Rate:	2.0%	1,463
		Amount of 2025 Ad Valorem Tax	74,600

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,441	16,520	14,030
Receipts:			
State of Kansas Gas Tax	4,498	4,970	4,970
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,498**	**4,970**	**4,970**
Resources Available:	**25,939**	**21,490**	**19,000**
Expenditures:			
Contractual Services	2,303	2,500	3,000
Materials & Supplies	7,116	4,960	16,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,419**	**7,460**	**19,000**
Unencumbered Cash Balance Dec 31	16,520	14,030	0
2024/2025/2026 Budget Authority Amount:	27,000	30,000	19,000

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,354	12,619	12,950
Receipts:			
Water Service Charges	35,615	38,000	38,000
Connect Fees	200	50	50
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,815**	**38,050**	**38,050**
Resources Available:	**62,169**	**50,669**	**51,000**
Expenditures:			
Personal Services	18,024	18,375	19,000
Contractual Services	17,579	9,460	10,000
Water Tower Expense	13,513	9,384	10,000
Materials & Supplies			5,000
Equipment			500
Other	434	500	500
Cash Reserve (2026 column)			6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,550**	**37,719**	**51,000**
Unencumbered Cash Balance Dec 31	12,619	12,950	0
2024/2025/2026 Budget Authority Amount:	57,000	74,000	51,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,969	29,506	30,000
Receipts:			
Sewer Service Charges	30,269	30,000	30,000
Sewer Debt	10,170	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,439**	**40,000**	**40,000**
Resources Available:	**79,408**	**69,506**	**70,000**
Expenditures:			
Personal Services	12,381	12,625	13,000
Contractual Services	27,372	14,520	15,000
Materials & Supplies	416	1,897	5,000
Equipment			1,000
Bond Principal	6,000	7,000	7,000
Bond Interest	3,733	3,464	3,148
Cash Reserve (2026 column)			25,852
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,902**	**39,506**	**70,000**
Unencumbered Cash Balance Dec 31	29,506	30,000	0
2024/2025/2026 Budget Authority Amount:	69,000	93,000	70,000

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Offerle

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant			0		0		0		0	
Unencumbered Cash Balance Jan 1	27,927	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 27,927
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	27,927	Resources Available:	0	Resources Available:	0	Resources Available:	0	**Resources Available:**	0	27,927
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Materials & Supplies	27,927									
Total Expenditures	27,927	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	27,927
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0**
										0

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	152,048	78.516	144,828	77.555	160,000	74,600	78.500
Debt Service							
Library							
Special Highway	9,419		7,460		19,000		
Water	49,550		37,719		51,000		
Sewer	49,902		39,506		70,000		
Non-Budgeted Funds-A	27,927						
Totals	288,846	78.516	229,513	77.555	300,000	74,600	78.500
						*Revenue Neutral Rate**	75.032
Less: Transfers	0		0		0		
Net Expenditure	288,846		229,513		300,000		
Total Tax Levied	71,304		71,304		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	908,148		919,396		950,319		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	83,000	77,000	71,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	19,083	14,542	78,977
Total	102,083	91,542	149,977

*Tax rates are expressed in mills

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

Jill Roane
Official Title: City Clerk

Resolution No. 2025-2

A RESOLUTION OF THE CITY OF OFFERLE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate for the City of Offerle was calculated as 75.032 mills by the Edwards County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested Taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Offerle, 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 OFFERLE:

The City of Offerle shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.032 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 8th day of September 2025.

Sara Butler

Mayor

Attested

Julie Prosser

City Clerk

ROLL CALL VOTE

A Roll Call Vote of the City of Offerle to levy a property tax exceeding the Revenue Neutral Rate.
Hearing to Exceed Revenue Neutral Rate held on September 8, 2025
Resolution 2025-2

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Scott Butler mayor			
Clayton Jones	X		
Ashley Chamberlain			Xabsent
Jamie Heinz	X		
Corey McAvoy			Xabsent
Bruce Crosswhite	X		
TOTAL	3		2

Proof of Publication

:ansas,
Edwards, ss:

Faith Brokaw

age, being duly sworn upon oath states that he/she
:or of **THE EDWARDS COUNTY SENTINEL.**

d newspaper has been published at least weekly 50
ear and has been so published for at least five years
e first publication of the attached notice.

d newspaper was entered as second class matter at
)ffice of its publication;

d newspaper has a general paid circulation on a
ekly, monthly, or yearly basis in EDWARDS County,
nd is NOT a trade, religious or fraternal publication
)een printed and published in EDWARDS County,

ACHED was published on the following dates in a
sue of said newspaper:

ation was made on the 24 day of July, 20 25
:ation was made on the ____ day of _____, 20 ____
ation was made on the ____ day of _____, 20 ____
ation was made on the ____ day of _____, 20 ____
ation was made on the ____ day of _____, 20 ____
ation was made on the ____ day of _____, 20 ____

n fee $ 82.50
Notary's Fees $ 5
Copies _____ @ _____ $ _____
cation Fee $ 87.50

Faith Brokaw

y hand this 28 day of August, 20 25
BED and SWORN to before me this 28
August, 20 25.

Patricia Avery
(Notary Public)

ission expires 9-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 9-21-25

Legals

(First published in the Edwards County Sentinel on July 24, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax
General	182,048	78.515	144,625	77.555	160,000	74,600
Debt Service						
Library						
Special Highway	9,410		7,460		10,000	
Water	49,650		37,719		51,000	
Sewer	49,907		39,509		70,000	
Non-Budgeted Funds-A	27,927					
Totals	288,946	78.515	229,513	77.555	300,000	74,600
Less: Transfers	0		0		0	
Net Expenditure	288,946		229,513		300,000	
Total Tax Levied	71,304		71,304		xxxxxxxxxxxxxxxxxxx	
Assessed Valuation	908,149		919,396		950,319	
Outstanding Indebtedness, January 1,	2023		2024		2025	
G.O. Bonds	83,000		77,000		71,000	
Revenue Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	19,083		14,542		78,977	
Total	102,083		91,542		149,977	

Revenue Neutral Rate**

*Tax rates are expressed in mills

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

Jill Rosne
Official Title: City Clerk

Legals

(First published in the Edwards County Sentinel on July 24, 2025)

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	122,045	74.916	144,638	77.505	180,000	74,600	78.900
Debt Service							
Library							
Special Highway	9,418		7,450		15,000		
Water	40,330		33,712		51,000		
Sewer	49,533		36,606		70,000		
Non-Budgeted Funds-A	27,921						
Totals	268,947	74,916	229,513	77,505	330,000	74,600	78,900
						(Excess Revenue Fund)	73,302
Less: Transfers	0		0		0		
Net Expenditure	268,947		229,513		330,000		
Total Tax Levied	77,351		77,505		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	900,148		839,335		950,310		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	83,000		72,000		71,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	19,083		16,943		38,577		
Total	102,083		91,943		141,577		

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

Jill Boone
Official Title: City Clerk