CERTIFICATE

To the Clerk of Labette County, State of Kansas
We, the undersigned, officers of
City of Oswego
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 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	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	1,592,931	361,072	45.347
Debt Service	10-113	8			
Library	12-1220	8	27,924	23,806	2.990
Industrial	19-4102	9	23,203		
Airport	12-1118	9	51,631	6,767	.850
Employee Benefits	79-2934	10	227,849	178,648	22.436
Special Highway		11	92,209		
City Sales Tax- Streets		11	829,039		
City Sales Tax- Parks		12	151,826		
City Sales Tax- 1/2 Cent		12	351,327		
Special Parks & Recreation		13	6,285		
Golf Course		13	199,844		
Electric		14	2,290		
Water		15	1,776,674		
Sewer		16	409,850		
Refuse		17	368,410		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	6,111,292	570,293	71.623
Budget Hearing Notice		20	LB Cty 7,960,470 CK Cty 1,965		County Clerk's Use Only
Combined Rate and Budget Hearing Notice					7,962,435
RNR Hearing Notice					
Neighborhood Revitalization		21			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 71.628

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: September 13, 2022
Gena Landis
County Clerk

SEAL OF LABETTE CO. KANSAS

Governing Body

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	374,067	59,715	460	577	1,129	449
Debt Service						
Library	22,337	3,566	27	34	67	27
Industrial						
Airport	6,352	1,014	8	10	19	8
Employee Benefits	167,640	26,762	206	259	506	202
TOTAL	570,396	91,057	701	880	1,721	686

County Treas Motor Vehicle Estimate 91,057
County Treas Recreational Vehicle Estimate 701
County Treas 16/20M Vehicle Estimate 880
County Treas Commercial Vehicle Tax Estimate 1,721
County Treas Watercraft Tax Estimate 686

Motor Vehicle Factor 0.15964
Recreational Vehicle Factor 0.00123
16/20M Vehicle Factor 0.00154
Commercial Vehicle Factor 0.00302
Watercraft Factor 0.00120

City of Oswego 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvements	53,811	25,388	24,888	K.S.A. 12-1, 118
General	Municipal Equipment	52,105	56,993	61,443	K.S.A. 12-1, 117
City Sales Tax - Park	Capital Improvements	25,886	0	0	K.S.A. 12-1, 118
City Sales Tax - 1/2 Cen	Municipal Equipment	19,516	0	0	K.S.A. 12-1, 117
Special Highway	Municipal Equipment	1,750	1,750	1,750	K.S.A. 12-1, 117
Airport	Capital Improvements	6,000	6,000	6,000	K.S.A. 12-1, 118
Water Utility	General	110,000	110,000	110,000	K.S.A. 12-825d
Water Utility	Municipal Equipment	67,969	7,250	7,250	K.S.A. 12-1, 117
Water Utility	Capital Improvements	6,000	5,000	5,000	K.S.A. 12-1, 118
Sewer Utility	General	32,000	0	0	K.S.A. 12-825d
Sewer Utility	Municipal Equipment	9,250	6,250	7,000	K.S.A. 12-1, 117
Sewer Utility	Capital Improvements	4,000	5,000	5,000	K.S.A. 12-1, 118
Refuse Utility	General	29,000	29,000	29,000	K.S.A. 12-825d
Refuse Utility	Municipal Equipment	7,219	10,000	10,000	K.S.A. 12-1, 117
Refuse Utility	Capital Improvements	4,000	5,000	5,000	K.S.A. 12-1, 118
Capital Improvements	Municipal Equipment	10,924	0	0	K.S.A. 12-1, 117
Oswego Golf Course	Capital Improvements	1,827	0	0	K.S.A. 12-1, 118
	Totals	441,255	267,631	272,331	
	Adjustments*				
	Adjusted Totals	441,255	267,631	272,331	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Oswego

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2022		Amount Due 2023	
				Amount Issued	Outstanding Jan 1, 2022	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012 A- Sewer	3/1/2012	12/1/2038	2 - 4.125	1,805,000	120,000	6/1 & 12/1	12/1	3,300	60,000	1,650	60,000
Series 2012 B- Water	3/1/2012	1/1/2038	2 - 4.125	1,555,000	100,000	6/1 & 12/1	12/1	2,750	50,000	1,375	50,000
Series 2021 A - Sewer	9/1/2021	9/1/2041	2 - 4.125	2,995,000	2,995,000	6/1 & 12/1	12/1	82,167	140,000	68,300	150,000
Series 2021 B - Water	9/1/2021	9/1/2038	2 - 4.125	2,300,000	2,300,000	6/1 & 12/1	12/1	55,518	10,000	48,937	20,000
Total G.O. Bonds					**5,515,000**			**143,735**	**260,000**	**120,262**	**280,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,515,000**			**143,735**	**260,000**	**120,262**	**280,000**

State of Kansas
City

City of Oswego

2023

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, 2022	Payments Due 2022	Payments Due 2023
2010 Pierce Saber Pumper Trucl	2/12/2021	60	2.12	100,000	100,000	21,290	21,290
Totals					**100,000**	**21,290**	**21,290**

*****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: 2023

Library found in: City of Oswego
Labette County

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

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$21,667	$23,806
Delinquent Tax	$670	$693
Motor Vehicle Tax	$3,340	$3,566
Recreational Vehicle Tax	$26	$27
16/20M Vehicle Tax	$36	$34
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$25,739	$28,126
Difference in Total Taxes:	$2,387	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,471,379	$7,961,878
Did Assessed Valuation Decrease?	No	
Levy Rate	2.99	2.990
Difference in Levy Rate:	0.000	
Qualify for grant: 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.

City of Oswego 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	414,766	506,864	535,456
Receipts:			
Ad Valorem Tax	342,540	362,845	xxxxxxxxxxxxxxxx
Delinquent Tax	19,737	11,222	10,517
Motor Vehicle Tax	56,169	53,274	59,715
Recreational Vehicle Tax	347	409	460
16/20M Vehicle Tax	570	567	577
Commercial Vehicle Tax	1,062	1,152	1,129
Watercraft Tax	0	332	449
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Sales Tax	205,695	216,769	216,769
Franchise Tax	136,790	142,694	142,694
Fuel Tax Credit	641	2,114	2,114
Special Assessments	1,290	1,120	1,120
Intergovernmental			
Local Alcohol Tax	188	155	204
Charges for Services			
Licenses and Fees	1,628	2,143	2,143
Building Permits	255	320	320
Rural Fire Contracts	27,986	31,498	31,498
Camping Fees	11,749	10,670	10,670
Swimming Pool	12,424	15,703	15,703
Motor Vehicle Inspections	2,466	2,862	2,862
Fines, Forfeitures & Penalties			
Fines	67,774	59,932	59,932
Use of Money & Property			
Rental Income	9,445	13,390	13,390
Other Receipts			
Donations	5,725	4,350	1,500
Reimbursed Expense	32,915	13,464	2,000
Operating Transfers From:			
Water Utility	110,000	110,000	110,000
Sewer Utility	32,000	0	0
Refuse Utility	29,000	29,000	29,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	609	640	640
Neighborhood Revitalization Rebate	-1,693	-1,493	-8,986
Miscellaneous	1,837	505	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,109,149**	**1,085,637**	**706,920**
Resources Available:	**1,523,915**	**1,592,501**	**1,242,376**

City of Oswego

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,523,915	1,592,501	1,242,376
Expenditures:			
General Government	244,392	262,908	663,154
Police	315,562	314,224	348,179
Fire	61,081	50,379	64,495
Streets	126,989	138,513	168,306
Parks	40,692	53,657	74,881
Community Center	28,986	33,242	42,205
Swimming Pool	47,297	48,522	57,289
Senior Citizens	7,743	8,342	11,340
Municipal Court	32,112	38,627	46,572
Library	0	7,829	7,829
Noxious Weed	1,381	1,381	4,000
Sub-Total detail page	906,235	957,624	1,488,250
Debt Service			
Principal		15,000	15,000
Interest	4,901	2,040	1,350
Operating Transfers to:			
Municipal Equipment - General Administr	52,104	5,300	5,300
Municipal Equipment - Police	0	20,067	20,067
Municipal Equipment - Fire	0	4,000	6,000
Municipal Equipment - Streets	0	3,000	3,000
Municipal Equipment - Park	0	10,200	10,200
Municipal Equipment - Community Cente	0	2,000	2,000
Municipal Equipment - Golf	0	12,426	16,876
Capital Improvements - General Administr	53,811	3,000	3,000
Capital Improvements - Fire	0	3,000	1,000
Capital Improvements - Streets	0	5,000	5,000
Capital Improvements - Park	0	3,000	3,000
Capital Improvements - Community Cente	0	2,000	3,500
Capital Improvements - Pool	0	6,388	6,388
Capital Improvements - Senior Citizens	0	3,000	3,000

Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,017,051**	**1,057,045**	**1,592,931**
Unencumbered Cash Balance Dec 31	506,864	535,456	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,142,593	1,527,089	1,592,931
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,592,931
		Tax Required	350,555
		Delinquent Comp Rate: 3.0%	10,517
		Amount of 2022 Ad Valorem Tax	361,072

City of Oswego 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	143,358	158,852	166,795
Contractual Services	88,656	91,685	111,890
Commodities	12,378	12,371	15,450
Capital Outlay	0	0	369,019
Total	**244,392**	**262,908**	**663,154**
Police			
Personal Services	268,764	263,129	277,539
Contractual Services	27,407	28,989	39,840
Commodities	19,391	22,106	30,800
Capital Outlay	0	0	0
Total	**315,562**	**314,224**	**348,179**
Fire			
Personal Services	28,242	20,000	21,000
Contractual Services	28,911	26,411	40,295
Commodities	3,928	3,968	3,200
Capital Outlay	0	0	0
Total	**61,081**	**50,379**	**64,495**
Streets			
Personal Services	57,445	68,861	72,761
Contractual Services	62,939	62,664	84,945
Commodities	6,605	6,988	10,600
Capital Outlay	0	0	0
Total	**126,989**	**138,513**	**168,306**
Parks			
Personal Services	69	12,944	13,591
Contractual Services	27,676	24,642	44,830
Commodities	12,947	16,071	16,460
Capital Outlay	0	0	0
Total	**40,692**	**53,657**	**74,881**
Community Center			
Personal Services	2,225	2,690	2,825
Contractual Services	25,815	29,348	37,380
Commodities	946	1,204	2,000
Capital Outlay	0	0	0
Total	**28,986**	**33,242**	**42,205**
Swimming Pool			
Personal Services	29,884	30,375	31,894
Contractual Services	6,605	7,315	11,615
Commodities	10,808	10,832	13,780
Capital Outlay	0	0	0
Total	**47,297**	**48,522**	**57,289**
Senior Citizens			
Contractual Services	7,743	8,342	11,340
Total	**7,743**	**8,342**	**11,340**
Municipal Court			
Personal Services	21,812	25,888	27,182
Contractual Services	9,629	10,386	18,440
Commodities	671	2,353	950
Capital Outlay	0	0	0
Total	**32,112**	**38,627**	**46,572**
Library			
Contractual Services	0	7,829	7,829
Total	**0**	**7,829**	**7,829**
Noxious Weed			
Commodities	1,381	1,381	4,000
Total	**1,381**	**1,381**	**4,000**
Page Total	**906,235**	**957,624**	**1,488,250**

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

City of Oswego 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	774	989
Receipts:			
Ad Valorem Tax	21,483	21,667	xxxxxxxxxxxxxxxx
Delinquent Tax	1,269	670	693
Motor Vehicle Tax	3,713	3,340	3,566
Recreational Vehicle Tax	23	26	27
16/20M Vehicle Tax	36	36	34
Commercial Vehicle Tax	70	72	67
Watercraft Tax	0	21	27
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(106)	-106	-592
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,488**	**25,726**	**3,822**
Resources Available:	**26,488**	**26,500**	**4,811**
Expenditures:			
Culture and Recreation			
Appropriation to Library Board	25,714	25,511	27,924
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,714**	**25,511**	**27,924**
Unencumbered Cash Balance Dec 31	774	989	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	26,075	25,511	27,924
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,924
		Tax Required	23,113
	Delinquent Comp Rate:	3.0%	693
		Amount of 2022 Ad Valorem Tax	23,806

City of Oswego 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,196	22,203	22,703
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Rental Income	1,000	500	500
Interest on Idle Funds	7	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,007**	**500**	**500**
Resources Available:	22,203	22,703	23,203
Expenditures:			
General Government			
Contractual Services	0	0	23,203
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**23,203**
Unencumbered Cash Balance Dec 31	22,203	22,703	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	12,200	22,196	23,203
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,203
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Airport**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,927	24,435	24,215
Receipts:			
Ad Valorem Tax	6,109	6,161	xxxxxxxxxxxxxxxxx
Delinquent Tax	465	191	197
Motor Vehicle Tax	1,158	950	1,014
Recreational Vehicle Tax	7	7	8
16/20M Vehicle Tax	13	10	10
Commercial Vehicle Tax	22	21	19
Watercraft Tax	0	6	8
Sales Tax	15,109	12,390	12,390
Use of Money & Property			
Rental Income	2,103	1,341	1,341
Other Receipts			
Fuel Sales	9,234	6,027	6,027
Interest on Idle Funds	7	0	0
Neighborhood Revitalization Rebate	-30	-91	-168
Miscellaneous	98	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,295**	**27,013**	**20,846**
Resources Available:	**51,222**	**51,448**	**45,061**
Expenditures:			
General Government			
Contractual	11,363	11,367	12,975
Commodities	9,424	9,866	32,656
Operating Transfers to:			
Municipal Equipment Reserve	0	0	0
Capital Improvements Fund	6,000	6,000	6,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,787**	**27,233**	**51,631**
Unencumbered Cash Balance Dec 31	24,435	24,215	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	36,644	50,368	51,631
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,631
		Tax Required	6,570
	Delinquent Comp Rate:	3.0%	197
		Amount of 2022 Ad Valorem Tax	6,767

City of Oswego 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	51,000	49,175	25,712
Receipts:			
Ad Valorem Tax	161,230	162,611	xxxxxxxxxxxxxxx
Delinquent Tax	9,594	5,029	5,203
Motor Vehicle Tax	28,723	25,076	26,762
Recreational Vehicle Tax	178	192	206
16/20M Vehicle Tax	265	267	259
Commercial Vehicle Tax	544	542	506
Watercraft Tax	0	156	202
Interest on Idle Funds	70	96	0
Neighborhood Revitalization Rebate	(797)	(2,412)	-4,446
Miscellaneous	5,379	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**205,186**	**191,557**	**28,692**
Resources Available:	**256,186**	**240,732**	**54,404**
Expenditures:			
Employee Benefits			
Personal Services	195,851	205,551	227,849
Contractual Services	11,160	9,469	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**207,011**	**215,020**	**227,849**
Unencumbered Cash Balance Dec 31	49,175	25,712	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	224,615	225,644	227,849
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,849
		Tax Required	173,445
	Delinquent Comp Rate:	3.0%	5,203
		Amount of 2022 Ad Valorem Tax	178,648

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2022 Ad Valorem Tax	0

City of Oswego 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	48,619	44,112	45,499
Receipts:			
State of Kansas Gas Tax	48,817	46,000	46,710
County Transfers Gas	0	0	0
Interest on Idle Funds	37	78	0
Miscellaneous	12,789	7,203	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,643**	**53,281**	**46,710**
Resources Available:	**110,262**	**97,393**	**92,209**
Expenditures:			
General Government			
Personal Services	35,872	35,872	37,666
Contractual Services	7,539	4,653	9,265
Commodities	20,989	9,619	40,050
Capital Outlay	0	0	3,478
Operating Transfer to:			
Municipal Equipment Fund	1,750	1,750	1,750
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,150**	**51,894**	**92,209**
Unencumbered Cash Balance Dec 31	44,112	45,499	0
2021/2022/2023 Budget Authority Amount	66,150	98,902	92,209

Adopted Budget

City Sales Tax- Streets	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	376,305	530,599	672,448
Receipts:			
Intergovernmental			
Sales Tax	153,836	156,175	156,175
Interest on Idle Funds	668	416	416
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**154,504**	**156,591**	**156,591**
Resources Available:	**530,809**	**687,190**	**829,039**
Expenditures:			
General Government			
Contractual Services	0	0	0
Commodities	210	14,742	829,039
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**210**	**14,742**	**829,039**
Unencumbered Cash Balance Dec 31	530,599	672,448	0
2021/2022/2023 Budget Authority Amount	320,000	670,511	829,039

City of Oswego 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City Sales Tax- Parks**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	58,277	69,870	99,743
Receipts:			
Intergovernmental			
Sales Tax	51,279	52,058	52,058
Interest on Idle Funds	37	25	25
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,316**	**52,083**	**52,083**
Resources Available:	**109,593**	**121,953**	**151,826**
Expenditures:			
General Government			
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	8,108	0	130,476
Debt Service			
Principal	0	20,000	20,000
Interest	5,729	2,210	1,350
Postage & Commission	0	0	0
Operating Tranfers to			
Capital Improvement Fund	25,886	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,723**	**22,210**	**151,826**
Unencumbered Cash Balance Dec 31	69,870	99,743	0
2021/2022/2023 Budget Authority Amount	69,375	134,338	151,826

Adopted Budget

City Sales Tax- 1/2 Cent	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	183,785	151,528	246,992
Receipts:			
Intergovernmental			
Sales Tax	102,511	104,116	104,116
Interest on Idle Funds	219	219	219
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,730**	**104,335**	**104,335**
Resources Available:	**286,515**	**255,863**	**351,327**
Expenditures:			
General Government			
Commodities	0	0	0
Capital Outlay	115,471	8,871	351,327
Operating Transfers to:			
Municipal Equipment Fund	19,516	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,987**	**8,871**	**351,327**
Unencumbered Cash Balance Dec 31	151,528	246,992	0
2021/2022/2023 Budget Authority Amount	150,000	264,002	351,327

City of Oswego 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,737	5,925	6,081
Receipts:			
Intergovernmental			
Local Alcoholic Liqor Tax	188	156	204
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**188**	**156**	**204**
Resources Available:	**5,925**	**6,081**	**6,285**
Expenditures:			
General Government			
Capital Outlay	0	0	6,285
Cash Forward (2023 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,285**
Unencumbered Cash Balance Dec 31	5,925	6,081	0
2021/2022/2023 Budget Authority Amoun	4,000	6,072	6,285

Adopted Budget

Golf Course	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,584	55,198	84,415
Receipts:			
Taxes and Shared Receipts			
Fuel Tax Credit	310	139	139
Charges for Services			
Membership Fees	34,359	35,817	35,817
Green Fees	41,089	40,793	40,793
Golf Cart Fees	11,232	12,103	12,103
Tournament Proceeds	7,431	8,312	8,312
Concessions	17,285	18,253	18,253
Use of Money and Property			
Sale of Assets	35	0	0
Interest on Idle Funds	15	12	12
Miscellaneous	678	89	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**112,434**	**115,518**	**115,429**
Resources Available:	**142,018**	**170,716**	**199,844**
Expenditures:			
General Government			
Contractual Services	71,298	68,064	81,120
Commodities	6,423	7,648	7,865
Capital Outlay	0	2,642	103,409
Debt Service			
Principal	3,750	5,000	5,000
Interest	3,522	2,947	2,450
Operating Transfers To:			
Municipal Equipment Fund	0	0	0
Capital Improvement Fund	1,827	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**86,820**	**86,301**	**199,844**
Unencumbered Cash Balance Dec 31	55,198	84,415	0
2021/2022/2023 Budget Authority Amoun	87,014	143,061	199,844

City of Oswego 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,290	2,290	2,290
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,290**	**2,290**	**2,290**
Expenditures:			
Operating Expenditures			
Contractual Services	0	0	2,290
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,290**
Unencumbered Cash Balance Dec 31	2,290	2,290	0
2021/2022/2023 Budget Authority Amoun	1,789	2,290	2,290

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

City of Oswego 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	926,427	873,497	1,004,397
Receipts:			
Charges for Services			
Water Sales	749,702	745,515	745,515
Bulk Water Sales	1,487	1,929	1,929
Water Fees	6,084	5,815	5,815
Penalties	13,545	13,903	13,903
Use of Money and Property			
Rental Income	4,200	4,200	4,200
Other Receipts			
Reimbursed Expense	0	0	0
Operating Transfer from:			
Electric Utility Fund	0	0	0
Interest on Idle Funds	1,526	915	915
Miscellaneous	1,598	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**778,142**	**772,277**	**772,277**
Resources Available:	**1,704,569**	**1,645,774**	**1,776,674**
Expenditures:			
Production			
Personal Services	123,591	124,659	133,694
Contractual Services	67,319	75,600	106,915
Commodities	49,501	63,996	69,650
Distribution			
Personal Services	85,344	88,861	93,450
Contractual Services	22,788	22,449	61,325
Commodities	12,378	11,270	21,025
Capital Outlay	28,684	14,023	1,048,053
Debt Service			
Principal	98,257	60,000	70,000
Interest	159,241	58,268	50,312
Operating Transfers to:			
General Fund	110,000	110,000	110,000
Municipal Equipment Fund	67,969	7,250	7,250
Capital Improvements Fund	6,000	5,000	5,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**831,072**	**641,377**	**1,776,674**
Unencumbered Cash Balance Dec 31	873,497	1,004,397	0
2021/2022/2023 Budget Authority Amount	831,295	1,818,755	1,776,674

City of Oswego

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	273,812	262,353	158,151
Receipts:			
Charges for Services			
Sewer Collections	237,713	247,534	247,534
Special Assessments	5,105	3,820	3,820
Interest on Idle Funds	376	345	345
Miscellaneous	4,450	1,089	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**247,644**	**252,788**	**251,699**
Resources Available:	**521,456**	**515,141**	**409,850**
Expenditures:			
Operating Expenditures			
Personal Services	49,569	50,708	52,634
Contractual Services	30,394	41,880	83,900
Commodities	15,129	14,882	18,305
Capital Outlay	16,371	0	8,211
Debt Service			
Principal	82,049	160,000	170,000
Interest	20,341	78,270	64,800
Operating Transfers to:			
General Fund	32,000	0	0
Municipal Equipment Fund	9,250	6,250	7,000
Capital Improvements Fund	4,000	5,000	5,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**259,103**	**356,990**	**409,850**
Unencumbered Cash Balance Dec 31	262,353	158,151	0
2021/2022/2023 Budget Authority Amount	307,840	568,233	409,850

City of Oswego 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	135,356	157,541	160,156
Receipts:			
Charges for Services			
Refuse Collections	201,825	203,731	203,731
Dumpster Fees	5,544	4,364	4,364
Interest on Idle Funds	204	159	159
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**207,573**	**208,254**	**208,254**
Resources Available:	**342,929**	**365,795**	**368,410**
Expenditures:			
Operating Expenditures			
Personal Services	63,506	85,885	97,080
Contractual Services	69,743	63,763	90,265
Commodities	11,920	11,991	16,475
Capital Outlay	0	0	120,590
Operating Transfers to:			
General Fund	29,000	29,000	29,000
Municipal Equipment Fund	7,219	10,000	10,000
Capital Improvements Fund	4,000	5,000	5,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**185,388**	**205,639**	**368,410**
Unencumbered Cash Balance Dec 31	157,541	160,156	0
2021/2022/2023 Budget Authority Amoun	230,835	346,535	368,410

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sick Leave		**Health Insurance Premi**		**Municipal Equipment**		**Capital Improvements**		**Home Grant Revolving**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	41,416	Cash Balance Jan 1	11,973	Cash Balance Jan 1	472,086	Cash Balance Jan 1	445,672	Cash Balance Jan 1	89,542	1,060,689
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of Money & Property		Use of Money & Property		Intergovernmental		Intergovernmental		Use of Money & Property		
Interest Income	22	Interest Income	0	SPARK Grant	0	State Grants	0	Interest Income	140	
				Use of Money & Property		Use of Money & Property				
				Interest Income	628	Interest Income	636			
				Sale of Property	11,635	Insurance Proceeds	79,845			
				Lease Proceeds	100,000	Sale of Property	3,000			
				Other Receipts		Operating Transfers from:				
				Donations	0	General	53,811			
				Insurance Proceeds	0	Airport	6,000			
				Miscellaneous	27,361	Water	6,000			
				Operating Transfers from:		Sewer	4,000			
				General	52,105	Refuse	4,000			
				Airport	0	City Sales Tax - Park	25,886			
				Special Highway	1,750	Golf Course Fund	1,827			
				Golf Course	0					
				Water	67,969					
				Capital Improvement F	10,924					
				Sewer	9,250					
				City Sales Tax Find 1/2	19,516					
				Refuse	7,219	Miscellaneous	2,015			
Total Receipts	22	Total Receipts	0	Total Receipts	308357	Total Receipts	187020	Total Receipts	140	495,539
Resources Available:	41,438	Resources Available:	11,973	Resources Available:	780,443	Resources Available:	632,692	Resources Available:	89,682	1,556,228
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Operating Transfer to:		General Government		General Government				
		Employee Benefit Fur	0	Contractual	204	Capital Outlay	72,247			
				Capital Outlay	204,428	Debt Service				
						Principal	0			
						Interest	0			
						Operating Transfers to:				
						Municipal Equipment F	10,924			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	204,632	Total Expenditures	83,171	Total Expenditures	0	287,803
Cash Balance Dec 31	41,438	Cash Balance Dec 31	11,973	Cash Balance Dec 31	575,811	Cash Balance Dec 31	549,521	Cash Balance Dec 31	89,682	**1,268,425** **
										1,268,425 **

**Note: These two block figures should agree.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Neighborhood Revitaliza		**Downtown Revitalizatio**		**Insurance Proceeds Fun**		**ARPA Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	105,047	Cash Balance Dec 31	1,613	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31		106,660
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Taxes and Shared Receipts				Use of Money and Property		Intergovernmental				
County Rebates	1,551			Insurance Proceeds	30,239	ARPA Grant	128,192			
Use of Money & Property						Unse of Money and Property				
Interest Income	108					Interest	82			
Total Receipts	1,659	Total Receipts	0	Total Receipts	30239	Total Receipts	128274	Total Receipts	0	160,172
Resources Available:	106,706	Resources Available:	1,613	Resources Available:	30,239	Resources Available:	128,274	Resources Available:	0	266,832
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General Government				General Government		General Government				
Contractual	0			Capital Outlay	270	Capital Outlay	36,705			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	270	Total Expenditures	36,705	Total Expenditures	0	36,975
Cash Balance Dec 31	106,706	Cash Balance Dec 31	1,613	Cash Balance Dec 31	29,969	Cash Balance Dec 31	91,569	Cash Balance Dec 31	0	**229,857** **
										229,857 **

** Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 12, 2022 at 6:30 PM at Oswego City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at Oswego City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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 for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,017,051	47.883	1,057,045	50.067	1,592,931	361,072	45.350
Debt Service							
Library	25,714	3.003	25,511	2.990	27,924	23,806	2.990
Industrial					23,203		
Airport	26,787	0.854	27,233	0.850	51,631	6,767	0.850
Employee Benefits	207,011	22.538	215,020	22.438	227,849	178,648	22.438
Special Highway	66,150		51,894		92,209		
City Sales Tax- Streets	210		14,742		829,039		
City Sales Tax- Parks	39,723		22,210		151,826		
City Sales Tax- 1/2 Cent	134,987		8,871		351,327		
Special Parks & Recreation					6,285		
Golf Course	86,820		86,301		199,844		
Electric					2,290		
Water	831,072		641,377		1,776,674		
Sewer	259,103		356,990		409,850		
Refuse	185,388		205,639		368,410		
Non-Budgeted Funds-A	287,803						
Non-Budgeted Funds-B	36,975						
Totals	3,204,794	74.278	2,712,833	76.345	6,111,292	570,293	71.628
						*Revenue Neutral Rate***	*71.628*
Less: Transfers	441,255		267,631		274,331		
Net Expenditure	2,763,539		2,445,202		5,836,961		
Total Tax Levied	555,613		570,396		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,480,395		7,471,379		7,961,878		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	5,850,658	5,627,823	5,515,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	100,000
Total	5,850,658	5,627,823	5,615,000

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

City of Oswego 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	361,071	45.350	8,986
Debt Service	0		0
Library	23,806	2.990	592
Industrial	0		0
Airport	6,768	0.850	168
Employee Benefits	178,649	22.438	4,446
			0
			0
			0
			0
			0
			0
			0
TOTAL	570,294	71.628	14,192

2022 July 1 Valuation: 7,961,878

Valuation Factor: 7,961.878

Neighborhood Revitalization Subj to Rebate: 198,150

Neighborhood Revitalization factor: 198.15

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF OSWEGO, HEREBY NOTIFIES THE LABETTE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 71.628 mills. The date of our hearing is September 12, 2022, at 6:30 PM and will be held at Oswego City Hall , 703 5th St in Oswego, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 13, 2022.

(Seal)

Jennifer Hine
Clerk or Officer of Governing Body

Labette Avenue

620-795-2550
labetteavenue@taylornews.org

AFFIDAVIT OF PUBLICATION

Rudy Taylor
of lawful age, being duly sworn, deposes and says he or she represents the publisher of:

LABETTE AVENUE
P.O. BOX 269
Oswego, KS 67356

weekly newspapers in the City of Oswego, Chetopa, Altamont and Edna, County of Labette, State of Kansas, and of general circulation in said county, and which has been admitted to the mail at second class matter in said county during the period of one year immediately prior to the first publication of the notice hereinafter attached, was published in the regular and entire issue of each number of said newspapers for **one (1) Thursday.**

The first publication was made on **August 18, 2022,** knowledge of the statements above set forth, and that they are true.

See attached

State of Kansas, Labette County

Subscribed and sworn to before me this **18th day of August, 2022.**

Rena Russell

(Notary Public)

My appointment expires **September 1, 2023**
Printer's fee **$124.80**

RENA RUSSELL
Notary Public - State of Kansas
My Appt. 09/01/2023

PUBLIC NOTICE

(First published in the Labette Avenue, Thursday, August 18, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oswego

will meet on September 12, 2022 at 6:30 PM at Oswego City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at Oswego City Hall and will be available at this hearing.

BUDGET SUMMARY

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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 for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,017,051	47.883	1,057,045	50.067	1,592,931	361,072	45.350
Debt Service							
Library	25,714	3.003	25,511	2.990	23,924	23,806	2.990
Industrial					23,203		
Airport	26,787	0.850	27,233	0.850	51,631	6,767	0.850
Employee Benefits	207,011	22.538	215,020	22.438	227,849	178,648	22.438
Special Highway	66,150		51,894		92,209		
City Sales Tax- Streets	210		14,742		829,039		
City Sales Tax- Parks	39,723		22,210		151,826		
City Sales Tax- 1/2 Cent	134,987		8,871		351,327		
Special Parks & Recreation					6,285		
Golf Course	86,820		86,301		199,844		
Electric					2,290		
Water	831,072		641,377		1,776,674		
Sewer	259,103		356,990		409,850		
Refuse	185,388		205,639		368,410		
Non-Budgeted Funds-A	287,803						
Non-Budgeted Funds-B	36,975						
Totals	3,204,794	74.278	2,712,833	76.345	6,111,292	570,293	71.628
						*Revenue Neutral Rate***	71.628
Less: Transfers	441,255		267,631		274,331		
Net Expenditure	2,763,539		2,445,202		5,836,961		
Total Tax Levied	555,613		570,396		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,480,395		7,471,379		7,961,878		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	5,850,658	5,627,823	5,515,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	100,000
Total	5,850,658	5,627,823	5,615,000

*Tax rates are expressed in mills

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

Jennifer Hine

Official Title: City Clerk

Resolution No. 9-12-22A

A RESOLUTION OF THE CITY OF OSWEGO, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Oswego was calculated as 71.628 mills by the Labette County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oswego, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Oswego shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.628 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 12th day of September and **SIGNED** by the Mayor.

Daniel J. Chapman, Mayor

Attested:

Jennifer Hine, City Clerk

Roll Call Vote

A Roll Call Vote of the Oswego Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 12, 2022
Resolution No. 9-12-22A

Governing Body Member	Yes	No	No Vote
Brandy Scott	X		
Lance Smith	X		
Kenny Gott	X		
Justin McKee	X		
Jesse Merritt	X		
John Davis	X		
TOTAL	**6**	**0**	**0**

Certified:

Jennifer Hine

Oswego City

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2022

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	6,470,619	0	148,117
Personal Property	140,206	0	0
Oil and Gas	0	0	0
State Assessed Utilities	1,349,061	0	0
Severed Minerals	27	0	0
Total	**7,959,913**	**0**	**148,117**
New Improvements	139,256	0	
Remodel	21,045	0	

2. All Personal Property excluding Watercraft 140,206

3. Actual Tax Rates Levied for the 2022 Budget

Fund	Rate
Oswego Airport	0.850000
Oswego Employee Benefits	22.438000
Oswego General	50.067000
Oswego Library	2.990000
	76.345000
Revenue Neutral Rate:	**71.628000**

4. Final Assessed Valuation from November 1, 2021 Abstract 7,469,627

5. All Personal Property excluding Watercraft for 2021 148,948

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 198,150

8. 2021 Column (2020 Tax) Delq % for Oswego General Fund 3.24 %

9. 2021 Column (2020 Tax) Delq % for Special Assessments 76.29 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/14/2022
Date

Gena Landis
Provided by

LABETTE COUNTY
Name of County