State of Kansas
City

2023

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 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	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	192,729	63,986	76.474
Debt Service	10-113				
Library	12-1220				
Special Highway		7	24,000		
Water		7	60,000		
Sewer		8	71,004		
		9			
Totals		xxxxxx	347,733	63,986	76.474
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					836,704
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 76.515

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Carrie Barker Clerk

Date Attested: October 5 2022

County Clerk

SEAL
EDWARDS COUNTY, KANSAS

Governing Body

Mayor

City of Offerle

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	63,986	15,504	417	751	3,345	103
Debt Service						
Library						
TOTAL	63,986	15,504	417	751	3,345	103

County Treas Motor Vehicle Estimate 15,504

County Treas Recreational Vehicle Estimate 417

County Treas 16/20M Vehicle Estimate 751

County Treas Commercial Vehicle Tax Estimate 3,345

County Treas Watercraft Tax Estimate 103

Motor Vehicle Factor 0.24230

Recreational Vehicle Factor 0.00652

16/20 Vehicle Factor 0.01174

Commercial Vehicle Factor 0.05228

Watercraft Factor 0.00161

City of Offerle

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Offerle

20

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	4/27/2012	11/1/2022	3.15	57,000	6,000	5/1		95			
						11/1	11/1	95	6,000		
Series 2013	9/3/2013	12/1/2033	4.50-5.00	123,000	89,000	6/1		2,144		2,002	
						12/1	12/1	2,144	6,000	2,002	6,000
Total G.O. Bonds					**95,000**			**4,478**	**12,000**	**4,004**	**6,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**95,000**			**4,478**	**12,000**	**4,004**	**6,000**

City of Offerle

2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2022	Payments Due 2022	Payments Due 2023
2020 Chevy Pickup	8/27/2020	3/12/1900	3.50	29,942	24,263	5,559	5,559
				Totals	**24,263**	**5,559**	**5,559**

***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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,216	52,294	67,558
Receipts:			
Ad Valorem Tax	61,008	62,066	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	15,430	15,907	15,504
Recreational Vehicle Tax	407	389	417
16/20M Vehicle Tax	834	839	751
Commercial Vehicle Tax	3,230	3,156	3,345
Watercraft Tax	107	111	103
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax/CUT	16,550	16,309	16,000
Franchise Tax	8,935	8,000	8,000
Licenses & Permits	230	100	100
Rental Income			
Reimbursed Expense	9,501	2,347	
Trash Service Fees	20,656	19,000	19,000
Gifts & Donations	175	125	
Grants	13,964	13,964	
Interest on Idle Funds	115	100	100
Neighborhood Revitalization Rebate		-218	-271
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**151,142**	**142,195**	**63,049**
Resources Available:	**172,358**	**194,489**	**130,607**
Expenditures:			
General Government:			
Personal Services	32,450	33,424	35,000
Contractual Services	15,197	21,315	23,000
Insurance	13,277	14,558	16,000
Materials & Supplies	13,001	11,688	15,000
Equipment			1,000
Grants & Donations	1,800	725	1,000
Lease Purchase Payments	5,558	5,559	5,559
Other	664	661	1,000
Fire:			
Personal Services	1,085	1,118	2,000
Contractual Services	3,305	2,980	4,000
Insurance	343	610	1,000
Materials & Supplies	392	3,033	4,000
Vehicles			500
Equipment	365		500
Other	100		
Streets:			
Contractual Services	7,197	5,584	6,000
Materials & Supplies	518		1,000
Parks & Recreation:			
Contractual Services	3,562	3,840	4,000
Materials & Supplies	525	373	1,000
Land Improvements			500
Other			500
Non-Departmental:			
Trash Services	20,725	21,463	22,000
Cash Forward (2023 column)			48,170
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**120,064**	**126,931**	**192,729**
Unencumbered Cash Balance Dec 31	52,294	67,558	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	132,000	147,000	192,729
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	192,729
		Tax Required	62,122
	Delinquent Comp Rate:	3.0%	1,864
		Amount of 2022 Ad Valorem Tax	**63,986**

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

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	8,769	13,958	18,910
Receipts:			
State of Kansas Gas Tax	5,269	5,010	5,090
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,269**	**5,010**	**5,090**
Resources Available:	**14,038**	**18,968**	**24,000**
Expenditures:			
Contractual Services			1,000
Materials & Supplies	80	58	23,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**80**	**58**	**24,000**
Unencumbered Cash Balance Dec 31	13,958	18,910	0
2021/2022/2023 Budget Authority Amount	15,000	12,000	24,000

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,382	22,879	20,000
Receipts:			
Water Service Charges	34,825	39,733	40,000
Utility Hookup Fees	300	200	
Reimbursed Expense	6,921		
Interest on Idle Funds			
Miscellaneous	109	8	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,155**	**39,941**	**40,000**
Resources Available:	**71,537**	**62,820**	**60,000**
Expenditures:			
Personal Services	15,231	15,648	17,000
Contractual Services	9,171	8,511	10,000
Water Tower Expense	9,281	9,516	10,000
Materials & Supplies	14,265	9,145	15,000
Equipment			500
Other	710		500
Cash Forward (2023 column)			7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,658**	**42,820**	**60,000**
Unencumbered Cash Balance Dec 31	22,879	20,000	0
2021/2022/2023 Budget Authority Amount	56,000	60,000	60,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

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	13,999	22,571	30,004
Receipts:			
Sewer Service Charge	30,614	30,835	30,000
Sewer Debt	11,086	11,049	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**41,700**	**41,884**	**41,000**
Resources Available:	**55,699**	**64,455**	**71,004**
Expenditures:			
Personal Services	10,498	10,938	12,000
Contractual Services	6,302	6,394	7,000
Materials & Supplies	425	641	1,000
Equipment			1,000
Bond Principal	11,000	12,000	6,000
Bond Interest	4,903	4,478	4,004
Cash Forward (2023 column)			40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,128**	**34,451**	**71,004**
Unencumbered Cash Balance Dec 31	22,571	30,004	0
2021/2022/2023 Budget Authority Amoun	55,000	53,000	71,004

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	0		0		0		0		0	
Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		0
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
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 provided. See accompanying significant budget assumptions.

2023

NOTICE OF BUDGET HEARING

The governing body of

City of Offerle

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	120,064	78.527	126,931	79.527	192,729	63,986	76.515
Debt Service							
Library							
Special Highway	80		58		24,000		
Water	48,658		42,820		60,000		
Sewer	33,128		34,451		71,004		
Totals	201,930	78.527	204,260	79.527	347,733	63,986	76.515
						*Revenue Neutral Rate***	*76.515*
Less: Transfers	0		0		0		
Net Expenditure	201,930		204,260		347,733		
Total Tax Levied	61,995		63,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	789,473		804,583		836,254		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	117,000	106,000	95,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	5,529	28,871	24,263
Total	122,529	134,871	119,263

*Tax rates are expressed in mills

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

0

City Official Title:

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Offerle

will meet on September 12, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 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	120,064	78.527	127,106	79.527	195,000	66,505	79.527
Debt Service							
Library							
Special Highway	80		58		24,000		
Water	48,658		42,820		60,000		
Sewer	33,128		34,451		71,004		
Totals	201,930	78.527	204,435	79.527	350,004	66,505	79.527
						*Revenue Neutral Rate***	*76.515*
Less: Transfers	0		0		0		
Net Expenditure	201,930		204,435		350,004		
Total Tax Levied	61,995		63,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	789,473		804,583		836,254		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	117,000	106,000	95,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	5,529	28,871	24,263
Total	122,529	134,871	119,263

*Tax rates are expressed in mills

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

Carrie Barlow

City Official Title: City Clerk

State of Kansas,
County of Edwards, ss:

Faith Brokaw

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE EDWARDS COUNTY SENTINEL.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in EDWARDS County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in EDWARDS County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

st Publication was made on the 17 day of Aug, 2022
nd Publication was made on the ____ day of _____, 20___
rd Publication was made on the ____ day of _____, 20___
th Publication was made on the ____ day of _____, 20___
h Publication was made on the ____ day of _____, 20___
h Publication was made on the ____ day of _____, 20___

iblication fee $ 82.50
fidavit, Notary's Fees $ _____
ditional Copies _____ @ _____ $ _____
al Publication Fee $ _____

Faith Brokaw
gned)

ness my hand this 12th day of Sept, 2022

BSCRIBED and SWORN to before me this 12th
of Sept, 2022.

Jean M Huntley
(Notary Public)

commission expires May 16, 2026

NOTARY PUBLIC - State of Kansas
JEAN M. HUNTLEY
My Appt. Expires 5/16/26

Legals

(First published in the Edwards County Sentinel on August 17, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Offerle
will meet on September 12, 2022 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
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limit
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budge	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount Ad Valo
General	120,064	78.527	127,106	79.527	195,000	66,
Debt Service						
Library						
Special Highway	80		38		24,000	
Water	48,658		42,820		60,000	
Sewer	33,128		34,451		71,004	
Totals	201,930	78.527	204,435	79.527	350,004	66,5
Less: Transfers	0		0		0	Revenue Neutral R
Net Expenditures	201,930		204,435		350,004	
Total Tax Levied	61,995		63,986		xxxxxxxxxxxxxxxxx	
Assessed Valuation	789,473		804,583		836,254	

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	117,000	106,000	95,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	5,529	28,871	24,263
Total	122,529	134,871	119,263

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

Carrie Barlow
City Official Title: City Clerk

Legals

(First published in the Edwards County Sentinel on August 17, 2022)

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	128,044	78.327	127,108	79.327	193,000	66,305	79.327
Debt Service							
Library							
Special Highway	80		58		34,000		
Water	48,658		42,820		60,000		
Sewer	33,120		34,431		71,004		
Totals	201,930	78.327	204,431	79.327	358,004	66,305	79.327
						Revenue Neutral Rate**	78.315
Less: Transfers	0		0		0		
Net Expenditure	201,930		204,431		358,004		
Total Tax Levied	61,995		63,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	789,473		806,583		836,264		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	117,000	105,000	93,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	5,529	28,871	24,263
Total	122,529	134,871	119,263

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by K.S.A. 79-2988*

Carrie Barlow
City Official Title: City Clerk

Resolution No. 2022-1

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 76.515 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 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 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 79.527 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 2022 and **SIGNED** by the Mayor.

Scott Butler

Mayor

Attested:

Carrie Barker

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 12, 2022
Resolution No. 2022-1

Governing Body Member	Yes	No	No Vote
Mayor Scott Butler	✓		
Corey McAvoy	✓		
Bruce Crosswhite	✓		
Clayton Jones	✓		
Jaime Heinz	✓		
Ashley Chamberlain (~~absent~~) (absent)			
TOTAL			

Certified:
Carrie Barbee - City Clerk