2018

CERTIFICATE
To the Clerk of Osborne County, State of Kansas
We, the undersigned, officers of
City of Osborne, Kansas
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 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations

			2018 Adopted Budget		
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Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	1,053,874	432,667	67,345
Debt Service	10-113	9	174,684	107,017	16,658
Library	12-1220	9	70,900	52,639	8,194
Recreation	12-1927	10	14,900	10,162	1,582
Industrial	12-1617H	10	3,704		
Special Highway		11	44,002		
Special Parks		11	20,430		
Equipment		12	1,088		
Permanent Rec. Park Equip		12	22,389		
Electric & Water		13	2,679,312		
Electric Utility Reserve		14	716,795		
Sewer		14	112,500		
Golf		15	41,181		
Airport		15	15,000		
Non-Budgeted Funds		16			
Totals		xxxxxx	4,970,759	602,485	93,779
Election Required - Review HB2088 Template.				No	County Clerk's Use Only
Budget Summary		17			6,424,642
Neighborhood Revitalization		18			Nov 1, 2017 Total Assessed Valuation

Assisted by:
ADAMS, BROWN, BERAN & BALL, CHTD.
Address:
P.O. Box 1186
Hays, KS 67601
Email:

Date Attested: , 2017

County Clerk

Governing Body

Computation to Determine Limit for 2018

Base Levy

1)	Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)		622,378	
2)	Less: Tax Levies on Behalf of Another Political or Governmental Subdivision			
	2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)		55,716	
	2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)		12,821	
	2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)		0	
3)	Net Tax Levy (Base)			553,841

Percentage Adjustments

4)	CPI Adjustment - 1.4%			7,754
	(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)			
5)	Value of New Improvements (From June 15th County Clerk Valuation Document)		9,770	
6)	2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	307,612		
	2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	332,060		
	Increase in Total Personal Property Valuations (cannot be less than zero)		0	
7)	Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		0	
8)	Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		121,693	
9)	Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		0	
10)	Total Assessed Value of Adjustments		131,463	
11)	Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		6,418,469	
12)	Adjustment Percentage (Line 10 Divided by Line 11)	2.05%		
13)	Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			11,344
14)	**Total Percentage Adjustments**			**19,098**

Increased Tax Revenues Adjustment

15)	Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		106,053	
	Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		81,756	
	Difference			24,297
16)	Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)			0
17)	Property Tax Revenues Spent on Special Assessments in 2018 Budget			0
18)	Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget			0
19)	Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget			0

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget			0
21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		175,000	
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	207,700		
CPI Adjustment - 1.4%	2908		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		210,608	
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		16,450	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	16,450		
CPI Adjustment - 1.4%	230		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)		16,680	
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		27,000	
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	27,000		
CPI Adjustment - 1.4%	378		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		27,378	
Increased Emergency Medical Expense			0
Total Increased Tax Revenue Adjustment			**24,297**

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget	52,639
24a) Recreation Commission Levy 2018 Budget	10,162
24b) Other Governmental Levy 2018 Budget	0
25) **Total Levies on Behalf of Another Political or Governmental Subdivision**	**62,801**
26) **Total Computed Tax Levy**	**660,037**

City of Osborne, Kansas

2018

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

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	472,085	74,356	1,188	1,278	6,044	0
Debt Service	81,756	12,877	206	222	1,047	0
Library	55,716	8,775	140	151	713	0
Recreation	12,821	2,019	32	35	164	0
Industrial	0	0	0	0	0	0
TOTAL	622,378	98,027	1,566	1,686	7,968	0

County Treas Motor Vehicle Estimate 98,027

County Treas Recreational Vehicle Estimate 1,566

County Treas 16/20M Vehicle Estimate 1,686

County Treas Commercial Vehicle Tax Estimate 7,968

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15750

Recreational Vehicle Factor 0.00252

16/20 Vehicle Factor 0.00271

Commercial Vehicle Factor 0.01280

Watercraft Factor 0.00000

City of Osborne, Kansas

2018

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Electric and Water Fund	General Fund	150,000	170,000	170,000	K.S.A. 12-825D
Electric and Water Fund	Bond and Interest Fund	52,000	52,000	52,000	K.S.A. 12-825D
Electric and Water Fund	Electric Utility Reserve	10,000	15,000	100,000	K.S.A. 12-825D
Electric Utility Reserve	General Fund	70,000	70,000	70,000	K.S.A. 12-825D
Recreation Fund	Rec, Park Equip, and Facilitie	4,000	5,000	5,000	Council Approved
Golf Fund	Electric and Water Fund	5,562	-	-	Council Approved
	Totals	291,562	312,000	397,000	
	Adjustments*				
	Adjusted Totals	291,562	312,000	397,000	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

City of Osborne, Kansas

2018

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006A	1/30/2006	12/1/2021	3.75-5.20	175,000	60,000	6/1 & 12/1	12/1	2,451	12,000	1,971	12,000
Series 2012A	1/13/2012	12/1/2021	0.50-3.00	895,000	470,000	6/1 & 12/1	12/1	12,738	90,000	10,713	90,000
Series 2012B	11/27/2012	12/1/2022	0.50-2.25	475,000	295,000	6/1 & 12/1	12/1	5,675	45,000	5,000	50,000
Total G.O. Bonds					**825,000**			**20,864**	**147,000**	**17,684**	**152,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Pollution	4/28/2009	9/1/2030	2.67	292,010	216,431		2/1 & 8/1	5,693	12,937	5,345	13,285
Total Other					**216,431**			**5,693**	**12,937**	**5,345**	**13,285**
Total Indebtedness					**1,041,431**			**26,557**	**159,937**	**23,029**	**165,285**

City of Osborne, Kansas

2018

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 2017	Payments Due 2017	Payments Due 2018
Street Sweeper	7/20/2012	60	2.90	170,000	36,267	37,308	0
Catalyic Converter	10/1/2012	60	2.90	324,450	68,807	70,857	0
Digger Truck	3/25/2014	60	2.75	85,400	35,140	18,278	18,316
				Totals	**140,214**	**126,443**	**18,316**

***If you are merely 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: 2018

Library found in: City of Osborne, Kansas
Osborne County

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 2017	Proposed Year 2018
Ad Valorem Tax	$55,716	$52,639
Delinquent Tax	$642	$0
Motor Vehicle Tax	$8,795	$8,775
Recreational Vehicle Tax	$158	$140
16/20M Vehicle Tax	$146	$151
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$65,457	$61,705
Difference in Total Taxes:	($3,752)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$6,902,997	$6,418,469
Did Assessed Valuation Decrease?	Yes	
Levy Rate	8.072	8.201
Difference in Levy Rate:	0.129	
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 Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	187,052	242,924	129,127
Receipts:			
Ad Valorem Tax	392,231	472,085	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	13,220	7,078	0
Motor Vehicle Tax	74,344	69,390	74,356
Recreational Vehicle Tax	1,166	1,244	1,188
16/20M Vehicle Tax	1,136	1,149	1,278
Commercial Vehicle Tax	5,892	6,132	6,044
Watercraft Tax	322	0	0
Escape Tax	750	0	0
Local Alcoholic Liquor	1,065	205	205
Local Sales/Use Tax	63,833	56,000	56,000
Licenses and Permits	7,671	4,500	4,500
Franchise Taxes	26,430	33,000	33,000
Highway Connecting Links	6,744	9,000	9,000
Architect and Engineering	9,389	0	0
Fines and Bond Payments	11,442	7,500	7,500
Sales of Assets	23	0	0
Cemetery Lots and Permits	3,775	2,000	2,000
Osborne County Rock Receipts	1,053	500	500
Sales of Fireworks	0	100	100
Employee Insurance Reimbursement	76,452	51,600	51,600
Refunds	8,168	0	0
Rent Income	5,604	6,000	6,000
Swimming Pool	9,647	11,500	11,500
Donations	280	0	0
Transfers In	220,000	240,000	240,000
Interest on Idle Funds	10,565	5,500	5,500
Local Grants	16,082	0	0
Neighborhood Revitalization Rebate	-12,959	-8,898	-14,407
Miscellaneous	973	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**955,298**	**976,085**	**496,364**
Resources Available:	**1,142,350**	**1,219,009**	**625,491**
Expenditures:			
General Government	138,381	104,500	155,500
Police Department	157,549	207,700	175,000
Fire Department	7,677	16,450	16,450
Street Department	146,566	184,351	147,043
Ball Field	8,676	11,200	11,200
Park Department	41,449	51,081	51,081
Cemetery	2,442	4,100	4,100
Swimming Pool	39,477	42,000	42,000
Tort Liability	2,041	3,500	3,500
Economic Development	27,660	28,500	0
Golf	37,198	36,500	39,000
City Office Building	14,768	17,000	14,000
Employee Benefits	250,792	264,000	276,000
Ambulance	24,750	27,000	27,000
Subtotal Detail	899,426	997,882	961,874
Contingency for Budget	0	92,000	92,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**899,426**	**1,089,882**	**1,053,874**
Unencumbered Cash Balance Dec 31	242,924	129,127	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	970,155	1,089,882	1,053,874
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,053,874
		Tax Required	428,383
	Delinquent Comp Rate:	1.0%	4,284
		Amount of 2017 Ad Valorem Tax	**432,667**

City of Osborne, Kansas 2018

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
General Government			
Salaries	53,143	49,000	94,500
Contractual	65,207	53,000	58,000
Commodities	2,137	1,500	2,000
Miscellaneous	4,394	1,000	1,000
Capital Outlay	13,500	0	0
Transfers Out	0	0	0
Total	**138,381**	**104,500**	**155,500**
Police Department			
Salaries	127,320	128,700	130,000
Contractual	14,329	8,500	8,500
Commodities	15,873	18,000	18,000
Fuel/Miscellaneous	27	17,000	17,000
Capital Outlay	0	34,000	0
Contingency Reserve	0	0	0
Animal Control	0	1,500	1,500
Total	**157,549**	**207,700**	**175,000**
Fire Department			
Contractual	2,991	6,300	6,300
Commodities	4,666	6,150	6,150
Fuel Exp	20	500	500
Fireworks	0	3,500	3,500
Total	**7,677**	**16,450**	**16,450**
Street Department			
Salaries	28,833	30,243	30,243
Contractual	3,124	8,500	8,500
Commodities	65,526	70,000	70,000
Equipment/Fuel	6,524	12,500	12,500
Capital Outlay	5,545	25,800	25,800
Street Sweeper Loan Payment	37,014	37,308	0
Transfers Out	0	0	0
Total	**146,566**	**184,351**	**147,043**
Ball Field			
Salaries	4,800	4,800	5,300
Contractual	10	2,100	1,600
Commodities	3,479	3,900	3,900
Equipment/Fuel	387	400	400
Transfers Out	0	0	0
Total	**8,676**	**11,200**	**11,200**
Page 8b - Total	**458,849**	**524,201**	**505,193**

City of Osborne, Kansas 2018

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures			
Park Department			
Salaries	32,274	34,981	34,981
Contractual	975	1,500	1,500
Commodities	6,774	5,000	5,000
Capital Outlay	387	7,000	7,000
Equipment/Fuel	1,039	2,600	2,600
Transfers Out	0	0	0
Total	**41,449**	**51,081**	**51,081**
Cemetery			
Contractual	451	400	400
Commodities	1,991	3,500	3,500
Equipment/Fuel	0	200	200
Total	**2,442**	**4,100**	**4,100**
Swimming Pool			
Salaries	21,524	23,000	23,000
Contractual	1,134	2,500	2,500
Commodities	16,819	11,500	11,500
Capital Outlay	0	5,000	5,000
Total	**39,477**	**42,000**	**42,000**
Tort Liability			
Contracutal	2,041	3,500	3,500
Total	**2,041**	**3,500**	**3,500**
Economic Development			
Salaries	27,660	28,500	0
Total	**27,660**	**28,500**	**0**
Golf			
Salaries	37,198	36,500	39,000
Total	**37,198**	**36,500**	**39,000**
City Office Building			
Salaries	6,365	6,500	3,500
Contractual	6,722	9,000	9,000
Commodities	1,681	1,500	1,500
Transfers Out	0	0	0
Total	**14,768**	**17,000**	**14,000**
Page 8c - Total	**165,035**	**182,681**	**153,681**

City of Osborne, Kansas 2018

Adopted Budget **General Fund** - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Employee Benefits			
Health Insurance	158,594	165,000	170,000
Payroll Tax	28,424	29,000	29,000
Retirement	34,483	37,000	44,000
Unemployment	694	1,000	1,000
Workers Comp	28,597	32,000	32,000
Total	**250,792**	**264,000**	**276,000**
Ambulance			
Capital Outlay	24,750	27,000	27,000
Total	**24,750**	**27,000**	**27,000**
Page 8d - Total	**275,542**	**291,000**	**303,000**
Page 8c - Total	**165,035**	**182,681**	**153,681**
Page 8b - Total	**458,849**	**524,201**	**505,193**
Grand Total	**899,426**	**997,882**	**961,874**

City of Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,184	17,378	5,938
Receipts:			
Ad Valorem Tax	118,229	81,756	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,822	721	0
Motor Vehicle Tax	15,903	20,918	12,877
Recreational Vehicle Tax	252	375	206
16/20M Vehicle Tax	369	347	222
Commercial Vehicle Tax	1,053	1,848	1,047
Watercraft Tax	57	0	0
Escape Tax	0	0	0
Transfers In	52,000	52,000	52,000
Neighborhood Revitalization Rebate	-3,903	-1,541	-3,563
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**185,782**	**156,424**	**62,789**
Resources Available:	**187,966**	**173,802**	**68,727**
Expenditures:			
Bond Principal	147,000	147,000	152,000
Interest	23,588	20,864	17,684
Cash Basis Reserve	0	0	5,000
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**170,588**	**167,864**	**174,684**
Unencumbered Cash Balance Dec 31	17,378	5,938	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	178,568	172,864	174,684
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,684
		Tax Required	105,957
	Delinquent Comp Rate:	1.0%	1,060
		Amount of 2017 Ad Valorem Tax	107,017

Adopted Budget **Library**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	16,122	16,022	10,756
Receipts:			
Ad Valorem Tax	49,707	55,716	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,199	642	0
Motor Vehicle Tax	8,460	8,795	8,775
Recreational Vehicle Tax	133	158	140
16/20M Vehicle Tax	147	146	151
Commercial Vehicle Tax	642	777	713
Watercraft Tax	35	0	0
Escape Tax	0	0	0
Donations	60	0	0
Neighborhood Revitalization Rebate	-1,642	-1,050	-1,753
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**58,741**	**65,184**	**8,026**
Resources Available:	**74,863**	**81,206**	**18,782**
Expenditures:			
Personal Services	29,465	31,500	31,600
Contractual	633	2,000	2,000
Commodities	493	1,500	1,500
Capital Outlay	2,500	5,000	4,000
Approprations to Library Board	25,750	28,950	30,300
Miscellaneous	0	1,500	1,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**58,841**	**70,450**	**70,900**
Unencumbered Cash Balance Dec 31	16,022	10,756	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	71,003	70,450	70,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	70,900
		Tax Required	52,118
	Delinquent Comp Rate:	1.0%	521
		Amount of 2017 Ad Valorem Tax	52,639

City of Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Recreation**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	492	3,179	2,927
Receipts:			
Ad Valorem Tax	9,749	12,821	xxxxxxxxxxxxxxxxxx
Delinquent Tax	246	133	0
Motor Vehicle Tax	1,816	1,724	2,019
Recreational Vehicle Tax	29	31	32
16/20M Vehicle Tax	30	29	35
Commercial Vehicle Tax	140	152	164
Watercraft Tax	8	0	0
Escape Tax	0	0	0
Neighborhood Revitalization Rebate	-322	-242	-338
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,696**	**14,648**	**1,912**
Resources Available:	**12,188**	**17,827**	**4,839**
Expenditures:			
Contractual	5,009	8,650	8,650
Commodities	0	0	0
Summer Recreation Program	0	1,000	1,000
Transfers Out	4,000	5,000	5,000
Miscellaneous	0	250	250
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**9,009**	**14,900**	**14,900**
Unencumbered Cash Balance Dec 31	3,179	2,927	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	12,246	14,900	14,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,900
		Tax Required	10,061
	Delinquent Comp Rate:	1.0%	101
		Amount of 2017 Ad Valorem Tax	10,162

Adopted Budget

Industrial	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	7,643	5,128	3,704
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	395	20	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Escape Tax	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**395**	**20**	**0**
Resources Available:	**8,038**	**5,148**	**3,704**
Expenditures:			
Economic Development	1,100	1,200	3,200
Contractual	1,810	244	244
Commodities	0	0	0
Capital Outlay	0	0	260
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,910**	**1,444**	**3,704**
Unencumbered Cash Balance Dec 31	5,128	3,704	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	7,289	5,253	3,704
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,704
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2017 Ad Valorem Tax	0

City of Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	38,676	48,793	42,141
Receipts:			
State of Kansas Gas Tax	36,673	37,350	37,180
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,673**	**37,350**	**37,180**
Resources Available:	**75,349**	**86,143**	**79,321**
Expenditures:			
Personal Services	26,556	29,102	29,102
Contractual	0	4,000	4,000
Commodities	0	10,900	10,900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**26,556**	**44,002**	**44,002**
Unencumbered Cash Balance Dec 31	48,793	42,141	35,319
2016/2017/2018 Budget Authority Amount:	44,002	44,002	44,002

Adopted Budget **Special Parks**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,159	20,225	20,225
Receipts:			
Liquor Tax	1,066	0	205
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,066**	**0**	**205**
Resources Available:	**20,225**	**20,225**	**20,430**
Expenditures:			
Capital Outlay	0	0	20,430
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**20,430**
Unencumbered Cash Balance Dec 31	20,225	20,225	0
2016/2017/2018 Budget Authority Amount:	18,498	19,365	20,430

City of Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,225	1,088	1,088
Receipts:			
Transfers In	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,225**	**1,088**	**1,088**
Expenditures:			
Capital Outlay	1,137	0	1,088
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,137**	**0**	**1,088**
Unencumbered Cash Balance Dec 31	1,088	1,088	0
2016/2017/2018 Budget Authority Amount:	1,535	2,225	1,088

Adopted Budget **Permanent Rec. Park Equip**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	8,389	12,389	17,389
Receipts:			
Transfers In	4,000	5,000	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,000**	**5,000**	**5,000**
Resources Available:	**12,389**	**17,389**	**22,389**
Expenditures:			
Capital Outlay	0	0	22,389
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**22,389**
Unencumbered Cash Balance Dec 31	12,389	17,389	0
2016/2017/2018 Budget Authority Amount:	34,756	17,389	22,389

City of Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric & Water**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	670,434	988,832	837,701
Receipts:			
Electric Service Collections and Related Fees	2,246,386	2,250,000	2,250,000
Refunds	8,147	5,000	5,000
Transfer In	5,562	0	0
Licenses and Permits	1,950	0	0
Penalties	16,497	0	0
Rent	360	0	0
Reimbursements	673	0	0
Water Collection	219,268	215,000	215,000
Miscellaneous	11,009	15,000	15,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,509,852**	**2,485,000**	**2,485,000**
Resources Available:	**3,180,286**	**3,473,832**	**3,322,701**
Expenditures:			
See Electric and Water Detail Schedule	1,979,454	2,399,131	2,357,312
Transfers:			
General Fund	160,000	170,000	170,000
Electric Reserve	0	15,000	100,000
Bond and Interest Fund	52,000	52,000	52,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,191,454**	**2,636,131**	**2,679,312**
Unencumbered Cash Balance Dec 31	988,832	837,701	643,389
2016/2017/2018 Budget Authority Amount:	2,617,417	2,636,417	2,679,312

Adopted Budget **Electric & Water - Detail Expenditures**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Electric Production			
Salaries	103,268	107,796	107,796
Contractual	47,899	20,000	20,000
Commodities	26,203	30,000	30,000
Capital Outlay	6,659	23,000	23,000
Fuel and Electricity	937,694	1,220,000	1,220,000
Auto	680	1,000	1,000
Auto Insurance	24,305	25,000	25,000
Catalytic Converter Lease	70,643	70,857	0
Total	**1,217,351**	**1,497,653**	**1,426,796**
Electric Distribution			
Salaries	146,549	165,000	165,000
Contractual	5,968	12,000	12,000
Commodities	58,140	65,000	65,000
Capital Outlay	13,758	29,000	29,000
Auto/Fuel	7,409	10,500	10,500
House Demo	0	6,000	6,000
Digger Truck Lease	18,278	18,278	18,316
Miscellaneous	620	0	0
Total	**250,722**	**305,778**	**305,816**
Electric Administration			
Salaries	42,017	45,000	44,000
Contractual	13,101	14,000	20,000
Commodities	9,580	11,000	11,000
Capital Outlay	508	0	0
Insurance	14,092	16,000	15,000
Payroll Tax	22,123	30,000	30,000
Retirement	29,240	33,000	37,300
Health Insurance	91,968	110,000	110,000
Service Trust	0	7,000	7,000
Economic Development	2,361	11,300	11,300
Refunds	3,736	10,000	11,500
Sales Tax	84,059	72,000	85,000
Use Tax	1,775	2,500	2,500
Miscellaneous	1,787	2,000	2,000
Total	**316,347**	**363,800**	**386,600**

Page 15a - Total	**1,784,420**	**2,167,231**	**2,119,212**

Adopted Budget **Electric & Water - Detail Expenditures**	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Water Production			
Salaries	44,483	45,000	47,000
Contractual	1,473	10,000	10,000
Commodities	12,452	16,000	16,000
Capital Outlay	0	11,000	9,000
Auto	360	1,000	1,000
Total	**58,768**	**83,000**	**83,000**
Water Distribution			
Salaries	27,281	29,100	29,100
Contractual	6,314	15,000	15,000
Commodities	15,045	10,000	10,000
Capital Outlay	16,625	30,000	30,000
Auto/Fuel	5,031	7,000	7,000
Total	**70,296**	**91,100**	**91,100**
Water Administration			
Contractual	8,206	8,000	8,000
Commodities	2,536	0	0
Office Supplies	0	4,300	4,300
Capital Outlay	508	0	0
Insurance	4,026	4,500	4,000
Payroll Tax	3,019	4,000	5,000
Retirement	4,167	6,000	8,700
Health Insurance	30,714	27,000	30,000
Water Protection Fee	1,973	4,000	4,000
Contingency Reserve	10,789	0	0
Miscellaneous	32	0	0
Total	**65,970**	**57,800**	**64,000**

Page 14c - Total	**195,034**	**231,900**	**238,100**
Page 14b - Total	**1,784,420**	**2,167,231**	**2,119,212**
Grand Total	**1,979,454**	**2,399,131**	**2,357,312**

City of Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility Reserve**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	855,469	671,795	616,795
Receipts:			
Transfers In	10,000	15,000	100,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**15,000**	**100,000**
Resources Available:	**865,469**	**686,795**	**716,795**
Expenditures:			
Airport Project	0	0	0
Sewer Extension	0	0	0
Transfer to General Fund	70,000	70,000	70,000
Capital Outlay	123,674	0	646,795
Reimbursement for Sewer Backup	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**193,674**	**70,000**	**716,795**
Unencumbered Cash Balance Dec 31	671,795	616,795	0
2016/2017/2018 Budget Authority Amount:	70,000	70,000	716,795

See Tab A

Adopted Budget **Sewer**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	207,758	207,969	175,369
Receipts:			
Customer Sales	91,915	91,000	91,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**91,915**	**91,000**	**91,000**
Resources Available:	**299,673**	**298,969**	**266,369**
Expenditures:			
Personal Services	31,665	32,000	33,000
Contractual	2,807	8,000	8,000
Commodities	696	1,000	1,000
Capital Outlay	16,336	30,670	13,670
KDHE Water Pollution Loan	18,630	18,630	18,630
Repairs and Maintenance	0	2,500	1,500
Operating Expense	4,411	7,500	7,500
Insurance	4,026	4,600	4,500
Auto	0	5,000	5,000
Payroll Taxes	2,229	3,000	3,000
Health Insurance	7,952	7,000	13,000
Retirement	2,943	3,700	3,700
Transfers Out	0	0	0
Miscellaneous	9	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**91,704**	**123,600**	**112,500**
Unencumbered Cash Balance Dec 31	207,969	175,369	153,869
2016/2017/2018 Budget Authority Amount:	126,000	123,600	112,500

City of Osborne, Kansas 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	12,918	17,857	14,276
Receipts:			
Fees and Collections	31,172	28,000	28,000
Rent	7,716	9,600	9,600
Donations	324	0	0
Miscellaneous	687	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,899**	**37,600**	**37,600**
Resources Available:	**52,817**	**55,457**	**51,876**
Expenditures:			
Salaries	4,841	5,000	7,000
Contractual	4,594	15,000	13,000
Commodities	18,826	12,500	12,500
Capital Outlay	1,011	8,681	8,681
Transfers Out	5,562	0	0
Miscellaneous	126	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**34,960**	**41,181**	**41,181**
Unencumbered Cash Balance Dec 31	17,857	14,276	10,695
2016/2017/2018 Budget Authority Amount:	41,181	41,181	41,181

Adopted Budget **Airport**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	57,144	49,309	42,809
Receipts:			
Rent	6,815	8,000	8,000
State Aid	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,815**	**8,000**	**8,000**
Resources Available:	**63,959**	**57,309**	**50,809**
Expenditures:			
Salaries	2,700	2,200	2,700
Contractual	7,088	8,000	8,000
Commodities	4,862	4,300	4,300
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,650**	**14,500**	**15,000**
Unencumbered Cash Balance Dec 31	49,309	42,809	35,809
2016/2017/2018 Budget Authority Amount:	14,500	14,500	15,000

See Tab A

City of Osborne, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Econ Dev Revolving Loan		**Perm Trust - Park Fund**		**Perm Trust - Cemetery**		**Capital Project Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	414,399	Cash Balance Jan 1	2,396	Cash Balance Jan 1	23,637	Cash Balance Jan 1	-186,305	Cash Balance Jan 1		254,127
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Loan Repayments	82,516		0	Lots and Permits	25	State Aid	760,046			
Interest	1,486									
Total Receipts	84,002	Total Receipts	0	Total Receipts	25	Total Receipts	760,046	Total Receipts	0	844,073
Resources Available:	498,401	Resources Available:	2,396	Resources Available:	23,662	Resources Available:	573,741	Resources Available:	0	1,098,200
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loans	135,000		0		0	Capital Outlay	573,741			
Miscellaneous	26									
Total Expenditures	135,026	Total Expenditures	0	Total Expenditures	0	Total Expenditures	573,741	Total Expenditures	0	708,767
Cash Balance Dec 31	363,375	Cash Balance Dec 31	2,396	Cash Balance Dec 31	23,662	Cash Balance Dec 31	0	Cash Balance Dec 31	0	389,433 **
										389,433 **

** Note: These two block figures should agree.

State of Kansas
City

2018

NOTICE OF BUDGET HEARING

The governing body of
City of Osborne, Kansas
will meet on August 16, 2017 at 7:00 p.m. at City Clerk's Office 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 City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	899,426	66.743	1,089,882	68.389	1,053,874	432,667	67.410
Debt Service	170,588	20.120	167,864	11.844	174,684	107,017	16.673
Library	58,841	8.459	70,450	8.072	70,900	52,639	8.201
Recreation	9,009	1.659	14,900	1.858	14,900	10,162	1.583
Industrial	2,910		1,444		3,704		
Special Highway	26,556		44,002		44,002		
Special Parks	0		0		20,430		
Equipment	1,137		0		1,088		
Permanent Rec. Park Equip	0		0		22,389		
Electric & Water	2,191,454		2,636,131		2,679,312		
Electric Utility Reserve	193,674		70,000		716,795		
Sewer	91,704		123,600		112,500		
Golf	34,960		41,181		41,181		
Airport	14,650		14,500		15,000		
Non-Budgeted Funds	708,767						
Totals	4,403,676	96.981	4,273,954	90.163	4,970,759	602,485	93.867
Less: Transfers	291,562		312,000		397,000		
Net Expenditure	4,112,114		3,961,954		4,573,759		
Total Tax Levied	593,967		622,378		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	6,124,715		6,902,997		6,418,469		

Outstanding Indebtedness, January 1,	2015	2016	2017
G.O. Bonds	1,114,000	972,000	825,000
Revenue Bonds	0	0	0
Other	241,298	229,029	216,431
Lease Purchase Principal	373,925	258,816	140,214
Total	1,729,223	1,459,845	1,181,645

*Tax rates are expressed in mills

Jackie Gourley
City Official Title: Interim City Clerk

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	418,116	65.143	14,407
Debt Service	103,418	16.113	3,563
Library	50,869	7.925	1,753
Recreation	9,820	1.530	338
Industrial	0		0
			0
			0
TOTAL	582,223	90.711	20,061

2017 July 1 Valuation: 6,418,469

Valuation Factor: 6,418.469

Neighborhood Revitalization Subj to Rebate: 221,154

Neighborhood Revitalization factor: 221.154

**This information comes from the 2018 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

STATE OF KANSAS
Osborne
COUNTY SS.

Affidavit of Publication

RECEIVED
AUG 25 2017
By

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Osborne County Farmer***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Osborne County, Kansas, with a general paid circulation on a weekly basis in Osborne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive Week, the first publication thereof being made as aforesaid on the 20 day of July, 2017, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____
_____, 20____ _____, 20____
_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 21st day of July, 2017.

RICHELLE TWENTER
NOTARY PUBLIC
My Appt. Exp. 8-3-20
STATE OF KANSAS

[signature]
Notary Public's Signature

My commission expires: Aug 3. 2020

Publication Fee $ 82.50
Affidavit, Notary's Fee $ .55
Additional copies ___ @ ___ $ _____
Total Publication Fee $ 83.05

(Published Thursday, July 20, 2017 in the Osborne County Farmer)

2018

NOTICE OF BUDGET HEARING

The governing body of
City of Osborne, Kansas
will meet on August 16, 2017 at 7:00 p.m. at City Clerk's Office 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.
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General	899,426	66.743	1,089,882	68.389	1,053,874	432,667	67.410
Debt Service	170,588	20.120	167,864	11.844	174,684	107,017	16.673
Library	58,841	8.459	70,450	8.072	70,900	52,639	8.201
Recreation	9,009	1.659	14,900	1.858	14,900	10,162	1.583
Industrial	2,910		1,444		3,704		
Special Highway	26,556		44,002		44,002		
Special Parks	0		0		20,430		
Equipment	1,137		0		1,088		
Permanent Rec. Park Equip	0		0		22,389		
Electric & Water	2,191,454		2,636,131		2,679,312		
Electric Utility Reserve	193,674		70,000		716,795		
Sewer	91,704		123,600		112,500		
Golf	34,960		41,181		41,181		
Airport	14,650		14,500		15,000		
Non-Budgeted Funds	708,767						
Totals	4,403,676	96.981	4,273,954	90.163	4,970,759	602,485	93.867
Less: Transfers	291,562		312,000		397,000		
Net Expenditure	4,112,114		3,961,954		4,573,759		
Total Tax Levied	593,967		622,378		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,124,715		6,902,997		6,418,469		

Outstanding Indebtedness, January 1,	2015	2016	2017
G.O. Bonds	1,114,000	972,000	825,000
Revenue Bonds	0	0	0
Other	241,298	229,029	216,431
Lease Purchase Principal	373,925	258,816	140,214
Total	1,729,223	1,459,845	1,181,645

*Tax rates are expressed in mills

Jackie Gourley
City Official Title: Interim City Clerk