State of Kansas
City

2024

CERTIFICATE

To the Clerk of Logan County, State of Kansas
We, the undersigned, officers of
City of Oakley
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 2024; and
(3) the Amount(s) of Amount of 2023 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh & Slider		2			
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	3,661,376	1,333,244	
Debt Service	10-113	8	57,855	47,027	
Library	12-1220	8	220,965	201,353	
Special Highway		9	143,430		
Special Parks		9	69,500		
Convention and Tourism		10	177,493		
Water Utility		11	1,647,015		
Sanitation Utility		12	1,089,357		
Non-Budgeted Funds					
Totals			7,066,991	1,581,625	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14		Logan County	
RNR Hearing Notice				Gove County	
Neighborhood Revitalization		16		Thomas County	
				0	
				Nov 1, 2023 Total Assessed Valuation	

Revenue Neutral Rate: 77.900

Assisted by:

Address:

Email:

Date Attested: _____, 2023

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,226,212	141,200	2,668	1,600	10,728	1,258
Debt Service	39,028	4,494	85	51	341	40
Library	191,995	22,108	418	250	1,680	197
TOTAL	1,457,235	167,802	3,171	1,901	12,749	1,495

County Treas Motor Vehicle Estimate 167,802

County Treas Recreational Vehicle Estimate 3,171

County Treas 16/20M Vehicle Estimate 1,901

County Treas Commercial Vehicle Tax Estimate 12,749

County Treas Watercraft Tax Estimate 1,495

Motor Vehicle Factor 0.11515

Recreational Vehicle Factor 0.00218

16/20 Vehicle Factor 0.00130

Commercial Vehicle Factor 0.00875

Watercraft Factor 0.00103

City of Oakley 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund - General	Equipment Reserve Fund	0	15,000	15,000	K.S.A.12.1.117
General Fund - General	Capital Improvement Fund	30,000	15,000	15,000	K.S.A.12.1.118
General Fund - General	Cap. Improvement-Street	284,695	280,000	280,000	K.S.A.12.1.117
Water Utility Fund	General Fund	281,952	450,000	450,000	K,S.A. 12-825d
Water Utility Fund	Water Reserve Fund	90,000	94,515	94,515	K,S.A. 12-825d
Water Utility Fund	Equipment Reserve Fund	30,000	75,000	75,000	K,S.A. 12-825d
Sanuitation Utility Fund	Genral Fund	307,239	277,500	277,500	K,S.A. 12-825d
Sanuitation Utility Fund	Sanitation Reserve Fund	130,708	75,000	75,000	K,S.A. 12-825d
Sanuitation Utility Fund	Equipment Reserve Fund	70,000	40,000	40,000	K,S.A. 12-825d
	Totals	1,224,594	1,322,015	1,322,015	
	Adjustments*				
	Adjusted Totals	1,224,594	1,322,015	1,322,015	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

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Debt	Issue	Retirement	%	Issued	Jan 1, 2023	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2014	12/19/2014	9/1/2024	2.42	470,000	111,000	3/1 & 9/1	9/1	3,249	54,000	855	57,000
Total G.O. Bonds					**111,000**			**3,249**	**54,000**	**855**	**57,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution Loan	4/15/2020	3/1/2031	2.58	1,563,221	743,037	3/1 & 9/1	9/1	18,662	80,272	16,605	81,307
Kansas Water Pollution Loan	10/17/2022	3/1/2043	1.31	731,730	725,256	3/1 & 9/1	9/1	3,355	11,243	6,489	22,707
Total Other					**1,468,293**			**22,017**	**91,514**	**23,093**	**104,014**
Total Indebtedness					**1,579,293**			**25,266**	**145,514**	**23,948**	**161,014**

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Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
2019 Caterpillar Loader	12/26/2019	60	3.20	122,326	51,083	26,863	26,863
2007 Caterpillar Compactor	11/16/2021	60	3.32	217,000	134,427	47,817	47,817
				Totals	**185,510**	**74,680**	**74,680**

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

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WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year:

Library found in:
City of Oakley

As provided in K8A 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 2023	Proposed Year 2024
Ad Valorem Tax	$191,995	$201,353
Delinquent Tax	$1,537	$0
Motor Vehicle Tax	$21,000	$22,108
Recreational Vehicle Tax	$250	$418
16/20M Vehicle Tax	$300	$250
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$215,082	$224,129
Difference in Total Taxes:	$9,047	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$17,470,487	$18,305,419
Did Assessed Valuation Decrease?	No	
Levy Rate	10.99	11.000
Difference in Levy Rate:	0.010	
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 Oakley 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	350,038	340,158	384,676
Receipts:			
Ad Valorem Tax	1,048,743	1,226,212	xxxxxxxxxxxxxxxx
Delinquent Tax	23,237	9,705	
Motor Vehicle Tax	130,293	140,388	141,200
Recreational Vehicle Tax	2,231	1,689	2,668
16/20M Vehicle Tax	1,844	1,859	1,600
Commercial Vehicle Tax	10,605	14,594	10,728
Watercraft Tax	0	0	1,258
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Compensating Use Tax			
Local Alcoholic Liquor	10,346	12,411	10,000
Local Sales Tax	313,417	246,317	275,580
Municipal Court	15,245	14,507	15,000
Variance Application Fee	100		
Dog Tags & Fees	215	300	300
Building Licenses & Permit	2,045	1,440	1,500
Utility Franchise Tax	167,113	166,427	165,000
Swimming Pool Revenue	20,543	22,567	20,000
Jail Rent/Dispatch/Prisoner Care	136,346	150,057	165,062
Airport Revenue	7,294	7,294	8,000
Reimbursed Expenses	27,228	20,418	20,000
Concessions	4,309	4,716	4,000
Leases/Crop Revenue	7,370	5,000	5,000
Cemetery Lot & Grave Openings	4,584	4,651	5,000
Sale of Property	39,500	40,000	
Police Department Revenue	1,786		2,000
Exise Tax	8		0
Capital Credit Refunds	43,841		0
Employee Insurance Contribution	18,443		20,000
Interest on Idle Funds	38,354	54,020	50,000
Sales Tax	368	250	
Sales Tax - Street Project	284,636	287,737	280,000
Court Cost	6,091	6,108	6,000
Building/Elec/Plbg Permits	345	740	750
Airport Revenue - Fuel	824		0
FAA Grant	32,000	10,459	75,000
Employee Dental Insurance	5,223	5,282	5,500
Employee Vision Insurance	3,661	3,705	3,500
Equipment Rental	255	1,405	1,000
Transfer from Water Fund	281,352	450,000	400,000
Transfer from Sanitation Fund	307,233	277,500	300,000
COPS Fast Grant	0		0
In Lieu of Tax (IRB)			0
Rec Commission Contributions		2,000	0
Neighborhood Revitalization Rebate	-10,336		-62,131
Miscellaneous	8,212	490	10,000
Does miscellaneous exceed 10% of Tot			
Total Receipts	**3,003,403**	**3,192,247**	**1,943,455**
Resources Available:	**3,353,501**	**3,532,405**	**2,328,132**

Expenditures:			
General Government	1,462,350	1,601,671	1,819,006
Police Department	894,566	904,894	1,110,230
Street Department	206,717	221,029	246,700
Fire Department	34,919	32,339	45,350
Parks and Cemetery	250,897	295,067	338,000
Airport Operations	160,129	89,669	99,090
Civil Defense	3,165	3,000	3,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tot			
Total Expenditures	**3,013,343**	**3,147,729**	**3,661,376**
Unencumbered Cash Balance Dec 31	340,158	384,676	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority A	3,332,307	3,332,307	3,661,376
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,661,376
		Tax Required	1,333,244
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,333,244

CPA Summary

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City of Oakley 2024

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	963,263	1,126,422	1,194,006
Contractual	106,890	102,422	106,400
Commodities	51,782	65,258	73,600
Capital Outlay		5,000	5,000
Other Appropriations	26,319	22,569	25,000
Civil Defense			
Transfer Out Capital Improvement			100,000
Transfer Out Cap Imp Street	314,696	280,000	280,000
Transfer Out Equipment Reserve			35,000
Total	**1,462,950**	**1,601,671**	**1,819,006**
Police Department			
Salaries	772,101	803,389	929,800
Contractual	45,905	47,983	57,000
Commodities	72,885	51,522	63,000
Capital Outlay	3,675	2,000	60,430
Total	**894,566**	**904,894**	**1,110,230**
Street Department			
Salaries	143,892	150,967	173,500
Contractual	744	19,015	14,700
Commodities	62,081	51,047	53,500
Capital Outlay	0	0	5,000
Total	**206,717**	**221,029**	**246,700**
Fire Department			
Salaries	20,729	15,017	22,250
Contractual	13,619	8,215	10,500
Commodities	571	9,167	9,100
Capital Outlay		0	3,500
Total	**34,919**	**32,399**	**45,350**
Parks & Cemetery			
Salaries	187,028	230,441	265,500
Contractual	25,478	19,748	21,500
Commodities	32,148	44,878	44,500
Capital Outlay	6,243		6,500
Total	**250,897**	**295,067**	**338,000**
Airport Operations			
Salaries		700	1,000
Contractual	18,096	45,096	40,000
Commodities	45,102	27,405	22,790
Capital Outlay	96,931	16,468	35,300
Total	**160,129**	**89,669**	**99,090**
Civil Defense			
Salaries			
Contractual			
Commodities			
Capital Outlay	3,165	3,000	3,000
Total	**3,165**	**3,000**	**3,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**3,013,343**	**3,147,729**	**3,661,376**

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City of Oakley 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,820	7,251	7,952
Receipts:			
Ad Valorem Tax	35,851	39,028	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	791	337	
Motor Vehicle Tax	4,609	4,500	4,494
Recreational Vehicle Tax	79	60	85
16/20M Vehicle Tax	55	60	51
Commercial Vehicle Tax	388	300	341
Watercraft Tax			40
Special Assessments	13,665	13,665	
Excise Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-353		-2,135
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**55,085**	**57,950**	**2,876**
Resources Available:	**63,904**	**65,201**	**10,828**
Expenditures:			
Debt Service 2014 GO Bond	52,000	54,000	57,000
Debt Service 2014 GO Bond	4,653	3,249	855
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**56,653**	**57,249**	**57,855**
Unencumbered Cash Balance Dec 31	7,251	7,952	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	65,263	65,263	57,855
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,855
		Tax Required	47,027
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	47,027

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,048	2,048	4,098
Receipts:			
Ad Valorem Tax	163,633	191,995	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,803	1,537	
Motor Vehicle Tax	21,385	21,000	22,108
Recreational Vehicle Tax	366	250	418
16/20M Vehicle Tax	301	300	250
Commercial Vehicle Tax	1,743	1,750	1,680
Watercraft Tax			197
Excise Tax	1	11	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,613	-6,204	-9,140
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**189,619**	**210,639**	**15,513**
Resources Available:	**191,667**	**212,687**	**19,611**
Expenditures:			
Appropriation	189,619	208,589	201,360
Cash Forward (2024 column)			19,605
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**189,619**	**208,589**	**220,965**
Unencumbered Cash Balance Dec 31	2,048	4,098	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	209,625	209,625	220,965
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	220,965
		Tax Required	201,353
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	201,353

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City of Oakley 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Prepared Budget Year for 2024
Unencumbered Cash Balance Jan 1	81,778	78,324	92,143
Receipts:			
State of Kansas Gas Tax	54,345	55,450	55,040
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**54,345**	**55,450**	**55,040**
Resources Available:	**136,623**	**133,774**	**147,183**
Expenditures:			
Contractual Services	16,146	12,582	20,000
Commodities	15,616	16,304	30,000
Streets and Alleys	14,393	9,744	20,000
Capital Outlay	11,644	3,000	33,430
Cash Forward (2024 column)			40,000
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**58,299**	**41,630**	**143,430**
Unencumbered Cash Balance Dec 31	78,324	92,143	3,753
2022/2023/2024 Budget Authority Am	112,660	112,660	143,430

Adopted Budget **Special Parks**	Prior Year 2022	Current Year 2023	Prepared Budget 2024
Unencumbered Cash Balance Jan 1	57,958	70,318	72,558
Receipts:			
Liquor Tax	10,946	12,240	24,530
Donations	5,000		
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**15,946**	**12,240**	**24,530**
Resources Available:	**73,904**	**82,558**	**97,088**
Expenditures:			
Capital Outlay	23,700	10,000	39,500
KDHE Waste Tire Grant	-2,310		
Playground Equipment	10,000		
Reimbursed Expenses	-27,804		
Cash Forward (2024 column)			30,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**3,586**	**10,000**	**69,500**
Unencumbered Cash Balance Dec 31	70,318	72,558	27,588
2022/2023/2024 Budget Authority Am	12,941	18,586	69,500

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City of Oakley 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	78,873	80,184	54,993
Receipts:			
Transient Guest Tax	125,271	107,235	122,500
Reimbursed Expense	800		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**126,071**	**107,235**	**122,500**
Resources Available:	**204,944**	**187,419**	**177,493**
Expenditures:			
Contractual Services	0	0	18,500
Commodities	62,124	47,000	39,000
Capital Outlay		31,809	34,993
Appropriation	62,635	53,617	60,000
Cash Forward (2024 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**124,759**	**132,426**	**177,493**
Unencumbered Cash Balance Dec 31	80,184	54,993	0
2022/2023/2024 Budget Authority Amount:	159,824	185,736	177,493

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City of Oakley 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,209,614	1,445,944	970,588
Receipts:			
Utility Sales	743,333	573,060	625,000
Penalties	12,233	12,431	10,000
Service Connections	4,900	3,776	5,000
Water Taps	8,687		1,000
Sales Tax	236	801	100
Reimbursed Expense	7,306		1,000
State Water Protection Fee	5,490	3,203	3,000
Transfer In			
Sales	3,002	5,500	3,000
Leases	5,237	6,673	5,500
Meter Replacement	23,430	22,081	22,100
Interest on Idle Funds			
Interest on Idle Funds			
Miscellaneous			1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**813,974**	**633,525**	**676,700**
Resources Available:	**2,023,788**	**2,079,468**	**1,647,288**
Expenditures:			
Water Production			
Contractual Services	18,385	12,373	15,000
Commodities	3,202	6,436	22,000
Capital Outlay	0	0	10,000
Water Transmission & Distribution			
Contractual Services	7,113	7,474	10,000
Commodities	24,664	16,641	36,500
Capital Outlay	5,644	0	89,000
Water Commercial & General			
Personal Services	0	9,462	11,000
Contractual Services	80,002	89,004	102,000
Commodities	25,614	36,633	47,000
Capital Outlay	520	409	15,000
Non-Operating Services			
Commodities	206	900	4,000
Transfer Out Water Reserve Fund	90,000	90,000	300,000
Transfer Out Equipment Reserve Fund	30,000	50,000	75,000
Transfer Out General Fund	281,352	330,170	450,000
State Water Protection Fee	5,447	3,705	6,500
Clean Drinking Water Fee	5,096	3,473	4,015
Cash Forward (2024 column)		450,000	450,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**577,845**	**1,108,880**	**1,647,015**
Unencumbered Cash Balance Dec 31	1,445,944	970,588	273
2022/2023/2024 Budget Authority Amount:	1,081,062	1,367,741	1,647,015

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City of Oakley 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation Utility**	Prior Year Actual for 202	Current Year stimate for 202	roposed Budge Year for 2024
Unencumbered Cash Balance Jan 1	401,684	413,263	383,925
Receipts:			
Refuse Collection	396,495	334,466	350,000
Sewer Charges	328,734	305,431	330,000
Penalties	0		2,500
Reimbursed Expenses	6,002	1,543	5,000
Transfer In			
Sales	0	15,397	30,000
Solid Waste Grant	87,587		
Interest on Idle Funds			
Miscellaneous	6,125		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**824,943**	**656,837**	**717,500**
Resources Available:	**1,226,626**	**1,070,100**	**1,101,425**
Expenditures:			
Refuse Collection			
Personal Services	5,737	6,506	8,500
Contractual Services	16,560	25,195	27,000
Commodities	101,930	83,970	88,500
Capital Outlay	0		3,000
Grant Expense	0		
Sewage Treatment			
Personal Services	2,416	5,644	6,500
Contractual Services	46,737	40,195	52,000
Commodities	30,483	33,517	37,500
Capital Outlay	0		24,250
Non-Operating Expense			
Commodities	9,177	13,167	20,000
Transfer Out Sanitation Reserve Fund	125,000	75,000	75,000
Transfer Out Equipment Reserve Fund	70,000	40,000	50,000
Transfer Out General Fund	307,239	250,472	270,000
Transfer Out Bond & Interest			
Sewer Plant Payment	97,912	97,912	97,912
Lagoon Payment	172	14,598	29,195
Cash Forward (2024 column)			300,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**813,363**	**686,175**	**1,089,357**
Unencumbered Cash Balance Dec 31	413,263	383,925	12,068
2022/2023/2024 Budget Authority Amount:	1,156,079	1,088,313	1,089,357

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City of Oakley

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sanitation Reserve**		**Equipment Reserve**		**Capital Improvement**		**CIP - Streets**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	177,224	Cash Balance Jan 1	508,211	Cash Balance Jan 1	220,609	Cash Balance Jan 1	839,818	Cash Balance Jan 1	208,104	2,013,966
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	90,000	Transfer	125,000	Transfer	100,000	Transfer	30,000	Receipts:	263,691	
		Fence Insurance	27,000	Cancelled Encumbrar	34,135			Transfer	21,004	
		Fence FEMA	27,180							
Total Receipts	90,000	Total Receipts	179,180	Total Receipts	134,135	Total Receipts	30,000	Total Receipts	284,696	718,011
Resources Available:	267,224	Resources Available:	687,391	Resources Available:	354,744	Resources Available:	929,818	Resources Available:	492,800	2,731,977
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	88,599	Contractual	0			Capital Outlay	19,677	Contractual	219,230	
		Capital Outlay	393,534							
Total Expenditures	88,599	Total Expenditures	393,534	Total Expenditures	0	Total Expenditures	19,677	Total Expenditures	219,230	721,040
Cash Balance Dec 31	178,625	Cash Balance Dec 31	293,857	Cash Balance Dec 31	354,744	Cash Balance Dec 31	910,141	Cash Balance Dec 31	273,570	2,010,936 **
										2,010,936 **

** Note: These two block figures should agree.

CPA Summary

Page No. 13a

City of Oakley

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(6) Fund Name:		(7) Fund Name:		(8) Fund Name:		(9) Fund Name:		(10) Fund Name:		
ARPA		**FAA - Airport Grant F**		**911 Fund**		**Law Enforcement VIN**		**Museum Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Js	158,401	Cash Balance Js	0	Cash Balance Jan 1	412,691	Cash Balance Js	2,053	Cash Balance Js	17,287	590,431
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	162,171	Grant Funds	415,049	Payment from State		VIN Inspections	240	Donations		
				Interest				Interest		
				Capital Credit Refund				Reimbursed		
					125,509				12,291	
Total Receipts	162,171	Total Receipts	415,049	Total Receipts	125,509	Total Receipts	240	Total Receipts	12,291	715,260
Resources Avai	320,572	Resources Avai	415,049	Resources Available:	538,200	Resources Avai	2,293	Resources Avai	29,578	1,305,692
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractural	415,049	Contractual				Contractual		
				Commodities				Commodities		
				Capital Outlay				Misc		
					73,024				12,317	
Total Expenditu	0	Total Expenditu	415,049	Total Expenditures	73,024	Total Expenditu	0	Total Expenditu	12,317	500,390
Cash Balance D	320,572	Cash Balance D	0	Cash Balance Dec 31	465,176	Cash Balance D	2,293	Cash Balance D	17,261	805,302 **
										805,302 **

** Note: These two block figures should agree.

CPA Summary

Page No. 13b

City of Oakley

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(11) Fund Name:		(12) Fund Name:		(13) Fund Name:		(14) Fund Name:		(15) Fund Name:		(16) Fund Name:		
Museum Fund Store		**Cemetery Trust Fund**		**Special Law Enforcem**		**Prosecutor's Char. Tru**		**CIP - Library**		**Opiod Settlement Fun**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	73,250	Cash Balance Ja	6,500	Cash Balance Ja	3,567	Cash Balance Ja	1,720	Cash Balance Ja	121,328	Cash Balance Ja	0	206,365
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest		Transfer				Receipts:	600	Transfer		Receipts:	504	
Sales								Receipts:	7,759			
Sales Tax												
	7,905											
Total Receipts	7,905	Total Receipts	0	Total Receipts	0	Total Receipts	600	Total Receipts	7,759	Total Receipts	504	16,264
Resources Avai	81,155	Resources Avai	6,500	Resources Avai	3,567	Resources Avai	2,320	Resources Avai	129,087	Resources Avai	504	222,629
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual						Scholarships	850					
Commodities												
	5,204											
Total Expenditu	5,204	Total Expenditu	0	Total Expenditu	0	Total Expenditu	850	Total Expenditu	0	Total Expenditu	0	6,054
Cash Balance D	75,951	Cash Balance D	6,500	Cash Balance D	3,567	Cash Balance D	1,470	Cash Balance D	129,087	Cash Balance D	504	216,575 **
												216,575 **

** Note: These two block figures should agree.

CPA Summary

Page No. 13c

Legal Notices

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oakley

will meet on the September 5, 2023 at 7:05 PM at Oakley City Hall 415 W 2nd Street Oakley, Kansas 67748 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 and will be available at this hearing.

SUPPORTING COUNTIES

Logan County (home county) Gove County, Thomas County

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,914,853	70.504	3,147,729	70.188	3,799,371	1,333,244	72.833
Debt Service	56,653	2.410	57,249	2.234	57,855	47,027	2.569
Library	194,553	11.000	208,589	10.930	220,965	201,353	11.000
Special Highway	58,298		41,630		143,764		
Special Parks	3,586		10,000		63,500		
Convention and Tourism	124,760		132,426		197,000		
Water Utility	546,356		1,108,880		1,656,015		
Sanitation Utility	826,692		686,175		1,079,357		
Non-Budgeted Funds	818,353						
Totals	5,544,103	83.914	5,392,678	83.412	7,223,847	1,581,625	86.402
						*Revenue Neutral Rate**	77.500
Less: Transfers	1,224,594		1,322,015		1,322,015		
Net Expenditure	4,319,509		4,070,663		5,901,832		
Total Tax Levied	1,280,832		1,457,235				
Assessed Valuation	15,266,192		17,470,487		18,305,419		
Outstanding Indebtedness,							
January 1,	2021		2022		2023		
G.O. Bonds	212,000		163,000		111,000		
Revenue Bonds	0		0		0		
Other	858,166		820,280		1,474,767		
Lease Purchase Principal	316,378		252,083		185,681		
Total	1,386,544		1,235,363		1,771,448		

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by K.S.A. 79-2988*

Leana Hughes
City Official Title: City Clerk

(First published in The Oakley Graphic on August 9, 2023)

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

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

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 LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

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

1st Publication was made on the 9th day of Aug., 2023
2nd Publication was made on the ____ day of _____, 20___
3rd Publication was made on the ____ day of _____, 20___
4th Publication was made on the ____ day of _____, 20___
5th Publication was made on the ____ day of _____, 20___
6th Publication was made on the ____ day of _____, 20___

Publication fee	$ 159.50
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 159.50

Kevin Traynor
(Signed)

Witness my hand this 14th day of August, 2023

SUBSCRIBED and SWORN to before me this 14th day of August, 2023.

Anita Gabel
(Notary Public)

My commission expires January 16, 2024

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2024

Roll Call Vote

A Roll Call Vote of the City of Oakley, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 5, 2023
Resolution No. 2023-04

Governing Body Member	Yes	No	No Vote
Russ Kahle			X
Lease Huddle	X		
Cheryl Stewart	X		
Trevor Mader	X		
Kile Zerr	X		
TOTAL	4	0	1

Certified:

Leann Hughes, CMC, City Clerk

CITY OF OAKLEY
SEAL
LOGAN COUNTY KANSAS

Resolution No. 2023-04

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

WHEREAS, the Revenue Neutral Rate for the City of Oakley was calculated as 77.900 mills by the Logan County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oakley, 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 OAKLEY

The City of Oakley shall levy a property tax rate exceeding the Revenue Neutral Rate of 77.900 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 5th day of September, 2023 and **SIGNED** by the Mayor.

Shane Stephenson, Mayor

Attested:

Leann M. Hughes CMC, City Clerk

CITY OF OAKLEY SEAL LOGAN COUNTY KANSAS

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,370,109	74.847	62,191
Debt Service	47,027	2.569	2,135
Library	201,353	11.000	9,140
			0
			0
			0
			0
TOTAL	1,618,489	88.416	73,466

2023 July 1 Valuation: 18,305,419

Valuation Factor: 18,305.419

Neighborhood Revitalization Subj to Rebate: 830,905

Neighborhood Revitalization factor: 830.905

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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