2023

CERTIFICATE

To the Clerk of SUMNER, State of Kansas
We, the undersigned, officers of
OXFORD
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)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	554,575	275,028	
Debt Service	10-113	8			
Library	12-1220	8	85,650	40,287	
Special Highway		9	40,250		
Electric		9	1,151,371		
Water		10	183,050		
Sewer		10	75,350		
Refuse		11	145,000		
Equipment Reserve		11	103,000		
Capital Improvement		12	531,500		
Swimming Pool		12	58,925		
Community Oil Lease		13	10,500		
Bond & Interest		14	28,675		
Non-Budgeted Funds-A		15			
Totals		xxxxx	2,967,846	315,315	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice					
Neighborhood Revitalization		17			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 48.423

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

Input Sheet for City1 Budget Workbook

Enter city name ("City of _____"):	OXFORD
Enter county name followed by "County":	SUMNER

Enter year being budgeted (YYYY): 2023

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2022 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2022 *Expenditures*	2021 Ad Valorem Tax
General	12-101a	536,041	262,374
Debt Service	10-113		
Library	12-1220	56,475	37,665
Fund name for all other funds with a tax levy:			
Total Tax Levy Funds for 2022 Budgeted Year			300,039

Other (non-tax levy) fund names:

Special Highway	33,815
Electric	1,112,450
Water	168,350
Sewer	74,400
Refuse	139,500
Equipment Reserve	94,000
Capital Improvement	550,500
Swimming Pool	56,125

Single Non Tax Levy:

1	Community Oil Lease	7,500
2	Bond & Interest	0
3		
4		
Total Expenditures for 2022 Budgeted Year		2,829,156

Non-Budgeted (A):

1	Farm/Airport
2	Sales Tax
3	Water Protection Fee
4	ARPA/Grant Proceeds
5	Certificate of Deposit

Non-Budgeted (B)

1	
2	

3	
4	
5	

From the 2022 Budget, Budget Summary Page		2020 Tax Rate (2021 Column)
General		43.245
Debt Service		
Library		6.502
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		49.747

Total Tax Levied (2021 budget column)		279,404
Assessed Valuation (2021 budget column)		5,616,600

Outstanding Indebtedness, January 1:		2020	2021
G.O. Bonds		0	0
Revenue Bonds		0	0
Other		0	0
Lease Purchase Principal		0	0

OXFORD 2023

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2023 Budget Information:	
Total Assessed Valuation for 2022	6,196,225
Gross earnings (intangible) tax estimate for 2023	0
Neighborhood Revitalization	112,372

Revenue Neutral Rate	48.423

Actual Tax Rates for the 2022 Budget:

Fund	Rate
General	45.293
Debt Service	
Library	6.502
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	51.795

Final Assessed Valuation from the November 1, 2021 Abstract	5,792,854

From the County Treasurer's Budget Information - 2023 Budget Year Estimates:	
Motor Vehicle Tax Estimate	53,312
Recreational Vehicle Tax Estimate	1,119
16\20 M Vehicle Tax	672
Commercial Vehicle Tax Estimate	888
Watercraft Tax Estimate	263
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2020 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**	3.6%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the Municipal Services Website (Budget Workbooks and Tax Estimates):	
2023 State Distribution for Kansas Gas Tax	27,780
2023 County Transfers for Gas***	
Adjusted 2022 State Distribution for Kansas Gas Tax	27,350
Adjusted 2022 County Transfers for Gas***	

***Note: Only used when a portion of the County monies are distributed to the Cities under the K.S.A. 79-3425c

From the 2021 Budget Certificate Page	
Funds	2021 Expenditure Amounts Budget Authority
General	569,405
Debt Service	
Library	63,750
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	33,815
Electric	1,152,800
Water	168,450
Sewer	74,400
Refuse	141,500
Equipment Reserve	94,000
Capital Improvement	550,500
Swimming Pool	56,125
Community Oil Leas	7,500
Bond & Interest	0
0	
0	

Note: If the 2021 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

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	262,374	46,620	979	588	777	230
Debt Service						
Library	37,665	6,692	140	84	111	33
TOTAL	300,039	53,312	1,119	672	888	263

County Treas Motor Vehicle Estimate	53,312				
County Treas Recreational Vehicle Estimate		1,119			
County Treas 16/20M Vehicle Estimate			672		
County Treas Commercial Vehicle Tax Estimate				888	
County Treas Watercraft Tax Estimate					263

Motor Vehicle Factor	0.17768				
Recreational Vehicle Factor		0.00373			
16/20M Vehicle Factor			0.00224		
Commercial Vehicle Factor				0.00296	
Watercraft Factor					0.00088

OXFORD

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
ELECTRIC	GENERAL FUND	50,000	75,000	35,000	12-8, 825d
ELECTRIC	EQUIP. RESERVE	40,000	37,000	47,000	12-1, 117
ELECTRIC	CAP. IMPROVEMENT	93,000	103,000	135,000	12-1, 118
ELECTRIC	SWIMMING POOL	35,000	35,000	35,000	Res. #264
WATER	CAP. IMPROVEMENT	35,000	35,000	42,000	12-1, 118
WATER	EQUIP. RESERVE	10,000	10,000	10,000	12-1, 117
SEWER	CAP. IMPROVEMENT	20,000	20,000	20,000	12-1, 118
STREETS	EQUIP. RESERVE	1,000	1,000	1,000	12-1, 117
SPECIAL HIGHWAY	CAP. IMPROVEMENT	6,000	6,000	6,000	12-1, 118
LIBRARY	CAP. IMPROVEMENT	4,281	5,000	5,000	12-1, 118
BOND & INTEREST	GENERAL FUND	43,155	0	28,675	10-117a
GENERAL	CAP. IMPROVEMENT	43,155	0	0	12-1, 118
SWIMMING POOL	CAP. IMPROVEMENT	15,000	20,000	0	12-1, 118
	Totals	395,591	347,000	364,675	
	Adjustments*				
	Adjusted Totals	395,591	347,000	364,675	

*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

OXFORD 2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due Interest	Date Due Principal	Amount Due 2022 Interest	Amount Due 2022 Principal	Amount Due 2023 Interest	Amount Due 2023 Principal
General Obligation:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

State of Kansas
City

OXFORD 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
NONE							
Totals					**0**	**0**	**0**

***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: OXFORD
SUMNER

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	$37,665	$40,287
Delinquent Tax	$750	$1,500
Motor Vehicle Tax	$6,861	$6,692
Recreational Vehicle Tax	$148	$140
16/20M Vehicle Tax	$109	$84
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$45,533	$48,703
Difference in Total Taxes:	$3,170	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,792,854	$6,196,225
Did Assessed Valuation Decrease?	No	
Levy Rate	6.502	6.502
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.

OXFORD 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	2,089	42,097	24,749
Receipts:			
Ad Valorem Tax	232,076	262,374	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,530	5,000	7,000
Motor Vehicle Tax	46,108	45,917	46,620
Recreational Vehicle Tax	940	993	979
16/20M Vehicle Tax	829	730	588
Commercial Vehicle Tax	569	743	777
Watercraft Tax	0	120	230
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	27,332	22,000	29,000
Local Sales Tax	57,285	58,000	57,000
Franchise Tax	17,314	18,500	17,500
Licenses	1,740	1,885	1,885
Camping Fees	19,275	15,000	22,000
Municipal Court	7,582	7,015	7,015
D.A.R.E.	0	600	600
Operating Transfer	107,500	65,000	35,000
Transfer in from Bond & Interest	43,155	0	28,675
Rental Building	3,000	3,000	1,500
VIN Inspections - Police Department	660	500	500
Contributions/Donations	0	1,800	1,800
In Lieu of Taxes (IRB)			
Interest on Idle Funds	647	2,500	1,500
Neighborhood Revitalization Rebate			-4,758
Miscellaneous	6,320	7,000	9,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**579,862**	**518,677**	**264,411**
Resources Available:	**581,951**	**560,774**	**289,160**

OXFORD

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	581,951	560,774	289,160
Expenditures:			
CITY OFFICE	160,190	150,750	132,000
POLICE DEPARTMENT	298,953	316,300	350,700
MUNICIPAL COURT	1,214	1,475	1,175
PARK DEPARTMENT	19,104	20,000	26,100
AID & GENERAL EXPENSE	30,323	43,100	38,100
CIVIL DEFENSE	255	400	500
TRANSFER OUT	27,155	0	0
FIRST RESPONDERS	2,659	4,000	6,000
Sub-Total detail page	539,854	536,025	554,575
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**539,854**	**536,025**	**554,575**
Unencumbered Cash Balance Dec 31	42,097	24,749	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	569,405	536,041	554,575
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	554,575
		Tax Required	265,415
	Delinquent Comp Rate:	3.6%	9,613
		Amount of 2022 Ad Valorem Tax	275,028

CPA Summary

OXFORD 2023

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
CITY OFFICE			
Wages. Taxes, KPERS, etc.	111,308	67,750	53,000
Emp. Insurance & Emp. Training	15,663	45,000	30,000
Commodities	11,258	13,000	15,000
Utilities & Telephone	5,441	8,000	10,000
Insurance	12,468	12,500	19,000
Bldg. Maintenance/Galaxie Equipment	3,126	3,500	4,000
Miscellaneous	926	1,000	1,000
Total	**160,190**	**150,750**	**132,000**
POLICE DEPARTMENT			
Wages/Taxes/KPERS/Emp Ins/Emp Tr	253,255	262,500	292,450
Insurance/Enterpol/Generator Mainten	18,492	18,500	21,000
Commodities/Adv/Utility/Phone/Galax	16,445	20,250	20,750
Auto Exp/Fuel/Ammo/DARE/Misc	10,760	15,050	16,500
Total	**298,953**	**316,300**	**350,700**
MUNICIPAL COURT			
State Fees	870	1,000	1,000
Professions & Legal Service	25	75	75
Miscellaneous	319	400	100
Total	**1,214**	**1,475**	**1,175**
PARK DEPARTMENT			
Wages. Taxes, KPERS, etc.	8,823	8,000	9,600
Insurance	1,857	2,000	2,000
Commodities	2,408	4,000	5,000
Repairs/Utilities/Miscellaneous	6,016	6,000	9,500
Total	**19,104**	**20,000**	**26,100**
AID & GENERAL EXPENSE			
Audit/Budget Exp/Fees & Legal Svcs	14,735	15,500	15,500
Friendship Ctr/SCED/Organizations	6,566	10,100	10,100
Property Tax/Neigh Revit Rebate	4,321	5,000	5,000
Adv/Condemnations/Etc	4,702	12,500	7,500
Total	**30,323**	**43,100**	**38,100**
CIVIL DEFENSE			
Commodities	255	400	500
Total	**255**	**400**	**500**
TRANSFER OUT			
ER Civil Defense Sirens			
CIF General	27,155		
CIF Economic Development			
Total	**27,155**	**0**	**0**
FIRST RESPONDERS			
Wages. Taxes, Emp. Training.	0	500	1,000
Insurance	2,431	1,500	2,000
Repairs/Miscellaneous		1,000	2,000
Commodities	228	1,000	1,000
Total	**2,659**	**4,000**	**6,000**
Page Total	**539,854**	**536,025**	**554,575**

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

OXFORD 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	xxxxxxxxxxxxxxxxx
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 Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.6%	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	38,855	45,232	38,894
Receipts:			
Ad Valorem Tax	35,246	37,665	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,230	750	1,500
Motor Vehicle Tax	6,712	6,861	6,692
Recreational Vehicle Tax	145	148	140
16/20M Vehicle Tax	145	109	84
Commercial Vehicle Tax	87	111	111
Watercraft Tax	0	18	33
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-683
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	43,565	45,662	7,877
Resources Available:	82,420	90,894	46,771
Expenditures:			
Salaries/Taxes	30,128	36,500	50,000
Telephone	821	1,500	2,800
Commodities	281	500	2,800
Insurance	877	1,000	3,500
Transfer out to CIF	4,281	5,000	9,600
Technology & Automation Expenses	800	7,500	14,950
Miscellaneous			2,000
Does miscellaneous exceed 10% of Total I			
Total Expenditures	37,188	52,000	85,650
Unencumbered Cash Balance Dec 31	45,232	38,894	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	63,750	56,475	85,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,650
		Tax Required	38,879
	Delinquent Comp Rate:	3.6%	1,408
		Amount of 2022 Ad Valorem Tax	40,287

CPA Summary

OXFORD 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	27,089	29,215	31,065
Receipts:			
State of Kansas Gas Tax	28,839	27,350	27,780
County Transfers Gas		0	0
Sumner Street	6,000	6,000	6,000
Interest on Idle Funds			
Miscellaneous	100	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,939**	**35,350**	**35,780**
Resources Available:	**62,029**	**64,565**	**66,845**
Expenditures:			
Wages/Taxes/Emp Insurance	17,427	18,000	22,750
Commodities/Repair & Maint/Auto Fuel	4,681	5,000	6,500
Insurance	3,706	3,500	4,000
Transfer Out	7,000	7,000	7,000
Cash Forward (2023 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,814**	**33,500**	**40,250**
Unencumbered Cash Balance Dec 31	29,215	31,065	26,595
2021/2022/2023 Budget Authority Amoun	33,815	33,815	40,250

Adopted Budget

Electric	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	247,619	209,653	156,353
Receipts:			
Connect Fees	1,265	2,000	3,500
Sales of Services	1,053,807	990,000	1,065,000
Penalties/Return Check Fee	9,836	10,200	10,300
Pole Rental/Capacity Payments	44,603	35,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,109,511**	**1,037,200**	**1,123,800**
Resources Available:	**1,357,130**	**1,246,853**	**1,280,153**
Expenditures:			
Wages/Taxes/Emp Insurance/Emp Trainin	95,633	94,000	95,850
Insurance	25,501	30,000	27,500
Commodities/Utilities/Phone	16,614	25,500	20,771
Repairs/Maintenance/Fuel	12,707	35,500	37,000
Meters & Materials	8,561	15,000	17,500
Electric Purchased	701,654	650,000	700,000
Transfer Out	286,088	240,000	252,000
Cash Forward (2023 column)			
Miscellaneous	720	500	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,147,477**	**1,090,500**	**1,151,371**
Unencumbered Cash Balance Dec 31	209,653	156,353	128,782
2021/2022/2023 Budget Authority Amoun	1,152,800	1,112,450	1,151,371

CPA Summary

OXFORD 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	130,561	131,927	148,927
Receipts:			
Sales of Services	161,640	177,000	177,000
Penalties	1,804	2,000	2,000
Connect Fees	1,240	1,500	3,000
Interest on Idle Funds			
Miscellaneous	0	500	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**164,684**	**181,000**	**182,250**
Resources Available:	**295,245**	**312,927**	**331,177**
Expenditures:			
Wages/Taxes/Emp Insurance/Emp Training	64,845	58,100	64,950
Ins/Plant Supp/Water Purch/Auto/Repairs	18,912	36,500	37,500
Commodities/Utilities/Phone/Fees & Tests	18,028	23,400	27,600
Transfers	59,854	45,000	52,000
Cash Forward (2023 column)			
Miscellaneous	1,680	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,319**	**164,000**	**183,050**
Unencumbered Cash Balance Dec 31	131,927	148,927	148,127
2021/2022/2023 Budget Authority Amount	168,450	168,350	183,050

Adopted Budget

Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,501	20,627	6,542
Receipts:			
Sales of Services	53,519	57,000	66,000
Penalties	622	1,000	2,000
Interest on Idle Funds			
Miscellaneous			1,400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,141**	**58,000**	**69,400**
Resources Available:	**80,643**	**78,627**	**75,942**
Expenditures:			
Wages/Taxes/Emp Insurance/Emp Training	31,419	40,400	41,550
Insurance	1,634	2,000	2,500
Commodities	1,871	3,000	3,500
Repair/Maintenance/Fuel		4,000	3,500
Contractual Services	4,907	2,500	4,000
Transfers	20,000	20,000	20,000
Utilities/Phone			
Cash Forward (2023 column)			
Miscellaneous	185	185	300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,016**	**72,085**	**75,350**
Unencumbered Cash Balance Dec 31	20,627	6,542	592
2021/2022/2023 Budget Authority Amount	74,400	74,400	75,350

CPA Summary

OXFORD 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	20,530	24,615	24,415
Receipts:			
Sales of Services	139,835	137,000	150,000
Penalties	1,476	1,800	2,000
Interest on Idle Funds			
Miscellaneous		500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**141,311**	**139,300**	**152,500**
Resources Available:	**161,841**	**163,915**	**176,915**
Expenditures:			
Contractual Services	134,517	135,000	140,000
Burnsite Attendant Fees/Etc.	2,261	2,500	2,500
Cash Forward (2023 column)			
Miscellaneous	448	2,000	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**137,226**	**139,500**	**145,000**
Unencumbered Cash Balance Dec 31	24,615	24,415	31,915
2021/2022/2023 Budget Authority Amoun	141,500	139,500	145,000

Adopted Budget

Equipment Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	135,827	156,417	116,417
Receipts:			
Transfers	62,785	48,000	63,000
Interest on Idle Funds			
Miscellaneous	323		500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,107**	**48,000**	**63,500**
Resources Available:	**198,934**	**204,417**	**179,917**
Expenditures:			
Equipment Reserves	42,517	88,000	103,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,517**	**88,000**	**103,000**
Unencumbered Cash Balance Dec 31	156,417	116,417	76,917
2021/2022/2023 Budget Authority Amoun	94,000	94,000	103,000

CPA Summary

OXFORD 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	922,395	1,001,627	694,127
Receipts:			
Transfers	210,799	215,000	208,000
Donations			
Economic Development Repayment			
West Oak Assessments			
Interest on Idle Funds	380		
Miscellaneous	11,366		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**222,545**	**215,000**	**208,000**
Resources Available:	**1,144,940**	**1,216,627**	**902,127**
Expenditures:			
Improvements	143,313	522,500	531,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**143,313**	**522,500**	**531,500**
Unencumbered Cash Balance Dec 31	1,001,627	694,127	370,627
2021/2022/2023 Budget Authority Amoun	550,500	550,500	531,500

Adopted Budget

Swimming Pool	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	1	21,101
Receipts:			
Ticket/Pass Sales	5,153	7,000	9,000
Concessions	4,062	6,000	6,000
Swimming Lessons & Pool Parties	1,860	1,500	2,100
Transfer	23,294	42,000	20,000
Interest on Idle Funds			
Miscellaneous	41	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,410**	**57,500**	**38,100**
Resources Available:	**34,410**	**57,501**	**59,201**
Expenditures:			
Wages/Taxes/Emp Training	20,229	19,900	23,750
Insurance	2,335	2,500	3,000
Commodities	3,368	4,000	5,000
Repair/Maintenance/Pool Supplies	5,920	7,000	8,500
Utilities/Telephone	2,557	2,725	3,400
Transfer Out			15,000
Cash Forward (2023 column)			
Miscellaneous	0	275	275
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,409**	**36,400**	**58,925**
Unencumbered Cash Balance Dec 31	1	21,101	276
2021/2022/2023 Budget Authority Amoun	56,125	56,125	58,925

CPA Summary

OXFORD 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Oil Lease**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,496	17,174	13,274
Receipts:			
Oil Royalties	2,981	3,600	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,981**	**3,600**	**4,000**
Resources Available:	**17,477**	**20,774**	**17,274**
Expenditures:			
Property Taxes	304	500	500
Water System Improvements	0	7,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**304**	**7,500**	**10,500**
Unencumbered Cash Balance Dec 31	17,174	13,274	6,774
2021/2022/2023 Budget Authority Amount	7,500	7,500	10,500

CPA Summary

OXFORD 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	19,175	26,981	35,056
Receipts:			
Special Assessments	7,805	8,075	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,805**	**8,075**	**10,000**
Resources Available:	**26,981**	**35,056**	**45,056**
Expenditures:			
Transfer Out to General	0	0	28,675
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**28,675**
Unencumbered Cash Balance Dec 31	26,981	35,056	16,381
2021/2022/2023 Budget Authority Amount	0	0	28,675

CPA Summary

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:		
Farm/Airport		**Sales Tax**		**Water Protection Fee**		**ARPA/Grant Proceeds**		**Certificate of Deposit**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	328,955	Cash Balance Jan 1	2,158	Cash Balance Jan 1	1	Cash Balance Jan 1	4,521	Cash Balance Jan 1	255,672	591,307
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Crops	112,347	Sales Tax	28,881	Water Protection Fee	944	JAG21 Reimburse.	11,939	Interest Earned	0	
Pasture Rent	700	Miscellaneous	0	Miscellaneous	0	ARPA Award	76,228			
Hangar Rent	8,250					150th Cel. Donations	9,525			
Miscellaneous	2,478									
Total Receipts	123,775	Total Receipts	28880.76	Total Receipts	943.64	Total Receipts	97692.27	Total Receipts	0	251,291
Resources Available:	452,730	Resources Available:	31,038	Resources Available:	945	Resources Available:	102,213	Resources Available:	255,672	842,599
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	32,754	Payment to State	28,251	Payment to State	1,116	Gifts & Grants Exp	2,175		15	
Insurance	2,296					JAG21 Expense	11,703			
Fuel, Utilities	1,809					150th Cel. Expense	9,525			
Equipment	0					ARPA Expense	771			
Fertilizer, Sprays	21,380									
Commodities	13,719									
Total Expenditures	71,958	Total Expenditures	28,251	Total Expenditures	1,116	Total Expenditures	24,174	Total Expenditures	15	125,515
Cash Balance Dec 31	380,772	Cash Balance Dec 31	2,787	Cash Balance Dec 31	-171	Cash Balance Dec 31	78,039	Cash Balance Dec 31	255,657	717,084 **
					See Tab B					717,084 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
Clty

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
OXFORD
will meet on August 23, 2022 at 7:00 p.m. at Oxford City Buildiing, 115 S. Sumner 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 Oxford City Building, 115 S. Sumner 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	539,854	43.245	536,025	45.293	554,575	275,028	44.386
Debt Service							
Library	37,188	6.502	52,000	6.502	85,650	40,287	6.502
Special Highway	32,814		33,500		40,250		
Electric	1,147,477		1,090,500		1,151,371		
Water	163,319		164,000		183,050		
Sewer	60,016		72,085		75,350		
Refuse	137,226		139,500		145,000		
Equipment Reserve	42,517		88,000		103,000		
Capital Improvement	143,313		522,500		531,500		
Swimming Pool	34,409		36,400		58,925		
Community Oil Lease	304		7,500		10,500		
Bond & Interest					28,675		
Non-Budgeted Funds-A	125,515						
Totals	2,463,951	49.747	2,742,010	51.795	2,967,846	315,315	50.888
						*Revenue Neutral Rate***	*48.423*
Less: Transfers	395,591		347,000		364,675		
Net Expenditure	2,068,360		2,395,010		2,603,171		
Total Tax Levied	279,404		300,039		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,616,600		5,792,854		6,196,225		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Tresa L. Tong
Official Title: City Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	262,374	42.344	4,758
Debt Service			0
Library	37,665	6.079	683
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	300,039	48.423	5,441

2022 July 1 Valuation: 6,196,225

Valuation Factor: 6,196.225

Neighborhood Revitalization Subj to Rebate: 112,372

Neighborhood Revitalization factor: 112.372

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

City of Oxford Kansas
Est. 1871

RESOLUTION NO. 427

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

WHEREAS, the Revenue Neutral Rate for the City of Oxford was calculated as 48.423 mills by the Sumner County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 23, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oxford, 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 OXFORD:

The City of Oxford shall levy a property tax rate exceeding the Revenue Neutral Rate of 50.888 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 by the City Council this 23rd day of August, 2022.

SIGNED by the Mayor this 23rd day of August, 2022.

CITY OF OXFORD, KANSAS

(SEAL)

David Olmsted, Mayor

ATTEST:

Tresa Tong, City Clerk

(620) 455-2223 • P.O. Box 337 • FAX (620) 455-2917
115 South Sumner • Oxford, KS 67119-0337 • www.oxfordks.org

City of Oxford Kansas
Est. 1871

ROLL CALL VOTE

A Roll Call Vote of the Councilmembers of the City of Oxford to Approve the 2023 Budget held on August 23, 2022.

2023 BUDGET

Governing Body Member	Yes	No	No Vote
Councilmember Daniel Spoon	X		
Councilmember Rick Bain	X		
Councilmember Brian Mayfield			ABSENT
Councilmember Tony Navrat, Jr.	X		
Councilmember Doug Elliott	X		
TOTAL	4		1

Certified:

Tresa Tong

Tresa Tong, City Clerk

City of Oxford Kansas
Est. 1871

ROLL CALL VOTE

A Roll Call Vote of the Councilmembers of the City of Oxford to Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on August 23, 2022.

Resolution No. 427

Governing Body Member	Yes	No	No Vote
Councilmember Daniel Spoon	X		
Councilmember Rick Bain	X		
Councilmember Brian Mayfield			ABSENT
Councilmember Tony Navrat, Jr.	X		
Councilmember Doug Elliott	X		
TOTAL	4		1

Certified:

Tresa Tong

Tresa Tong, City Clerk

City of Oxford Kansas
Est. 1871

RECEIVED
JUL 13 2022
Sumner County Clerk

NOTICE OF REVENUE NEUTRAL RATE INTENT

THE GOVERNING BODY OF THE CITY OF OXFORD, KANSAS, HEREBY NOTIFIES THE SUMNER COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☑ Yes, we intend to exceed the Revenue Neutral Rate, and our proposed mill levy rate is 50.888. The date of our hearing is Tuesday, August 23, 2022 at 7:00 P.M., and will be held at the Oxford City Building located at 115 S. Sumner in Oxford, 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 23, 2022.

WITNESS my hand and official seal on July 5, 2022.

(SEAL)

Tresa Long
Clerk or Officer of Governing Body

NOTE: Notice is required to be sent to County Clerk on or before 5:00 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

OXFORD

will meet on August 23, 2022 at 7:00 p.m. at Oxford City Building, 115 S. Sumner 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 Oxford City Building, 115 S. Sumner 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	539,854	43.245	536,025	45.293	554,575	275,028	44.386
Debt Service							
Library	37,188	6.502	52,000	6.502	85,650	40,287	6.502
Special Highway	32,814		33,500		40,250		
Electric	1,147,477		1,090,500		1,151,371		
Water	163,319		164,000		183,050		
Sewer	60,016		72,085		75,350		
Refuse	137,226		139,500		145,000		
Equipment Reserve	42,517		88,000		103,000		
Capital Improvement	143,313		522,500		531,500		
Swimming Pool	34,409		36,400		58,925		
Community Oil Lease	304		7,500		10,500		
Bond & Interest					28,675		
Non-Budgeted Funds-A	125,515						
Totals	2,463,951	49.747	2,742,010	51.795	2,967,846	315,315	50.888
						*Revenue Neutral Rate***	*48.423*
Less: Transfers	395,591		347,000		364,675		
Net Expenditure	2,068,360		2,395,010		2,603,171		
Total Tax Levied	279,404		300,039		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,616,600		5,792,854		6,196,225		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

RECEIVED
JUL 18 2022
Sumner County Clerk

Tresa L. Tong
Official Title: City Clerk

Legal Notice

(Published in The Belle Plaine News / Oxford Register on Thursday, August 4, 2022 1t2aft0ts)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

OXFORD

will meet on August 23, 2022 at 7:00 p.m. at Oxford City Building, 115 S. Summer 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 Oxford City Building, 115 S. Summer 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	539,854	43.245	536,025	45.293	554,575	275,028	44.396
Debt Service	37,188	6.502	52,000	6.502	85,650	40,287	6.502
Library							
Special Highway	32,814		33,500		40,250		
Electric	1,147,477		1,090,500		1,151,371		
Water	163,319		164,000		183,050		
Sewer	60,016		72,085		75,350		
Refuse	137,226		139,500		145,000		
Equipment Reserve	42,517		88,000		103,000		
Capital Improvement	143,313		522,500		531,500		
Swimming Pool	34,409		36,400		58,925		
Community Oil Lease	304		7,500		10,500		
Bond & Interest					28,675		
Non-Budgeted Funds-A	125,515						
Totals	2,463,951	49.747	2,742,010	51.795	2,967,846	315,315	50.898
						*Revenue Neutral Rate***	48.423
Less: Transfers	395,591		347,000		364,675		
Net Expenditure	2,068,360		2,395,010		2,603,171		
Total Tax Levied	279,404		300,039		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,616,600		5,792,854		6,196,225		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Treva L. Tong

Official Title: City Clerk