2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	536,041	262,374	
Debt Service	10-113	8			
Library	12-1220	8	56,475	37,665	
Special Highway		9	33,815		
Electric		9	1,112,450		
Water		10	168,350		
Sewer		10	74,400		
Refuse		11	139,500		
Equipment Reserve		11	94,000		
Capital Improvement		12	550,500		
Swimming Pool		12	56,125		
Community Oil Lease		13	7,500		
Non-Budgeted Funds-A		14			
Totals		xxxxx	2,829,156	300,039	
					County Clerk's Use Only
Budget Summary		15			
Neighborhood Revitalization Rebate		16			Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Attest: _____ 2021

_____
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): 2022

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 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	2020 Ad Valorem Tax
General	12-101a	569,405	242,887
Debt Service	10-113		
Library	12-1220	63,750	36,517
Fund name for all other funds with a tax levy:			
Total Tax Levy Funds for 2021 Budgeted Year			279,404

Other (non-tax levy) fund names:

Special Highway	40,750
Electric	1,102,450
Water	158,450
Sewer	69,650
Refuse	136,500
Equipment Reserve	94,500
Capital Improvement	515,500
Swimming Pool	52,850

Single Non Tax Levy:

1	Community Oil Lease	10,500
2		
3		
4		
Total Expenditures for 2021 Budgeted Year		2,814,305

Non-Budgeted (A):

1	Farm/Airport
2	Sales Tax
3	Water Protection Fee
4	Certificate of Deposit
5	KDOT/Streets

Non-Budgeted (B)

1	
2	

3	
4	
5	

From the 2021 Budget, Budget Summary Page		2019 Tax Rate (2020 Column)
General		43.041
Debt Service		
Library		6.561
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		49.602

Total Tax Levied (2020 budget column)	269,270
Assessed Valuation (2020 budget column)	5,428,618

Outstanding Indebtedness, January 1:	2019	2020
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	0	0

OXFORD 2022

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

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	5,792,362
New Improvements, Remodeling and Renovations for 2021	17,097
Personal Property - 2021	54,434
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2021	4,612
Personal Property - 2020	59,737
Expiration of Property Tax Abatement	
Gross earnings (intangible) tax estimate for 2022	
Neighborhood Revitalization	161,403

Revenue Neutral Rate 48

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	43.245
Debt Service	
Library	6.502
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	49.747

Final Assessed Valuation from the November 1, 2020 Abstract 5,616,600

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	52,778
Recreational Vehicle Tax Estimate	1,141
16\20 M Vehicle Tax	839
Commercial Vehicle Tax Estimate	854
Watercraft Tax Estimate	138
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2019 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 League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2022 State Distribution for Kansas Gas Tax	25,690
2022 County Transfers for Gas***	
Adjusted 2021 State Distribution for Kansas Gas Tax	25,830
Adjusted 2021 County Transfers for Gas***	

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

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	450,310
Debt Service	
Library	44,300
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	40,500
Electric	1,109,350
Water	151,950
Sewer	69,100
Refuse	134,500
Equipment Reserve	72,500
Capital Improvement	171,500
Swimming Pool	34,620
Community Oil Lease	10,500
0	
0	
0	

Note: If the 2020 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 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	242,887	45,880	992	729	742	120
Debt Service						
Library	36,517	6,898	149	110	112	18
TOTAL	279,404	52,778	1,141	839	854	138

County Treas Motor Vehicle Estimate	52,778
County Treas Recreational Vehicle Estimate	1,141
County Treas 16/20M Vehicle Estimate	839
County Treas Commercial Vehicle Tax Estimate	854
County Treas Watercraft Tax Estimate	138

Motor Vehicle Factor	0.18889
Recreational Vehicle Factor	0.00408
16/20M Vehicle Factor	0.00300
Commercial Vehicle Factor	0.00306
Watercraft Factor	0.00049

OXFORD

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Electric	General Fund	50,000	50,000	75,000	12-8, 825d
Electric	Equipment Reserve	32,000	40,000	37,000	12-1, 117
Electric	Capital Improvement	103,000	93,000	103,000	12-1, 118
Electric	Swimming Pool	15,000	35,000	35,000	Res #264
Water	Capital Improvement	35,000	35,000	35,000	12-1, 118
Water	Equipment Reserve	5,000	10,000	10,000	12-1, 117
Sewer	Capital Improvement	20,000	20,000	20,000	12-1, 118
Streets	Equipment Reserve	1,000	1,000	1,000	12-1, 117
Special Highway	Capital Improvement	6,000	6,000	6,000	12-1, 118
Library	Capital Improvement	4,783	4,281	5,000	12-1, 118
Bond & Interest	General Fund	0	43,155	0	10-117a
General	Capital Improvement	0	43,155	0	12-1, 118
Swimming Pool	Capital Improvement	0	20,000	20,000	12-1, 118
	Totals	271,783	400,591	347,000	
	Adjustments*				
	Adjusted Totals	271,783	400,591	347,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

OXFORD

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	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

OXFORD

2022

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 2021	Payments Due 2021	Payments Due 2022
NONE							
Totals					**0**	**0**	**0**

***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: 2022

Library found in: OXFORD
SUMNER

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 2021	Proposed Year 2022
Ad Valorem Tax	$35,421	$37,665
Delinquent Tax	$0	$1,050
Motor Vehicle Tax	$0	$6,898
Recreational Vehicle Tax	$0	$149
16/20M Vehicle Tax	$0	$110
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$35,421	$45,872
Difference in Total Taxes:	$10,451	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,616,600	$5,792,362
Did Assessed Valuation Decrease?	No	
Levy Rate	6.502	6.503
Difference in Levy Rate:	0.001	
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 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,799	9,186	12,331
Receipts:			
Ad Valorem Tax	221,412	235,600	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,270	8,000	8,000
Motor Vehicle Tax	48,176	49,500	45,880
Recreational Vehicle Tax	1,334	1,200	992
16/20M Vehicle Tax	541	100	729
Commercial Vehicle Tax	769	1,500	742
Watercraft Tax		250	120
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	225	225	225
Compensating Use Tax	22,186	21,000	22,000
Local Sales Tax	52,610	58,000	58,000
Franchise Tax	16,476	17,000	18,750
Licenses	2,200	2,000	2,000
Camping Fees	12,198	15,000	15,000
Municipal Court	3,865	7,000	7,015
D.A.R.E.	0	600	600
Operating Transfer	50,000	50,000	75,000
Transfer in from Bond & Interest	0	43,155	0
Rental Building	3,000	3,000	3,000
VIN Inspections - Police Department		500	500
Contributions/Donations		2,400	2,400
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,552	2,500	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous	5,708	7,000	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**450,521**	**525,530**	**270,453**
Resources Available:	**457,320**	**534,716**	**282,784**

OXFORD

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	457,320	534,716	282,784
Expenditures:			
CITY OFFICE	104,382	121,327	153,000
POLICE DEPARTMENT	282,070	285,825	313,500
MUNICIPAL COURT	862	1,225	1,475
PARK DEPARTMENT	14,210	19,357	20,000
AID & GENERAL EXPENSE	39,144	40,565	42,066
FIRST RESPONDERS	2,342	5,431	5,500
CIVIL DEFENSE	125	500	500
TRANSFER OUT	5,000	48,155	0
Sub-Total detail page	448,135	522,385	536,041
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**448,135**	**522,385**	**536,041**
Unencumbered Cash Balance Dec 31	9,186	12,331	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	450,310	569,405	536,041
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	536,041
		Tax Required	253,257
	Delinquent Comp Rate:	3.6%	9,117
		Amount of 2021 Ad Valorem Tax	262,374

CPA Summary

OXFORD 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
CITY OFFICE			
Salaries, Taxes	49,544	57,000	70,000
Emp. Insurance & Emp. Training	16,342	28,850	45,000
Commodities	16,770	13,000	13,000
Utilities & Telephone	8,112	7,500	8,000
Insurance	10,997	11,977	12,500
Miscellaneous	2,238	2,000	1,000
Bldg. Maintenance/Galaxie Equipment	379	1,000	3,500
Total	**104,382**	**121,327**	**153,000**
POLICE DEPARTMENT			
Salaries/Taxes/Emp. Ins./Emp. Trainin	236,296	236,500	260,000
Insurance/Enterpol/Generator Maint.	17,484	15,925	18,500
Commodities/Adv./Utility/Phone/Etc.	19,432	20,900	21,000
Auto Exp./Fuel/Ammo/DARE/Misc	8,858	12,500	14,000
Total	**282,070**	**285,825**	**313,500**
MUNICIPAL COURT			
State Fees	443	750	1,000
Professional & Legal Services	25	75	75
Dues/Fees/Miscellaneous	394	400	400
Total	**862**	**1,225**	**1,475**
PARK DEPARTMENT			
Salaries/Taxes	6,052	8,000	8,000
Insurance	1,004	1,857	2,000
Commodities	3,073	3,500	4,000
Repairs/Utilities/Miscellaneous	4,081	6,000	6,000
Total	**14,210**	**19,357**	**20,000**
AID & GENERAL EXPENSE			
Audit/Budgt Exp./Fees & Legal Svcs.	15,281	15,000	15,000
Friendship Ctr/SCED/Organizations	9,566	9,566	9,566
Property Tax/Neigh Revit Rebate	4,540	4,999	5,000
Adv./Condemnations/Trnsfr Out/Etc.	9,757	11,000	12,500
Total	**39,144**	**40,565**	**42,066**
FIRST RESPONDERS			
Salaries/Taxes/Emp Training	0	1,000	1,000
Insurance	2,092	2,431	2,500
Repairs/Miscellaneous	104	1,000	1,000
Commodities	146	1,000	1,000
Total	**2,342**	**5,431**	**5,500**
CIVIL DEFENSE			
Commodities	125	500	500
Total	**125**	**500**	**500**
TRANSFER OUT			
ER Civil Defense Sirens	5,000	5,000	
CIF Condemnations		25,000	
CIF Economic Development		18,155	
Total	**5,000**	**48,155**	**0**
Page Total	**448,135**	**522,385**	**536,041**

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

OXFORD 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43,155	43,155	7,805
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments		7,805	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**7,805**	**0**
Resources Available:	**43,155**	**50,960**	**7,805**
Expenditures:			
Transfer Out to General Fund	0	43,155	0
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**43,155**	**0**
Unencumbered Cash Balance Dec 31	43,155	7,805	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.6%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	33,555	39,761	11,782
Receipts:			
Ad Valorem Tax	33,755	35,421	xxxxxxxxxxxxxxxx
Delinquent Tax	1,431		1,050
Motor Vehicle Tax	8,421		6,898
Recreational Vehicle Tax	180		149
16/20M Vehicle Tax	92		110
Commercial Vehicle Tax	135		112
Watercraft Tax			18
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,014**	**35,421**	**8,337**
Resources Available:	**77,569**	**75,182**	**20,119**
Expenditures:			
Salaries/Taxes	27,079	35,000	36,925
Telephone	1,200	5,000	3,050
Commodoities	465	500	500
Insurance	281	1,900	1,000
Transfer Out to Capital Improvement	4,783	5,000	5,000
Technology & Automation Expenses	4,000	16,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,808**	**63,400**	**56,475**
Unencumbered Cash Balance Dec 31	39,761	11,782	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amour	44,300	63,750	56,475
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,475
		Tax Required	36,356
	Delinquent Comp Rate:	3.6%	1,309
		Amount of 2021 Ad Valorem Tax	37,665

CPA Summary

OXFORD 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	22,833	26,644	19,517
Receipts:			
State of Kansas Gas Tax	27,621	25,830	25,690
County Transfers Gas		0	0
Sumner Street	6,000	6,000	6,000
Interest on Idle Funds			
Miscellaneous	102	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,723**	**32,830**	**32,690**
Resources Available:	**56,556**	**59,474**	**52,207**
Expenditures:			
Salaries/Taxes/Emp Ins	16,851	21,750	21,750
Commodities/Repair & Maint./Auto Fuel	3,263	6,500	65
Insurance	2,798	3,707	4,000
Transfer Out	7,000	7,000	7,000
Cash Forward (2022 column)			
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,912**	**39,957**	**33,815**
Unencumbered Cash Balance Dec 31	26,644	19,517	18,392
2020/2021/2022 Budget Authority Amount	40,500	40,750	33,815

Adopted Budget

Electric	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	303,785	381,684	339,983
Receipts:			
Connects	1,533	2,000	2,000
Sales of Service	922,046	990,000	990,000
Penalties/Return Check Fee	9,941	10,250	10,250
Pole Rental/Capacity Payments	35,139	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**968,658**	**1,037,250**	**1,037,250**
Resources Available:	**1,272,443**	**1,418,934**	**1,377,233**
Expenditures:			
Salaries/Taxes/Emp Insurance/Emp Trainir	89,498	101,150	105,050
Insurance	21,703	25,501	30,000
Commodities/Utilities/Phone	22,632	25,300	26,400
Repairs/Maintenace, Fuel	18,056	43,500	45,500
Meters & Materials	4,031	15,000	15,000
Electric Purchased	525,671	650,000	650,000
Transfer Out	209,168	218,000	240,000
Cash Forward (2022 column)			
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**890,760**	**1,078,951**	**1,112,450**
Unencumbered Cash Balance Dec 31	381,684	339,983	264,783
2020/2021/2022 Budget Authority Amount	1,109,350	1,102,450	1,112,450

CPA Summary

OXFORD 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	120,064	145,452	217,302
Receipts:			
Sales of Service	162,656	175,000	180,000
Penalties	1,739	3,500	3,500
Connect Fees	1,500	2,500	2,500
Interest on Idle Funds			
Miscellaneous	500	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**166,395**	**181,500**	**186,500**
Resources Available:	**286,459**	**326,952**	**403,802**
Expenditures:			
Salaries/Taxes/Emp Insurance/Emp Trainir	64,149	5,400	58,100
Insur/Plant Supp/Water Purchased/Fuel	18,941	29,000	32,000
Commodities/Utility/Phone/Fees & Tests	17,916	30,000	33,000
Transfers	40,000	45,000	45,000
Cash Forward (2022 column)			
Miscellaneous	0	250	250
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**141,006**	**109,650**	**168,350**
Unencumbered Cash Balance Dec 31	145,452	217,302	235,452
2020/2021/2022 Budget Authority Amount	151,950	158,450	168,350

Adopted Budget

Sewer	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	24,305	13,004	9,454
Receipts:			
Sales of Services	56,673	65,000	65,000
Penalties	711	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**57,385**	**66,000**	**66,000**
Resources Available:	**81,690**	**79,004**	**75,454**
Expenditures:			
Salaries/Taxes/Emp Insurance/Emp Trng	41,900	42,150	42,400
Insurance	1,376	1,300	2,500
Commodities	1,213	1,500	3,000
Repair/Maintenance/Fuel	3,100	3,100	4,000
Contractual Services	1,097	1,500	2,500
Transfers	20,000	20,000	20,000
Utilities/Phone			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,686**	**69,550**	**74,400**
Unencumbered Cash Balance Dec 31	13,004	9,454	1,054
2020/2021/2022 Budget Authority Amount	69,100	69,650	74,400

CPA Summary

OXFORD 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	16,254	20,965	20,765
Receipts:			
Sales of Services	137,535	132,000	137,000
Penalites	1,599	1,800	1,800
Interest on Idle Funds			
Miscellaneous	77	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**139,211**	**134,300**	**139,300**
Resources Available:	**155,465**	**155,265**	**160,065**
Expenditures:			
Contractual Services	132,395	130,000	135,000
Fees/Services	2,105	2,500	2,500
Cash Forward (2022 column)			
Miscellaneous	0	2,000	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,500**	**134,500**	**139,500**
Unencumbered Cash Balance Dec 31	20,965	20,765	20,565
2020/2021/2022 Budget Authority Amoun	134,500	136,500	139,500

Adopted Budget

Equipment Reserve	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	115,236	121,644	69,144
Receipts:			
Transfers	49,618	42,000	48,000
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,618**	**42,000**	**48,000**
Resources Available:	**164,854**	**163,644**	**117,144**
Expenditures:			
Equipment Reserves	43,211	94,500	94,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,211**	**94,500**	**94,000**
Unencumbered Cash Balance Dec 31	121,644	69,144	23,144
2020/2021/2022 Budget Authority Amoun	72,500	94,500	94,000

CPA Summary

OXFORD 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,655,043	8,738,239	8,493,475
Receipts:			
Transfers	172,142	256,446	172,000
Donations			
Eceonomic Development Repayment			
West OakAssessments			
Interest on Idle Funds	5,292	3,000	3,000
Miscellaneous	9,281	11,290	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**186,715**	**270,736**	**175,000**
Resources Available:	**8,841,758**	**9,008,975**	**8,668,475**
Expenditures:			
Improvements	103,519	515,500	550,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,519**	**515,500**	**550,500**
Unencumbered Cash Balance Dec 31	8,738,239	8,493,475	8,117,975
2020/2021/2022 Budget Authority Amoun	171,500	515,500	550,500

Adopted Budget

Swimming Pool	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,275	-1,136	-1,271
Receipts:			
Ticket/Pass Sales	6,423	6,500	7,000
Concessions	4,325	5,000	6,000
Swimming Lessons & Pool Parties	44	400	1,500
Transfer	15,000	35,000	42,000
Interest on Idle Funds			
Miscellaneous	1,165	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,957**	**47,900**	**57,500**
Resources Available:	**35,232**	**46,764**	**56,229**
Expenditures:			
Salaries/Taxes/Emp. Training	21,487	19,800	19,900
Insurance	1,859	2,335	2,500
Commodities	3,647	3,500	4,000
Repair/Maintenance/Pool Supplies	6,382	5,000	7,000
Utiltiies/Telephone	2,725	2,400	2,725
Transfer Out to CIF		15,000	20,000
Cash Forward (2022 column)			
Miscellaneous	269		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,369**	**48,035**	**56,125**
Unencumbered Cash Balance Dec 31	-1,136	-1,271	104
2020/2021/2022 Budget Authority Amoun	34,620	52,850	56,125

See Tab A

CPA Summary **See Tab B** **See Tab D**

OXFORD 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Oil Lease**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	11,517	7,176	3,926
Receipts:			
Oil Royalties	2,068	3,750	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,068**	**3,750**	**4,000**
Resources Available:	**13,585**	**10,926**	**7,926**
Expenditures:			
Property Taxes	193	500	500
Water System Improvement	6,216	6,500	7,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,408**	**7,000**	**7,500**
Unencumbered Cash Balance Dec 31	7,176	3,926	426
2020/2021/2022 Budget Authority Amount	10,500	10,500	7,500

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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**		**Certificate of Deposit**		**KDOT/Streets**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	270,927	Cash Balance Jan 1	1,864	Cash Balance Jan 1	167	Cash Balance Jan 1	250,000	Cash Balance Jan 1		522,958
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Crops	93,767	Sales Tax	24,300	Water Protection Fee	951	Interest Earned	5,292			
Pasture Rent	700	Miscellaneous	1,088	Miscellaneous	-267					
Hangar Rent	7,960									
Miscellaneous	0									
Total Receipts	102,427	Total Receipts	25388.53	Total Receipts	683.61	Total Receipts	5292.1	Total Receipts	0	133,791
Resources Available:	373,354	Resources Available:	27,253	Resources Available:	851	Resources Available:	255,292	Resources Available:	0	656,749
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	33,020	Payment to State	24,249	Payment to State	684					
Insurnace	1,838									
Fuel. Utilities	1,815									
Equipment	0									
Fertilizer, Etc.	13,600									
Commodities	21,652									
Total Expenditures	71,925	Total Expenditures	24,249	Total Expenditures	684	Total Expenditures	0	Total Expenditures	0	96,858
Cash Balance Dec 31	301,429	Cash Balance Dec 31	3,003	Cash Balance Dec 31	167	Cash Balance Dec 31	255,292	Cash Balance Dec 31	0	**559,891** **
										559,891 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF OXFORD

will meet on August 3, 2021 at 7:00 p.m. for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Oxford City Building, 115 S. Sumner and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	448,135	43.041	522,385	43.245	536,041	262,374	45.297
Debt Service			43,155				
Library	37,808	6.561	63,400	6.502	56,475	37,665	6.503
Special Highway	29,912		39,957		33,815		
Electric	890,760		1,078,951		1,112,450		
Water	141,006		109,650		168,350		
Sewer	68,686		69,550		74,400		
Refuse	134,500		134,500		139,500		
Equipment Reserve	43,211		94,500		94,000		
Capital Improvement	103,519		515,500		550,500		
Swimming Pool	36,369		48,035		56,125		
Community Oil Lease	6,408		7,000		7,500		
Non-Budgeted Funds	96,858						
Totals	2,037,172	49.602	2,726,583	49.747	2,829,156	300,039	51.800
						*Revenue Neutral Rate***	*48.238*
Less: Transfers	271,783		400,591		347,000		
Net Expenditure	1,765,389		2,325,992		2,482,156		
Total Tax Levied	269,270		279,404		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,428,618		5,616,600		5,792,362		

Outstanding Indebtedness, January 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13*

Tresa L. Tong

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS,
SUMNER COUNTY **SS:**

Tina Walton, City Editor
being first duly sworn, deposes and says: That he is publisher of **THE BELLE PLAINE NEWS**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sumner County, Kansas with a general paid circulation on a yearly basis in Sumner County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been published at least weekly 50 times a year; has been so 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 to the post office of Belle Plaine, Kansas in said County as periodical class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one week only, that publication thereof being made on the date of:

July 15, 2021

Tina M. Walton
Signature

Subscribed and sworn to before me this 17 day of August, 2021.

City of Oxford Notice of Budget Hearing for publication in the July 15, 2021 edition of The Belle Plaine News & The Oxford Register 3 col. x 6.25" = 18.75 col. inches x $8.50/col. inch = $159.38 x 1 week = $159.38 total

Amber L. Jones
Notary Public

Printer's Fee, One Pub.	$ 159.38
Affidavit @ $ 5.00 each	$ 0.00
Tear Sheet@ $ 5.00 each	$ 0.00
TOTAL	$ 159.38

AMBER L. JONES
Notary Public - State of Kansas
My Appt. Expires 06/08/2025

Legal Notice
(Published in The Belle Plaine News / Oxford Register on Thursday, July 15, 2021 1t1aft0ts)

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CITY OF OXFORD

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*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Tresa L. Tong
City Official Title: City Clerk

RECEIVED
AUG 20 2021
CITY OF OXFORD