State of Kansas
City

CERTIFICATE

To the Clerk of Logan County, State of Kansas

We, the undersigned, officers of

Oakley

ertify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budg was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and (3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Vehicle Tax		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	3,350,136	1,076,158	
Debt Service	10-113	8	64,803	36,780	
Library	12-1220	8	194,553	167,894	
Special Highway		9	136,192		
Special Parks & Recreation		9	12,941		
Convention & Tourism		10	159,824		
Water Utility		10	1,081,062		
Sanitation Utility		11	1,156,079		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		12a			
Non-Budgeted Funds-C		12b			
Totals		xxxxxx	6,155,590	1,280,832	
Budget Summary		0			
Neigborhood Revitalization Rebate		14			

Assessed Valuation:	County Clerk's Use Only
Logan County	
Gove County	
Thomas County	
0	
Total Assessed Valuation	0
Assisted by: Bradley Pendergast	Nov 1, 2021 Total Accessed Valuation

Address:
1311 Elizabeth St
Scott City, KS 67871
Email:
cityadmin@scottcityks.org
Attest: _____, 2021

County Clerk

Governing Body

CPA Summary

Resolution No. 2021-04

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 80.397 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 7, 2021 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 80.291 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 7th day of September, 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,021,519	129,849	2,351	2,047	1,446	4
Debt Service	37,681	4,790	87	75	53	0
Library	167,948	21,349	387	336	238	1
TOTAL	1,227,148	155,988	2,825	2,458	1,737	5

County Treas Motor Vehicle Estimate 155,988

County Treas Recreational Vehicle Estimate 2,825

County Treas 16/20M Vehicle Estimate 2,458

County Treas Commercial Vehicle Tax Estimate 1,737

County Treas Watercraft Tax Estimate 5

Motor Vehicle Factor 0.12711

Recreational Vehicle Factor 0.00230

16/20M Vehicle Factor 0.00200

Commercial Vehicle Factor 0.00142

Watercraft Factor 0.00000

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:											
Bond Series 2014	12/19/2014	9/1/2024	2.42	470,000	212,000	3/1 & 9/1	9/1	5,878	49,000	4,653	52,000
Total G.O. Bonds					**212,000**			**5,878**	**49,000**	**4,653**	**52,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Polution Loan	4/15/2020	3/1/2031	2.58	1,563,221	858,166	3/1 & 9/1	9/1	22,623	75,289	20,572	77,244
Total Other					**858,166**			**22,623**	**75,289**	**20,572**	**77,244**
Total Indebtedness					**1,070,166**			**28,501**	**124,289**	**25,225**	**129,244**

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

Budgeted Year: 2022

Library found in: Oakley
Logan County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem Tax	$167,948	$167,894
Delinquent Tax	$21,060	$0
Motor Vehicle Tax	$304	$21,349
Recreational Vehicle Tax	$294	$387
16/20M Vehicle Tax	$0	$336
LAVTR	$0	$0
TOTAL TAXES	$189,606	$189,966
Difference in Total Taxes:	$360	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,266,192	$15,263,370
Did Assessed Valuation Decrease?	Yes	
Levy Rate	11	11.000
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.

Oakley

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2020	Current Year Estimate Estimate for 2021	Proposed Budget Year Year for 2022
Resources Available:	2,980,409	3,186,055	2,273,978
Expenditures:			
General Government	1253556	1346623	1602300
Police Department	761153	840941	1090300
Street Department	188028	188221	220363
Fire Department	25903	30050	46018
Parks & Cemetery	224312	243724	324195
Airport Operations	61319	55998	54960
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2514271	2705557	3338136
Cash Forward (2022 column)			
Miscellaneous			12,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,514,271**	**2,705,557**	**3,350,136**
Unencumbered Cash Balance Dec 31	466,138	480,498	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	2,830,585	2,913,445	3,350,136
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,350,136
		Tax Required	1,076,158
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	1,076,158

CPA Summary

State of Kansas
City

Oakley 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	14,363	7,997	9,703
Receipts:			
Ad Valorem Tax	29,267	37,681	xxxxxxxxxxxxxxxx
Delinquent Tax	212	1,264	
Motor Vehicle Tax	5,581	3,822	4,790
Recreational Vehicle Tax	106	55	87
16/20M Vehicle Tax	43	53	75
Commercial Vehicle Tax	893	44	53
Watercraft Tax	0	0	0
Special Assessments	11,809	13,665	13,665
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-365		-350
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**47,546**	**56,584**	**18,320**
Resources Available:	**61,909**	**64,581**	**28,023**
Expenditures:			
Debt Service 2014 GO Bond	47,000	49,000	52,000
Debt Interest 2014 GO Bond	6,912	5,878	4,653
Cash Basis Reserve (2022 column)			8,150
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**53,912**	**54,878**	**64,803**
Unencumbered Cash Balance Dec 31	7,997	9,703	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	62,062	63,028	64,803
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,803
		Tax Required	36,780
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	36,780

Oakley 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	41,777	66,361	83,892
Receipts:			
State of Kansas Gas Tax	53,010	52,590	52,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**53,010**	**52,590**	**52,300**
Resources Available:	**94,787**	**118,951**	**136,192**
Expenditures:			
Contractual Services	15,892	16,059	18,500
Commodities	12,534	13,000	17,000
Streets and Alleys	0	6,000	33,000
Capital Outlay	0	0	67,692
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,426**	**35,059**	**136,192**
Unencumbered Cash Balance Dec 31	66,361	83,892	0
2020/2021/2022 Budget Authority Amount	85,000	68,500	136,192

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,900	17,567	6,067
Receipts:			
Liquor Tax	6,671	7,500	6,874
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,671**	**7,500**	**6,874**
Resources Available:	**52,571**	**25,067**	**12,941**
Expenditures:			
Capital Outlay	34,476	19,000	12,941
Cash Forward (2022 column)			
Miscellaneous	528		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**35,004**	**19,000**	**12,941**
Unencumbered Cash Balance Dec 31	17,567	6,067	0
2020/2021/2022 Budget Authority Amount	40,000	50,000	12,941

CPA Summary

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	290,477	414,999	471,562
Receipts:			
Utility Sales	525,915	540,000	575,000
Penalties	10,490	7,000	7,500
Service Connections	3,710	5,000	5,000
Water Taps	515	1,000	500
Sales Tax	179	0	
Reimbursed Expense	19,238	12,000	12,000
State Water Protection Fee	4,938	4,500	4,500
Transfer In		0	0
Sales	1,581	0	0
Leases	5,456	0	0
Meter Replacement	22,962	0	0
Miscellaneous	28	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**595,012**	**574,500**	**609,500**
Resources Available:	**885,489**	**989,499**	**1,081,062**
Expenditures:			
Water Production			
Contractual Services	55,744	17,000	34,240
Commodities	702	1,000	2,000
Capital Outlay	0	2,000	10,000
Water Transmission & Distribution			
Contractual Services	5,000	6,675	7,100
Commodities	21,217	20,100	69,500
Capital Outlay	0	2,000	380,000
Water Commercial & General			
Personal Services	2,206	4,500	8,000
Contractual Services	71,739	70,000	72,000
Commodities	26,121	23,300	29,587
Capital Outlay	667	5,000	10,000
Non-Operating Services			
Commodities	1,968	2,500	16,500
Transfer Out Water Reserve Fund	90,000	90,000	90,000
Transfer Out Equipment Reserve Fund	0	22,762	30,000
Transfer Out General Fund	189,460	250,000	315,000
State Water Protection Fee	5,666	1,100	5,500
Cash Forward (2022 column)			
Miscellaneous			1,635
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**470,490**	**517,937**	**1,081,062**
Unencumbered Cash Balance Dec 31	414,999	471,562	0
2020/2021/2022 Budget Authority Amount	521,887	517,937	1,081,062

CPA Summary

Oakley

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:		
Water Reserve		**Sanitation Reserve**		**Equipment Reserve**		**Capital Improvement**		**CIP-Streets**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	213,849	Cash Balance Jan 1	425,368	Cash Balance Jan 1	149,061	Cash Balance Jan 1	1,008,431	Cash Balance Jan 1	255,635	2,052,344
Receipts		Receipts		Receipts		Receipts		Receipts		
Transfer In	90,000	Transfer In	150,000	Transfers In	100,000	Transfer In	30,000	Transfer In	235,135	
Total Receipts	90,000	Total Receipts	150,000	Total Receipts	100,000	Total Receipts	30,000	Total Receipts	235,135	605,135
Resources Available	303,849	Resources Available	575,368	Resources Available	249,061	Resources Available	1,038,431	Resources Available	490,770	2,657,479
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Commodities	1,510	Capital Outlay	50,570	Capital Outlay	52,762	Capital Outlay	193,362	Capital Outlay	301,526	
Total Expenditures	1,510	Total Expenditures	50,570	Total Expenditures	52,762	Total Expenditures	193,362	Total Expenditures	301,526	599,730
Cash Balance Dec 31	302,339	Cash Balance Dec 31	524,798	Cash Balance Dec 31	196,299	Cash Balance Dec 31	845,069	Cash Balance Dec 31	189,244	**2,057,749**
										2,057,749

**Note: These two block figures should agree.

CPA Summary

Oakley

NON-BUDGETED FUNDS (C)

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

2022

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetary Trust Fund		**pecial Law Enforcement**		**rosecutor's Char. Trust F**		**CIP-Library**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,500	Cash Balance Jan 1	3,567	Cash Balance Jan 1	1,550	Cash Balance Jan 1	118,315	Cash Balance Jan 1		129,932
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Fund Transfers	950	Transfer In	3,121			
						Earnings on Investment	4,563			
Total Receipts	0	Total Receipts	0	Total Receipts	950	Total Receipts	7,684	Total Receipts	0	8,634
Resources Available:	6,500	Resources Available:	3,567	Resources Available:	2,500	Resources Available:	125,999	Resources Available:	0	138,566
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Scholorships	1,020					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,020	Total Expenditures	0	Total Expenditures	0	1,020
Cash Balance Dec 31	6,500	Cash Balance Dec 31	3,567	Cash Balance Dec 31	1,480	Cash Balance Dec 31	125,999	Cash Balance Dec 31	0	**137,546**
										137,546

**Note: These two block figures should agree.

CPA Summary

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	1,065,918	69.835	10,240
Debt Service	36,430	2.387	350
Library	166,296	10.895	1,598
TOTAL	1,268,644	83.117	12,188

2021 July 1 Valuation: 15,263,370

Valuation Factor: 15,263.370

Neighborhood Revitalization Subj to Rebate: 146,636

Neighborhood Revitalization factor: 146.636

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for comple the Neighborhood Revitalization Rebate table.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2022

The governing body of

Oakley

will meet on September 7, 2021 at 7:05 PM at 415 W 2nd St. Oakley, KS 67748 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 City Office and will be available at this hearing.

SUPPORTING COUNTIES

Logan County (home county) Gove County, Thomas County

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget
Estimated Tax Rate is subject to change depending 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	Estimate Tax Rate *
General	2,514,271	66.415	2,705,557	66.914	3,350,136	1,076,158	70.506
Debt Service	53,912	1.968	54,878	2.468	64,803	36,780	2.410
Library	186,670	10.842	187,461	11.000	194,553	167,894	11.000
Special Highway	28,426		35,059		136,192		
Special Parks & Recreation	35,004		19,000		12,941		
Convention & Tourism	122,916		74,925		159,824		
Water Utility	470,490		517,937		1,081,062		
Sanitation Utility	833,012		832,318		1,156,079		
Non-Budgeted Funds-A	599,730						
Non-Budgeted Funds-B	129,505						
Non-Budgeted Funds-C	1,020						
Totals	4,974,956	79.225	4,427,135	80.382	6,155,590	1,280,832	83.916
*Revenue Neutral Rate***							*80.397*
Less: Transfers	1,047,057		1,241,362		1,321,000		
Net Expenditure	3,927,899		3,185,773		4,834,590		
Total Tax Levied	1,215,745		1,227,148		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,345,441		15,266,192		15,263,370		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	304,000		212,000		212,000		
Revenue Bonds	0		0		0		
Other	1,040,478		968,952		858,166		
Lease Purchase Principal	104,724		155,110		316,378		
Total	1,449,202		1,336,062		1,386,544		

*Tax rates are expressed in mills

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

Leann Hughes
City Official Title: City Clerk

(First published in The Oakley Graphic on August 25, 2021.)