2024

CERTIFICATE

To the Clerk of SUMNER, State of Kansas

We, the undersigned, officers of

CITY 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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	618,390	308,864	44.374
Debt Service	10-113	8			
Library	12-1220	8	93,760	43,294	6.500
		9			
		9			
Special Highway		9	42,000		
Electric		9	1,230,550		
Water		10	192,000		
Sewer		10	77,350		
Refuse		11	141,500		
Equipment Reserve		11	89,000		
Capital Improvement		12			
Swimming Pool		12	57,200		
Community Oil Lease		13	9,700		
Bond & Interest		14			
Non-Budgeted Funds-A		15			
Totals		xxxxx	2,551,450	352,158	52.874
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
6,660,328
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 47.346

Assisted by:

Address:

Email:

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

Input Sheet for City1 Budget Workbook

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

Enter year being budgeted (YYYY): 2024

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 2023 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2023 *Expenditures*	2022 Ad Valorem Tax
General	12-101a	554,575	275,028
Debt Service	10-113	0	0
Library	12-1220	85,650	40,287
Fund name for all other funds with a tax levy:			
Total Tax Levy Funds for 2023 Budgeted Year			315,315

Other (non-tax levy) fund names:

Special Highway	40,250
Electric	1,151,371
Water	183,050
Sewer	75,350
Refuse	145,000
Equipment Reserve	103,000
Capital improvement	531,500
Swimming Pool	58,925

Single Non Tax Levy:

1	Community Oil Lease	10,500
2	Bond & Interest	28,675
3		
4		
Total Expenditures for 2023 Budgeted Year		2,967,846

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 2023 Budget, Budget Summary Page		2021 Tax Rate (2022 Column)
General		45.293
Debt Service		
Library		6.502
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		51.795

Total Tax Levied (2022 budget column)		300,039
Assessed Valuation (2022 budget column)		5,792,854

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

CITY OF OXFORD 2024

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

From the County Clerk's 2024 Budget Information:	
Total Assessed Valuation for 2023	6,659,840
Gross earnings (intangible) tax estimate for 2024	0
Neighborhood Revitalization	143,614

Revenue Neutral Rate 47.346

Actual Tax Rates for the 2023 Budget:

Fund	Rate
General	44.377
Debt Service	
Library	6.501
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	50.878

Final Assessed Valuation from the November 1, 2022 Abstract	6,197,488

From the County Treasurer's Budget Information - 2024 Budget Year Estimates:	
Motor Vehicle Tax Estimate	49,153
Recreational Vehicle Tax Estimate	1,200
16\20 M Vehicle Tax	1,038
Commercial Vehicle Tax Estimate	1,033
Watercraft Tax Estimate	335
LAVTR	0
City and County Revenue Sharing	0

Computation of Delinquency

Actual Delinquency for 2021 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**	2.4%

**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):	
2024 State Distribution for Kansas Gas Tax	27,030
2024 County Transfers for Gas***	
Adjusted 2023 State Distribution for Kansas Gas Tax	27,230
Adjusted 2023 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 2022 Budget Certificate Page	
Funds	2022 Expenditure Amounts Budget Authority
General	536,041
Debt Service	
Library	56,475
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	40,250
Electric	1,376,950
Water	185,000
Sewer	75,350
Refuse	145,000
Equipment Reserve	119,000
Capital Improvement	531,500
Swimming Pool	58,925
Community Oil Lease	10,500
Bond & Interest	28,675
0	
0	

Note: If the 2022 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 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	275,028	42,873	1,047	905	901	292
Debt Service						
Library	40,287	6,280	153	133	132	43
TOTAL	315,315	49,153	1,200	1,038	1,033	335

County Treas Motor Vehicle Estimate 49,153
County Treas Recreational Vehicle Estimate 1,200
County Treas 16/20M Vehicle Estimate 1,038
County Treas Commercial Vehicle Tax Estimate 1,033
County Treas Watercraft Tax Estimate 335

Motor Vehicle Factor 0.15589
Recreational Vehicle Factor 0.00381
16/20M Vehicle Factor 0.00329
Commercial Vehicle Factor 0.00328
Watercraft Factor 0.00106

CITY OF OXFORD 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
ELECTRIC	GENERAL	75,000	35,000	75,000	12-8, 825d
ELECTRIC	EQUIPMENT RESERVI	37,000	47,000	50,000	12-1, 117
ELECTRIC	CAP. IMPROVEMENT	103,000	135,000	120,000	12-1, 118
ELECTRIC	SWIMMING POOL	35,000	35,000	35,000	Res. #264
WATER	CAP. IMPROVEMENT	35,000	42,000	42,000	12-1, 118
WATER	EQUIPMENT RESERVI	10,000	10,000	10,000	12-1, 117
SEWER	CAP. IMPROVEMENT	20,000	20,000	20,000	12-1, 118
STREETS	EQUIPMENT RESERVI	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	5,000	5,000	5,000	12-1, 118
BOND & INTEREST	GENERAL	0	28,675	0	10-117a
GENERAL	CAP. IMPROVEMENT	0	10,000	10,000	12-1, 118
SWIMMING POOL	CAP. IMPROVEMENT	20,000	20,000	20,000	12-1, 118
	Totals	347,000	394,675	394,000	
	Adjustments*				
	Adjusted Totals	347,000	394,675	394,000	

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

CITY OF OXFORD

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

CITY OF OXFORD

2024

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, 2023	Payments Due 2023	Payments Due 2024
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: 2024

Library found in: CITY OF 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 2023	Proposed Year 2024
Ad Valorem Tax	$40,287	$44,251
Delinquent Tax	$1,500	$1,000
Motor Vehicle Tax	$6,692	$6,280
Recreational Vehicle Tax	$140	$153
16/20M Vehicle Tax	$84	$133
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$48,703	$51,817
Difference in Total Taxes:	$3,114	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,197,488	$6,659,840
Did Assessed Valuation Decrease?	No	
Levy Rate	6.501	6.644
Difference in Levy Rate:	0.143	
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 OXFORD 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	42,097	64,060	55,573
Receipts:			
Ad Valorem Tax	250,636	275,028	xxxxxxxxxxxxxxxx
Delinquent Tax	4,247	7,000	9,000
Motor Vehicle Tax	41,826	39,814	42,873
Recreational Vehicle Tax	1,097	972	1,047
16/20M Vehicle Tax	758	841	905
Commercial Vehicle Tax	868	836	901
Watercraft Tax	0	272	292
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	30,121	29,000	31,000
Local Sales Tax	59,398	57,000	57,000
Franchise Tax	22,291	17,500	19,500
Licenses	2,200	1,885	2,300
Camping Fees	22,632	22,000	22,000
Municipal Court	9,688	7,015	10,300
D.A.R.E.	600	600	600
Operating Transfer	50,000	35,000	50,000
Transfer in from Bond & Interest	0	28,675	0
Rental Building	3,000	1,500	0
VIN Inspections - Police Department	540	500	600
Contributions/Donations	1,800	1,800	1,800
In Lieu of Taxes (IRB)			
Interest on Idle Funds	9,717	1,500	2,000
Neighborhood Revitalization Rebate	0	0	-6,660
Miscellaneous	10,499	9,000	9,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**521,918**	537,738	**254,458**
Resources Available:	**564,015**	601,798	**310,031**

CITY OF OXFORD

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	564,015	601,798	310,031
Expenditures:			
CITY OFFICE	145,613	136,000	134,520
POLICE DEPARTMENT	309,173	350,550	422,170
MUNICIPAL COURT	1,584	1,175	1,200
PARK DEPARTMENT	20,823	25,100	28,200
AID & GENERAL EXPENSE	19,285	26,800	26,800
CIVIL DEFENSE	228	500	400
TRANSFER OUT	0	0	0
FIRST RESPONDERS	3,249	6,100	5,100
Sub-Total detail page	499,955	546,225	618,390
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**499,955**	**546,225**	**618,390**
Unencumbered Cash Balance Dec 31	64,060	55,573	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	536,041	554,575	618,390
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	618,390
		Tax Required	308,359
	Delinquent Comp Rate:	2.4%	7,324
		Amount of 2023 Ad Valorem Tax	315,683

CPA Summary

CITY OF OXFORD 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
CITY OFFICE			
Wages & Benefits	101,860	83,000	82,500
Commodities	25,717	31,500	31,500
Insurance	16,060	20,000	19,000
Miscellaneous	1,976	1,500	1,520
Total	**145,613**	**136,000**	**134,520**
POLICE DEPARTMENT			
Wages & Benefits	247,198	290,800	366,170
Commodities	31,503	29,250	25,000
Insurance	15,775	17,000	18,000
Auto Expenses	14,697	13,500	13,000
Total	**309,173**	**350,550**	**422,170**
MUNICIPAL COURT			
Commodities	1,284	1,075	1,100
Miscellaneous	300	100	100
Total	**1,584**	**1,175**	**1,200**
PARK DEPARTMENT			
Wages & Benefits	8,484	9,600	12,000
Commodities	9,659	11,000	11,000
Insurance	1,752	2,000	2,200
Repairs	928	2,500	3,000
Total	**20,823**	**25,100**	**28,200**
AID & GENERAL EXPENSE			
Audit/Legal Fees/Budget Expenses	12,485	14,500	14,500
Donations/Aid	6,800	7,300	7,300
Property Tax/Neigh Revit Rebate	0	5,000	5,000
Condemnations/Advertising/Etc			
Total	**19,285**	**26,800**	**26,800**
CIVIL DEFENSE			
Commodities	228	500	400
Total	**228**	**500**	**400**
TRANSFER OUT			
ER Civil Defense Sirens			
CIF General			
CIF Economic Development			
Total	**0**	**0**	**0**
FIRST RESPONDERS			
Wages & Benefits	0	1,100	1,100
Insurance	1,788	2,000	2,000
Repairs/Miscellaneous	0	2,000	1,000
Commodities	1,461	1,000	1,000
Total	**3,249**	**6,100**	**5,100**
Page Total	**499,955**	**546,225**	**618,390**

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

CITY OF OXFORD

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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.4%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	42,432	46,982	43,729
Receipts:			
Ad Valorem Tax	35,981	40,287	xxxxxxxxxxxxxxx
Delinquent Tax	676	1,500	1,000
Motor Vehicle Tax	6,292	6,692	6,280
Recreational Vehicle Tax	165	140	153
16/20M Vehicle Tax	115	84	133
Commercial Vehicle Tax	131	111	132
Watercraft Tax	0	33	43
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-934
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	43,360	48,847	6,807
Resources Available:	85,792	95,829	50,536
Expenditures:			
Wages & Benefits	27,244	36,500	56,000
Insurance	1,061	1,100	6,590
Commodities	6,274	9,500	20,870
Transfer to Capital Improvement	4,231	5,000	10,300
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	38,810	52,100	93,760
Unencumbered Cash Balance Dec 31	46,982	43,729	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	56,475	85,650	93,760
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,760
		Tax Required	43,224
	Delinquent Comp Rate:	2.4%	1,027
		Amount of 2023 Ad Valorem Tax	44,251

CPA Summary

CITY OF OXFORD 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,735	26,609	20,639
Receipts:			
State of Kansas Gas Tax	27,547	27,230	27,030
County Transfers Gas	0	0	0
Sumner Street	6,000	6,000	6,000
Interest on Idle Funds			
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,547**	**34,230**	**34,030**
Resources Available:	**65,282**	**60,839**	**54,669**
Expenditures:			
Wages & Benefits	22,088	21,700	23,500
Commodities/Insurance	5,229	8,000	8,000
Repair & Maintenance/Fuel	4,356	3,500	3,500
Transfers Out	7,000	7,000	7,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,673**	**40,200**	**42,000**
Unencumbered Cash Balance Dec 31	26,609	20,639	12,669
2022/2023/2024 Budget Authority Amount	40,250	40,250	42,000

Adopted Budget

Electric	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	335,710	444,431	503,081
Receipts:			
Connect Fees	2,918	3,500	4,200
Sales of Service	1,327,682	1,065,000	1,145,000
Penalties	15,345	10,300	12,300
Pole Rental/Capacity Payments	39,328	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,385,273**	**1,123,800**	**1,206,500**
Resources Available:	**1,720,983**	**1,568,231**	**1,709,581**
Expenditures:			
Wages & Benefits	116,655	110,000	120,300
Insurance	26,042	27,000	40,000
Commodities	26,465	28,650	28,450
Repairs/Maintenance/Fuel	21,300	47,000	44,300
Meters & Materials	11,167	17,500	17,500
Electric Purchased	856,623	700,000	700,000
Transfers Out	218,300	135,000	280,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,276,552**	**1,065,150**	**1,230,550**
Unencumbered Cash Balance Dec 31	444,431	503,081	479,031
2022/2023/2024 Budget Authority Amount	1,376,950	1,151,371	1,230,550

CPA Summary

CITY OF OXFORD

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	142,888	151,631	150,831
Receipts:			
Sales of Service	174,771	177,000	180,000
Penalties	2,715	2,000	2,800
Connect Fees	2,917	3,000	3,500
Interest on Idle Funds			
Miscellaneous	0	250	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**180,403**	**182,250**	**186,600**
Resources Available:	**323,291**	**333,881**	**337,431**
Expenditures:			
Wages & Benefits	75,371	64,950	73,000
Repair & Maintenance	2,439	5,000	6,000
Commodities/Insurance	42,850	61,100	61,000
Transfers	51,000	52,000	52,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**171,660**	**183,050**	**192,000**
Unencumbered Cash Balance Dec 31	151,631	150,831	145,431
2022/2023/2024 Budget Authority Amount	185,000	183,050	192,000

Adopted Budget

Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,770	25,906	17,306
Receipts:			
Sales of Service	70,343	62,000	65,000
Penalties	769	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,112**	**64,000**	**67,000**
Resources Available:	**93,882**	**89,906**	**84,306**
Expenditures:			
Wages & Benefits	40,155	41,550	46,050
Repair & Maintenance	1,029	2,800	2,800
Commodities/Insurance	6,792	8,250	8,500
Transfers	20,000	20,000	20,000
Contractual Services			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,976**	**72,600**	**77,350**
Unencumbered Cash Balance Dec 31	25,906	17,306	6,956
2022/2023/2024 Budget Authority Amount	75,350	75,350	77,350

CPA Summary

CITY OF OXFORD 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,179	27,751	38,751
Receipts:			
Sales of Service	140,061	150,000	150,000
Penalties	1,945	2,000	2,100
Interest on Idle Funds			
Miscellaneous	34	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**142,040**	**152,500**	**152,600**
Resources Available:	**164,219**	**180,251**	**191,351**
Expenditures:			
Contractual Services	135,043	140,000	140,000
Burnsite Attendant Fees	1,425	1,500	1,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**136,468**	**141,500**	**141,500**
Unencumbered Cash Balance Dec 31	27,751	38,751	49,851
2022/2023/2024 Budget Authority Amoun	145,000	145,000	141,500

Adopted Budget

Equipment Reserve	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	116,417	76,417	36,917
Receipts:			
Transfers	48,000	63,000	61,000
Interest on Idle Funds			
Miscellaneous		500	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,000**	**63,500**	**61,000**
Resources Available:	**164,417**	**139,917**	**97,917**
Expenditures:			
Equipment Reserves	88,000	103,000	89,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,000**	**103,000**	**89,000**
Unencumbered Cash Balance Dec 31	76,417	36,917	8,917
2022/2023/2024 Budget Authority Amoun	119,000	103,000	89,000

CPA Summary

CITY OF OXFORD 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,161,898	1,336,129	1,012,629
Receipts:			
Transfers	174,231	208,000	208,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**174,231**	**208,000**	**208,000**
Resources Available:	**1,336,129**	**1,544,129**	**1,220,629**
Expenditures:			
Improvements		531,500	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**531,500**	**0**
Unencumbered Cash Balance Dec 31	1,336,129	1,012,629	1,220,629
2022/2023/2024 Budget Authority Amoun	531,500	531,500	0

Adopted Budget

Swimming Pool	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	362	765	15
Receipts:			
Ticket/Pass Sales	5,201	9,000	10,000
Concessions	4,048	6,000	6,000
Pool Parties/Swimming Lessons	6,640	2,100	2,400
Transfers	20,000	20,000	20,000
Interest on Idle Funds			
Miscellaneous	0	1,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,889**	**38,100**	**40,400**
Resources Available:	**36,251**	**38,865**	**40,415**
Expenditures:			
Wages & Benefits	20,787	22,750	22,000
Insurance	2,889	3,000	3,000
Commodities	6,114	6,500	7,500
Repair & Maintenance/Supplies	5,696	6,600	7,000
Transfers	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,486**	**38,850**	**39,500**
Unencumbered Cash Balance Dec 31	765	15	915
2022/2023/2024 Budget Authority Amoun	58,925	58,925	39,500

CPA Summary

CITY OF OXFORD 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Oil Lease**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,904	3,313	813
Receipts:			
Oil Royalties	4,087	8,000	8,900
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,087**	**8,000**	**8,900**
Resources Available:	**12,991**	**11,313**	**9,713**
Expenditures:			
Taxes	574	500	500
Water System Improvements	9,104	10,000	9,200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,678**	**10,500**	**9,700**
Unencumbered Cash Balance Dec 31	3,313	813	13
2022/2023/2024 Budget Authority Amount	10,500	10,500	9,700

CPA Summary

CITY OF OXFORD 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,675	38,175	19,500
Receipts:			
Special Assessments	9,500	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,500**	**10,000**	**10,000**
Resources Available:	**38,175**	**48,175**	**29,500**
Expenditures:			
Transfer Out to General	0	28,675	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**28,675**	**0**
Unencumbered Cash Balance Dec 31	38,175	19,500	29,500
2022/2023/2024 Budget Authority Amount	28,675	28,675	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	319,896	Cash Balance Jan 1	2,586	Cash Balance Jan 1	366	Cash Balance Jan 1	83,467	Cash Balance Jan 1	256,814	663,129
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Crops	51,685	Sales Tax	34,620	Water Protection Fee	1,050	ARPA Award	76,278	Interest Earned	0	
Pasture Rent	700									
Hangar Rent	8,757									
Miscellaneous	0									
Total Receipts	61,142	Total Receipts	34620	Total Receipts	1050	Total Receipts	76278	Total Receipts	0	173,090
Resources Available:	381,038	Resources Available:	37,206	Resources Available:	1,416	Resources Available:	159,745	Resources Available:	256,814	836,219
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	33,960	Payment to State	33,800	Payment to State	804	ARPA Expense				
Insurance	3,114					Gifts & Grants Exp				
Fuel, Utilities	2,267									
Commodoties	2,295									
Fertilizer/Sprays	17,325									
Total Expenditures	58,961	Total Expenditures	33,800	Total Expenditures	804	Total Expenditures	0	Total Expenditures	0	93,565
Cash Balance Dec 31	322,077	Cash Balance Dec 31	3,406	Cash Balance Dec 31	612	Cash Balance Dec 31	159,745	Cash Balance Dec 31	256,814	742,654 **
										742,654 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF OXFORD

will meet on August 29, 2023 at 6:30 P.M. at City Hall, 115 S. Sumner St., Oxford, KS 67119 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 City Hall, 115 S. Sumner St., Oxford, KS 67119 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. 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	499,955	45.293	546,225	44.377	618,390	308,864	46.377
Debt Service							
Library	38,810	6.502	52,100	6.501	93,760	43,294	6.501
Special Highway	38,673		40,200		42,000		
Electric	1,276,552		1,065,150		1,230,550		
Water	171,660		183,050		192,000		
Sewer	67,976		72,600		77,350		
Refuse	136,468		141,500		141,500		
Equipment Reserve	88,000		103,000		89,000		
Capital Improvement			531,500				
Swimming Pool	35,486		38,850		39,500		
Community Oil Lease	9,678		10,500		9,700		
Bond & Interest			28,675				
Non-Budgeted Funds-A	93,565						
Totals	2,456,823	51.795	2,813,350	50.878	2,533,750	352,158	52.878
						*Revenue Neutral Rate***	*47.346*
Less: Transfers	347,000		394,675		394,000		
Net Expenditure	2,109,823		2,418,675		2,139,750		
Total Tax Levied	300,039		315,315		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,792,854		6,197,488		6,659,840		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Shannon Brister
Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

CITY OF OXFORD

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

SUMNER

Revenue Neutral Rate*	47.346	Proposed Tax Rate	54.045

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

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 29, 2023**.

Resolution No. 434

Governing Body Member	Yes	No	No Vote
Councilmember Daniel Spoon	x		
Councilmember Rick Bain	x		
Councilmember Brian Mayfield			**Absent**
Councilmember Tony Navrat, Jr.			**Absent**
Councilmember Doug Elliott	x		
TOTAL	**3**	**0**	**2**

Certified:

Shannon Brister

Shannon Brister, City Clerk

(620) 455-2223
115 South Sumner
P.O. Box 337
Oxford, KS 67119-0337
FAX (620) 455-2917
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 2024 Budget held on **August 29, 2023.**

2024 BUDGET

Governing Body Member	Yes	No	No Vote
Councilmember Daniel Spoon	x		
Councilmember Rick Bain	x		
Councilmember Brian Mayfield			**Absent**
Councilmember Tony Navrat, Jr.			**Absent**
Councilmember Doug Elliott	x		
TOTAL	**3**	**0**	**2**

Certified:

Shannon Brister, City Clerk

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City of Oxford Kansas
Est. 1871

RESOLUTION NO. 434

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 47.346 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 29, 2023 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 47.346 mills to 52.878 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 29th day of August, 2023.

SIGNED by the Mayor this 29th day of August, 2023.

CITY OF OXFORD, KANSAS

(SEAL)

David Olmsted, Mayor

ATTEST:

Shannon Briser, City Clerk

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115 South Sumner
P.O. Box 337
Oxford, KS 67119-0337
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T Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
19 Aug 2023

Notice ID: pJxDNfugx36kd5l5EJuz
Notice Name: City of Oxford - Budget 8-19

PUBLICATION FEE: $231.28

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

19th day of August, A.D. 2023

Kathryn M Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/6/2025

(First published in the Cowley CounterTraveler Saturday, 08 19, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
CITY OF OXFORD
will meet on August 29, 2023 at 6:30 P.M. at City Hall, 115 S. Summer St., Oxford, KS 67119 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 City Hall, 115 S. Summer St., Oxford, KS 67119 and will be available at this hearing.

BUDGET SUMMARY

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Debt Service							
Library	38,810	6.302	52,100	6.301	93,760	43,204	6.501
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Electric	1,276,552		1,068,150		1,230,530		
Water	171,660		185,050		192,800		
Sewer	67,976		72,600		77,350		
Refuse	136,468		141,500		161,500		
Equipment Reserve	88,000		103,000		89,000		
Capital Improvement			531,600				
Swimming Pool	35,486		37,925		37,200		
Community Oil Lease	9,678		10,500		9,700		
Bond & Interest			28,675				
Non-Budgeted Funds-A							
Totals	2,363,258	51.795	2,833,475	50.878	2,551,450	352,158	52.878
Less Transfers	347,000		394,675		394,000	Revenue Neutral Rate**	47.346
Net Expenditure	2,016,258		2,438,800		2,157,450		
Total Tax Levied	300,089		315,313		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	5,792,854		6,197,488		6,699,840		
Outstanding Indebtedness, January 1,	2021		2022		2023		
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*

Shannon Wristor
Official Title: City Clerk

City of Oxford Kansas
Est. 1871

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 52.878. The proposed ad valorem tax is $352,114. The date of our hearing is Tuesday, August 29, 2023, at 6:30 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 25, 2023.**

WITNESS my hand and official seal on July 20, 2023.

(SEAL)

Shannon Buster
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.

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