Budget Paperwork Submitted to The State

CERTIFICATE

To the Clerk of Logan County, State of Kansas

We, the undersigned, officers of

City of Oakley

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	6	4,225,000	1,556,103	
Debt Service - 2024 GO Bond	10-113	8	94,207		
Library	12-1220	8	242,452	219,373	
Special Highway		9	115,000		
Special Parks		9	80,000		
Convention and Tourism		10	213,200		
911 Fund		10	473,000		
Water Utility		11	1,261,000		
Sanitation Utility		12	1,176,402		
2024 GO Bond		13			
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Non-Budgeted Funds-C		16			
Non-Budgeted Funds-D		17			
Totals		xxxxxxxx	7,880,261	1,775,476	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice				Logan County	
Neigborhood Revitalization Rebate		19		Gove County	
				Thomas County	
				0	
				Nov 1, 2025 Total Assessed Valuation	

Revenue Neutral Rate	83.626
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,462,050	161,492	2,558	2,453	12,930	1,573
Debt Service - 2024 GC						
Library	205,692	22,720	360	345	1,819	221
TOTAL	1,667,742	184,212	2,918	2,798	14,749	1,794

County Treas Motor Vehicle Estimate	184,212
County Treas Recreational Vehicle Estimate	2,918
County Treas 16/20M Vehicle Estimate	2,798
County Treas Commercial Vehicle Tax Estimate	14,749
County Treas Watercraft Tax Estimate	1,794

Motor Vehicle Factor	0.11046
Recreational Vehicle Factor	0.00175
16/20M Vehicle Factor	0.00168
Commercial Vehicle Factor	0.00884
Watercraft Factor	0.00108

City of Oakley 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund - General	Equipment Reserve Fund	15,000	20,000	75,000	K.S.A.12.1.117
General Fund - General	Capital Improvement Fund	15,000	250,000	100,000	K.S.A.12.1.118
General Fund - General	Cap. Improvement-Street	278,784	290,000	290,000	K.S.A.12.1.117
Water Utility Fund	General Fund	336,000	400,000	400,000	K,S.A. 12-825d
Water Utility Fund	Water Reserve Fund	94,000	150,000	150,000	K,S.A. 12-825d
Water Utility Fund	Equipment Reserve Fund	70,000	75,000	75,000	K,S.A. 12-825d
Sanitation Utility Fund	Genral Fund	150,000	300,000	300,000	K,S.A. 12-825d
Sanitation Utility Fund	Sanitation Reserve Fund	75,000	75,000	75,000	K,S.A. 12-825d
Sanitation Utility Fund	Equipment Reserve Fund	40,000	50,000	50,000	K,S.A. 12-825d
	Totals	1,073,784	1,610,000	1,515,000	
	Adjustments*				
	Adjusted Totals	1,073,784	1,610,000	1,515,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Oakley 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2024 - S. Freeman	10/9/2024	12/31/2032	3.25	570,000	570,000	4/1		9,385		8,766	
						10/1	10/1	9,822	65,000	8,766	65,000
Total G.O. Bonds					**570,000**			**19,207**	**65,000**	**17,532**	**65,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution Loan	4/11/2011	3/1/2031	2.58	1,563,221	582,481	3/1		7,514	41,442	6,438	42,518
Kansas Water Pollution Loan						9/1	9/1	6,979	41,976	5,889	43,066
Kansas Water Pollution Loan	10/17/2022	3/1/2043	1.31	512,063	478,332	3/1		3,133	11,467	2,982	11,617
Kansas Water Pollution Loan						9/1	9/1	3,058	11,542	2,906	11,693
Total Other					**1,060,813**			**20,684**	**106,427**	**18,216**	**108,894**
Total Indebtedness					**1,630,813**			**39,891**	**171,427**	**35,748**	**173,894**

City of Oakley 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
2007 Caterpillar Compactor	11/16/2021	60	3.32	217,000	46,280	47,817	0
				Totals	**46,280**	**47,817**	**0**

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

Library found in: City of Oakley
Logan County

As provided in KSA 79-2935 *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 2025	Proposed Year 2026
Ad Valorem Tax	$205,692	$219,373
Delinquent Tax	$21,020	$0
Motor Vehicle Tax	$300	$22,720
Recreational Vehicle Tax	$200	$360
16/20M Vehicle Tax	$0	$345
TOTAL TAXES	$227,212	$242,798
Difference in Total Taxes:	$15,586	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	$18,697,182	$19,942,572
Did Assessed Valuation Decrease?	No	
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

City of Oakley 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	608,344	690,196	641,587
Receipts:			
Ad Valorem Tax	1,286,029	1,462,050	xxxxxxxxxxxxxxxx
Delinquent Tax	22,857	35,000	
Motor Vehicle Tax	142,035	135,300	161,432
Recreational Vehicle Tax	2,464	1,200	2,558
16/20M Vehicle Tax	1,499	1,530	2,453
Commercial Vehicle Tax	11,301	9,720	12,930
Watercraft Tax	0	0	1,573
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Compensating Use Tax			
Local Alcoholic Liquor	14,946	15,050	14,946
Local Sales Tax	298,866	284,200	280,000
Municipal Court	9,689	15,000	10,000
Variance Application Fee	100		
Dog Tags & Fees	503	135	300
Building Licenses & Permit	3,780	7,050	2,000
Utility Franchise Tax	154,092	154,000	150,000
Swimming Pool Revenue	21,384	20,000	20,000
Jail Rent/Dispatch/Prisoner Care	165,062	181,563	133,726
Airport Revenue	8,819	9,000	9,000
Reimbursed Expenses	23,278	22,030	20,000
Concessions	5,717	5,000	4,000
Leases/Crop Revenue	16,287	16,287	16,287
Cemetery Lot & Grave Openings	6,640	6,700	5,000
Sale of Property		47,107	
Police Department Revenue	4,304	3,240	2,000
Exise Tax	6	0	
Capital Credit Refunds	38,008		
Employee Insurance Contribution			
Interest on Idle Funds	259,374	141,300	140,000
Sales Tax	730	500	
Sales Tax - Street Project	278,784	280,000	280,000
Court Cost	2,933	7,147	3,500
Building/Elec/Plbg Permits	1,240	500	1,000
Airport Revenue - Fuel	1,909	813	1,500
Employee Dental Insurance	6,163	6,900	7,000
Employee Vision Insurance	5,003	6,380	6,500
Equipment Rental	1,445	250	1,000
Transfer from Water Fund	408,201	400,000	400,000
Transfer from Sanitation Fund	253,687	300,000	300,000
CID Admin Fund	1,419	2,100	2,100
In Lieu of Taxes (IRB)			
Neighborhood Revitalization Rebate	-62,311	-45,067	-32,554
Miscellaneous	671	2,400	3,000
Does miscellaneous exceed 10% of Tot			
Total Receipts	**3,408,374**	**3,534,391**	**2,027,311**
Resources Available:	**4,017,318**	**4,224,587**	**2,668,897**

City of Oakley

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2024	Current Year Estimate Estimate for 2025	Prepared Budget Year Year for 2026
Resources Available:	4,017,318	4,224,587	2,668,897
Expenditures:			
General Government	1,667,816	1,715,500	2,021,600
Police Department	1,000,812	1,144,500	1,325,200
Street Department	206,681	234,000	270,400
Fire Department	43,879	49,500	70,600
Parks & Cemetery	340,954	353,000	424,700
Airport Operations	66,625	86,500	93,500
Civil Defense	355	0	3,000
0	0	0	0
Subtotal detail (Should agree with det	3327122	3583000	4215000
Cash Reserve (2026 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% of Tot			
Total Expenditures	**3,327,122**	**3,583,000**	**4,225,000**
Unencumbered Cash Balance Dec 31	690,196	641,587	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority A	4,183,630	4,183,630	4,225,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,225,000
		Tax Required	1,556,103
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,556,103

CPA Summary

City of Oakley			2025
Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Prepared Budget Year for 2025
Expenditures:			
General Government			
Salaries	1,113,395	1,129,600	1,221,300
Contractual	87,950	81,500	105,525
Commodities	79,164	76,950	93,600
Capital Outlay		5,000	85,000
Other Appropriations	23,774	28,500	28,500
Transfer Out Capital Improvement	15,000	100,000	200,000
Transfer Out Cap Imp Street	291,736	280,000	290,000
Transfer Out Equipment Reserve	0	35,000	20,000
Total	1,611,019	1,736,550	2,043,925
Police Department			
Salaries	770,312	856,200	1,056,584
Contractual	42,450	36,200	60,500
Commodities	52,265	43,800	62,500
Capital Outlay	0	60,430	25,000
Total	865,027	996,630	1,204,584
Street Department			
Salaries	150,641	173,500	181,600
Contractual	15,338	14,700	15,000
Commodities	48,276	50,800	55,000
Capital Outlay		5,000	10,000
Total	214,255	244,000	261,600
Fire Department			
Salaries	24,758	16,000	27,250
Contractual	8,306	9,900	12,500
Commodities	6,640	10,600	12,100
Capital Outlay		0	10,000
Total	39,703	36,500	61,850
Parks & Cemetery			
Salaries	242,088	241,800	304,200
Contractual	18,619	21,500	22,800
Commodities	45,309	44,500	49,500
Capital Outlay		6,500	6,500
Total	306,017	314,300	383,000
Airport Operations			
Salaries		1,000	1,000
Contractual	37,204	40,000	50,000
Commodities	29,855	24,250	28,500
Capital Outlay	17,726	8,000	20,000
Total	84,785	73,250	99,500
Civil Defense			
Salaries			
Contractual			
Commodities			
Capital Outlay	244	3,000	3,000
Total	244	3,000	3,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	3,121,050	3,404,230	4,057,459
Grand Total	3,121,050	3,404,230	4,057,459

City of Oakley 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service - 2024 GO Bond**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,295	12,295	12,295
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
GEN - Sales Tax - Street Project			100,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**100,000**
Resources Available:	**12,295**	**12,295**	**112,295**
Expenditures:			
Debt Service 2024 GO Bond - Principal			75,000
Debt Service 2024 GO Bond - Interest			19,207
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**94,207**
Unencumbered Cash Balance Dec 31	12,295	12,295	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	13,163	13,163	94,207
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,207
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	2,312
Receipts:			
Ad Valorem Tax	194,580	205,692	xxxxxxxxxxxxxxx
Delinquent Tax	3,585	4,713	
Motor Vehicle Tax	22,220	21,020	22,720
Recreational Vehicle Tax	386	300	360
16/20M Vehicle Tax	234	200	345
Commercial Vehicle Tax	1,768	1,500	1,819
Watercraft Tax	0		221
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-9,804	-6,771	-4,698
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	**212,969**	**226,654**	**20,767**
Resources Available:	**212,969**	**226,654**	**23,079**
Expenditures:			
Appropriation	212,969	224,342	242,452
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	**212,969**	**224,342**	**242,452**
Unencumbered Cash Balance Dec 31	0	2,312	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	224,342	224,342	242,452
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	242,452
		Tax Required	219,373
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	219,373

CPA Summary

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City of Oakley 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	89,037	67,901	61,051
Receipts:			
State of Kansas Gas Tax	54,241	55,080	55,040
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,241**	**55,080**	**55,040**
Resources Available:	**143,278**	**122,981**	**116,091**
Expenditures:			
Contractual Services	52,884	35,430	40,000
Commodities	7,757	9,000	15,000
Streets and Alleys	14,736	15,000	25,000
Capital Outlay		2,500	35,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**75,377**	**61,930**	**115,000**
Unencumbered Cash Balance Dec 31	67,901	61,051	1,091
2024/2025/2026 Budget Authority Amount:	143,500	143,500	115,000

Adopted Budget **Special Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,656	52,178	64,674
Receipts:			
Liquor Tax	14,946	14,996	15,500
Reimbursed Expense	1,098		
Donations			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**16,044**	**14,996**	**15,500**
Resources Available:	**56,700**	**67,174**	**80,174**
Expenditures:			
Capital Outlay	2,196	2,500	45,000
Playground Equipment	2,326		
Cash Reserve (2026 column)			35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**4,522**	**2,500**	**80,000**
Unencumbered Cash Balance Dec 31	52,178	64,674	174
2024/2025/2026 Budget Authority Amount:	65,000	65,000	80,000

CPA Summary

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City of Oakley 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	107,338	108,704	84,704
Receipts:			
Transient Guest Tax	131,203	130,000	130,000
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**131,203**	**130,000**	**130,000**
Resources Available:	**238,541**	**238,704**	**214,704**
Expenditures:			
Contractual Services	10,636	13,000	26,500
Commodities	27,358	36,000	44,000
Capital Outlay	26,241	40,000	40,200
Appropriation	65,602	65,000	65,000
Cash Reserve (2026 column)			37,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**129,837**	**154,000**	**213,200**
Unencumbered Cash Balance Dec 31	108,704	84,704	1,504
2024/2025/2026 Budget Authority Amount:	213,200	213,200	213,200

Adopted Budget **911 Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	529,826	408,212	336,712
Receipts:			
Payment from State	129,916	130,000	130,000
Interest	26,280	20,000	20,000
Capital Credit Refund	45		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**156,241**	**150,000**	**150,000**
Resources Available:	**686,067**	**558,212**	**486,712**
Expenditures:			
Schooling and Trips	2,463	3,000	3,000
Equipment Maintenance Fee	20,862	25,000	25,000
Capital Outlay	238,460	176,000	225,000
911 Hard Line	16,070	17,500	20,000
Cash Reserve (2026 column)			200,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**277,855**	**221,500**	**473,000**
Unencumbered Cash Balance Dec 31	408,212	336,712	13,712
2024/2025/2026 Budget Authority Amount:	696,000	696,000	473,000

CPA Summary

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City of Oakley 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	936,973	753,617	599,260
Receipts:			
Utility Sales	703,992	626,467	625,000
Penalties	12,099	10,000	10,000
Service Connections	9,185	4,920	5,000
Water Taps	162	200	1,000
Sales Tax	632	600	100
Reimbursed Expense	11,276	3,791	1,000
State Water Protection Fee	5,047	3,896	3,000
Transfer In			
Sales	1,953	2,421	3,000
Leases	6,126	2,610	5,500
Meter Replacement	23,556	22,500	20,300
Interest on Idle Funds			
Miscellaneous	301	532	1,000
Does miscellaneous exceed 10% of T			
Total Receipts	**774,329**	**677,937**	**674,900**
Resources Available:	**1,711,302**	**1,431,554**	**1,274,160**
Expenditures:			
Water Production			
Contractual Services	21,967	16,813	22,500
Commodities	905	5,000	16,500
Capital Outlay	0	5,000	10,000
Water Transmission & Distribution			
Contractual Services	36,514	42,616	44,600
Commodities	6,653	6,289	11,400
Capital Outlay	900	2,500	80,000
Water Commercial & General			
Personal Services	7,314	7,576	7,500
Contractual Services	9,238	10,000	31,500
Commodities	82,960	90,000	94,000
Capital Outlay	209,165	10,000	20,000
Non-Operating Services			
Commodities	327	1,000	9,000
Transfer Out Water Reserve Fund	94,000	150,000	150,000
Transfer Out Equipment Reserve Fu	70,000	75,000	75,000
Transfer Out General Fund	408,201	400,000	400,000
State Water Protection Fee	4,928	5,500	5,000
Clean Drinking Water Fee	4,614	5,000	5,000
Cash Reserve (2026 column)			275,000
Miscellaneous			4,000
Does miscellaneous exceed 10% of T			
Total Expenditures	**957,685**	**832,294**	**1,261,000**
Unencumbered Cash Balance Dec 31	753,617	599,260	13,160
2024/2025/2026 Budget Authority Ar	1,354,000	1,354,000	1,261,000

CPA Summary

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City of Oakley 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	491,167	532,944	453,252
Receipts:			
Refuse Collection	363,857	360,000	360,000
Sewer Charges	333,614	330,000	330,000
Penalties			
Reimbursed Expenses	10,165	5,000	5,000
Transfer In			
Sales	36,137	30,000	35,000
Solid Waste Grant			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of			
Total Receipts	**743,773**	**725,000**	**730,000**
Resources Available:	**1,234,940**	**1,257,944**	**1,183,252**
Expenditures:			
Refuse Collection			
Personal Services	6,392	6,500	10,400
Contractual Services	70,852	75,000	40,500
Commodities	46,257	50,000	86,100
Capital Outlay	0	30,000	30,000
Grant Expense	0	0	0
Sewage Treatment			
Personal Services	3,170	3,500	4,600
Contractual Services	45,910	70,000	70,000
Commodities	19,965	20,000	40,000
Capital Outlay			24,000
Non-Operating Expense			
Commodities	7,651	7,500	7,500
Transfer Out Sanitation Reserve Fu	75,000	75,000	75,000
Transfer Out Equipment Reserve Fu	40,000	40,000	50,000
Transfer Out General Fund	259,687	300,000	300,000
Transfer Out Bond & Interest			
Sewer Plant Payment	97,912	97,992	99,082
Lagoon Payment	29,199	29,200	29,220
Cash Reserve (2026 column)			300,000
Miscellaneous			10,000
Does miscellaneous exceed 10% of			
Total Expenditures	**701,996**	**804,692**	**1,176,402**
Unencumbered Cash Balance Dec	532,944	453,252	6,850
2024/2025/2026 Budget Authority A	1,191,807	1,191,807	1,176,402

CPA Summary

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City of Oakley 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2024 GO Bond**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	793
Receipts:			
GEN - Sales Tax - CIP Street Fund		85,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**85,000**	**0**
Resources Available:	**0**	**85,000**	**793**
Expenditures:			
Debt Service 2024 GO Bond - Principal		65,000	
Debt Service 2024 GO Bond - Interest		19,207	
			MOVE TO DEBT
			SERVICE 2024
			GO BOND
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**84,207**	**0**
Unencumbered Cash Balance Dec 31	0	793	793
2024/2025/2026 Budget Authority Amoun	95,800	95,800	0

CPA Summary

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City of Oakley

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

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	219,638	Cash Balance Jan 1	212,950	Cash Balance Jan 1	451,844	Cash Balance Jan 1	925,141	Cash Balance Jan 1	369,014	2,178,787
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	94,000	Transfer	75,000	Transfer	125,000	Transfer	15,000	Receipts:	278,784	
						Reimursed Expense	64,919	Transfer		
Total Receipts	94,000	Total Receipts	75,000	Total Receipts	125,000	Total Receipts	79,919	Total Receipts	278,784	652,703
Resources Available:	313,638	Resources Available:	287,950	Resources Available:	576,844	Resources Available:	1,005,060	Resources Available:	647,798	2,831,490
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual		Contractual		Equipment Expense		Capital Outlay	18,322	Street Improvements	3,340	
Capital Outlay	40,134	Capital Outlay	123,326	Capital Outlay		411 W 2nd St	40,847	Bond Principal		
Misc	114,396							Bond Interest		
								S Freeman Design	44,681	
								S Freeman Const	80,000	
								S Freeman Publ	346	
								S Freeman Bond	1,043	
Total Expenditures	154,530	Total Expenditures	123,326	Total Expenditures	0	Total Expenditures	59,169	Total Expenditures	135,410	473,035
Cash Balance Dec 31	159,308	Cash Balance Dec 31	164,624	Cash Balance Dec 31	576,844	Cash Balance Dec 31	945,291	Cash Balance Dec 31	512,388	**2,358,455**
										2,358,455

**Note: These two block figures should agree.

CPA Summary

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City of Oakley

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		**KAIP - Airport Beacon**		**nicipalites Fight Addict**		**w Enforcement VIN Fu**		**Museum Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	230,326	Cash Balance Jan 1	3,342	Cash Balance Jan 1	6,418	Cash Balance Jan 1	2,353	Cash Balance Jan 1	18,741	327,780
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Investment	10,347	Grant Funds	60,238	Interest on Investment	477	VIN Inspection	4,500	Donations	5,337	
				J&JJanssen	31			Museum Grants	400	
				Distributor	1,347			Interest	2,205	
				Malinckrodt	168			Reimbursed Exp.	34	
				McKinsey	25				17,340	
				Walgreens	569					
				Walmart	2,304					
				Publicis	321					
				Allergan	534					
				CVS	527					
				TEVA	484					
Total Receipts	10,347	Total Receipts	60,238	Total Receipts	6,787	Total Receipts	4,500	Total Receipts	25,316	107,788
Resources Available:	301,273	Resources Available:	63,580	Resources Available:	13,205	Resources Available:	6,853	Resources Available:	44,657	435,568
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Construciton Costs	287,222	Construction Cost	60,238			Law Enforcement Eq	383	Telephone, Electric	600	
Engineering	13,083	Construction Inspect	1,080					Office Expense	395	
Misc	968	City Share	7,813					Membership Dues	40	
								Material & Supplies	1,046	
								Advertisement		
								Misc. Expense	637	
								Program Expense	200	
Total Expenditures	301,273	Total Expenditures	69,131	Total Expenditures	0	Total Expenditures	383	Total Expenditures	2,918	373,705
Cash Balance Dec 31	0	Cash Balance Dec 31	443	Cash Balance Dec 31	13,205	Cash Balance Dec 31	6,470	Cash Balance Dec 31	41,739	**61,863**
										61,863

**Note: These two block figures should agree.

CPA Summary

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City of Oakley

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Museum Fund Store		**Cemetery Trust Fund**		**Special Law Enforcemen**		**Procecutor's Char. Trust**		**Forfeiture Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78,436	Cash Balance Jan 1	6,500	Cash Balance Jan 1	3,567	Cash Balance Jan 1	1,420	Cash Balance Jan 1	14,551	104,474
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	515					Funds MCC	1,250	Reimbursed Expenses		
Sales	8,709							Interest	111	
Sales Tax	740									
Total Receipts	9,964	Total Receipts	0	Total Receipts	0	Total Receipts	1,250	Total Receipts	111	11,325
Resources Available:	88,400	Resources Available:	6,500	Resources Available:	3,567	Resources Available:	2,670	Resources Available:	14,662	115,799
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Materials & Supplies	234					Scholorships	310	Misc	2,343	
Inventory for Resale	4,428									
Sales Tax	740									
Total Expenditures	5,402	Total Expenditures	0	Total Expenditures	0	Total Expenditures	310	Total Expenditures	2,343	8,655
Cash Balance Dec 31	82,998	Cash Balance Dec 31	6,500	Cash Balance Dec 31	3,567	Cash Balance Dec 31	1,760	Cash Balance Dec 31	12,319	**107,144**
										107,144

**Note: These two block figures should agree.

CPA Summary

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City of Oakley

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
KDOT - Cost Share		**Mitten's CID**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Bond Proceeds	561,860	Sales Tax - CID	63,540							
Grant Funds - KDOT	772,523									
City CIP Street	182,302									
Total Receipts	1,516,691	Total Receipts	63,540	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,586,231
Resources Available:	1,516,691	Resources Available:	63,540	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,586,231
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Professional Service:	24,250	Sales Tax Disbursem	43,200							
S. Freeman Project	1,491,610									
S Freeman - Bond Co	831									
Total Expenditures	1,516,691	Total Expenditures	43,200	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,565,891
Cash Balance Dec 31	0	Cash Balance Dec 31	20,340	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**20,340**
										20,340

**Note: The two bold yellow figures should agree.

CPA Summary

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Oakley

will meet on September 2, 2025 at 7:00 PM at Oakley City Hall 415 W 2nd Street Oakley, Kansas 67748 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Oakley City Hall 415 W 2nd Street Oakley, Kansas 67748 and will be available at this hearing.

SUPPORTING COUNTIES

Logan County (home county) Gove County, Thomas County

BUDGET SUMMARY

Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,327,122	72.839	3,583,000	78.196	4,225,000	1,556,103	78.029
Debt Service - 2024 GO Bond		2.569			92,532		
Library	212,969	11.000	224,342	11.000	242,452	219,373	11.000
Special Highway	75,377		61,930		115,000		
Special Parks	4,522		2,500		80,000		
Convention and Tourism	129,837		154,000		213,200		
911 Fund	277,855		221,500		473,000		
Water Utility	957,685		832,294		1,261,000		
Sanitation Utility	701,996		804,692		1,175,512		
2024 GO Bond			84,207				
Non-Budgeted Funds-A	473,035						
Non-Budgeted Funds-B	373,705						
Non-Budgeted Funds-C	8,655						
Non-Budgeted Funds-D	1,565,891						
Totals	8,108,649	86.408	5,968,465	89.196	7,877,696	1,775,476	89.029
						*Revenue Neutral Rate***	*83.626*
Less: Transfers	1,073,784		1,610,000		1,515,000		
Net Expenditure	7,034,865		4,358,465		6,362,696		
Total Tax Levied	1,581,624		1,667,742		xxxxxxxxxxxxx		
Assessed Valuation	18,303,996		18,697,182		19,942,572		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	111,000		57,000		570,000		
Revenue Bonds	0		0		0		
Other	1,474,797		1,164,830		1,060,813		
Lease Purchase Principal	185,681		117,104		46,280		
Total	1,771,478		1,338,934		1,677,093		

*Tax rates are expressed in mills

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

Leann Hughes
City Official Title: City Clerk

(First published in The Oakley Graphic on August 6, 2025,)

Proof of Publication

State of Kansas,
County of Logan, ss:

_____

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

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LOGAN County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LOGAN County, Kansas.

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

1st Publication was made on the 6th day of Aug, 20 25
2nd Publication was made on the____ day of _____, 20 ___
3rd Publication was made on the ____ day of _____, 20 ___
4th Publication was made on the ____ day of _____, 20 ___
5th Publication was made on the ____ day of _____, 20 ___
6th Publication was made on the ____ day of _____, 20 ___

Publication fee	$ 225.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 225.00

_____
(Signed)

Witness my hand this 8th day of August, 20 25

SUBSCRIBED and SWORN to before me this 8th day of August, 20 ___.

_____
(Notary Public)

My commission expires January 16, 2028

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01/16/2028

Resolution No. 2025-05

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 83.626 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 2, 2025 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 83.626 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 2nd day of September, 2025 and **SIGNED** by the Mayor.

Shane Stephenson, Mayor

Attested:

Leann M. Hughes CMC, City Clerk

CITY OF OAKLEY SEAL LOGAN COUNTY KANSAS

Roll Call Vote

A Roll Call Vote of the City of Oakley, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. 2025-05

Governing Body Member	Yes	No	No Vote
Russ Kahle	X		
Lease Huddle	X		
Cheryl Stewart	X		
Trevor Mader	X		
Steve Badger	X		
TOTAL	**5**	**0**	**0**

Certified:

Leann Hughes, CMC, City Clerk

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2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,520,049	76.221	32,554
Debt Service - 2024 GO Bond			0
Library	219,373	11.000	4,698
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,739,422	87.222	37,252

2025 July 1 Valuation: 19,942,572

Valuation Factor: 19,942.572

Neighborhood Revitalization Subj to Rebate: 427,100

Neighborhood Revitalization factor: 427.100

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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