2023

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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of Amount of 2022 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	3,336,368	1,226,212	70.188
Debt Service	10-113		65,399	39,028	2.234
Library	12-1220		209,625	191,995	10.990
Special Highway			112,660		
Special Parks			18,586		
Convention and Tourism			185,736		
Water Utility			1,367,741		
Sanitation Utility			1,088,313		
Non-Budgeted Funds					
Totals		xxxxxx	6,384,427	1,457,235	83.412
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed	County Clerk's Use Only
Logan County	
Gove County	
Thomas County	
0	
Nov 1, 2022 Total Assessed Valuation	

Revenue Neutral Rate: 73.386

Assisted by:

Address:

Email:

Date Attested: Sept 7 2022

Crystal Rucker
County Clerk

Governing Body

Lana Lundee Council President

CPA Summary

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16 20M Veh	Comm Veh	Watercraft
General	1,076,158	140,558	2,682	1,649	1,778	0
Debt Service	36,780	4,804	92	56	61	0
Library	167,894	21,929	419	257	278	0
TOTAL	1,280,832	167,291	3,193	1,962	2,117	0

County Treas Motor Vehicle Estimate 167,291

County Treas Recreational Vehicle Estimate 3,193

County Treas 16 20M Vehicle Estimate 1,962

County Treas Commercial Vehicle Tax Estimate 2,117

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13061

Recreational Vehicle Factor 0.00249

16 20 Vehicle Factor 0.00153

Commercial Vehicle Factor 0.00165

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund - General	Equipment Reserve Fund		15,000	15,000	K.S.A.12.1.117
General Fund - General	Capital Improvement Fund		15,000	15,000	K.S.A.12.1.118
General Fund - General	Cap. Improvement-Street		250,000	280,000	K.S.A.12.1.117
Water Utility Fund	Genral Fund	110,000	315,000	450,000	K,S.A. 12-825d
Water Utility Fund	Water Reserve Fund	90,000	90,000	114,408	K,S.A. 12-825d
Water Utility Fund	Equipment Reserve Fund	30,000	30,000	85,000	K,S.A. 12-825d
Sanuitation Utility Fund	Genral Fund	200,000	386,000	277,500	K,S.A. 12-825d
Sanuitation Utility Fund	Sanitation Reserve Fund	150,000	150,000	75,000	K,S.A. 12-825d
Sanuitation Utility Fund	Equipment Reserve Fund	70,000	70,000	40,000	K,S.A. 12-825d
	Totals	650,000	1,321,000	1,351,908	
	Adjustments*				
	Adjusted Totals	650,000	1,321,000	1,351,908	

*Note: Adjustments are required only if the transfer is being made in 2022 and or 2023 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt. Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond Series 2014	12/19/2014	9/1/2024	2.42	470,000	163,000	3/1 & 9/1	9/1	4,653	52,000	3,249	54,000
Total G.O. Bonds					163,000			4,653	52,000	3,249	54,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Kansas Water Pollution Loan	4/15/2020	3/1/2031	2.58	1,563,221	820,280	3/1 & 9/1	9/1	20,668	77,244	18,663	79,250
Kansas Water Pollution Loan	9/1/2022	9/1/2042	1.31	731,730	0	3/1 & 9/1	9/1			8,500	30,000
Total Other					820,280			20,668	77,244	27,163	109,250
Total Indebtedness					983,280			25,321	129,244	30,412	163,250
					Page No. 4						

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 2022	Payments Due 2022	Payments Due 2023
2020 Caterpillar Loader	12/26/2019	60	3.20	122,326	75,695	26,863	26,863
2007 Caterpillar Compactor	11/16/2021	60	3.32	217,000	176,388	47,817	47,817
				Totals	252,083	74,680	74,680

[redacted]

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

Budgeted Year: 2023

Library found in:
City of Oakley

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$167,894	$191,995
Delinquent Tax		$0
Motor Vehicle Tax	$21,349	$21,929
Recreational Vehicle Tax	$387	$419
16/20M Vehicle Tax	$336	$257
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$189,966	$214,600
Difference in Total Taxes:	$24,634	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$15,266,192	$17,453,467
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 from the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	489,495	359,524	227,389
Receipts:			
Ad Valorem Tax	1,002,591	1,076,158	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	34,247		
Motor Vehicle Tax	138,532	138,500	140,558
Recreational Vehicle Tax	2,557	2,500	2,682
16 20M Vehicle Tax	1,914	1,750	1,649
Commercial Vehicle Tax	18,258	15,000	1,778
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	10,023	6,500	6,500
Compensating Use Tax			10,000
Local Sales Tax	257,999	240,000	250,000
Sales Tax - Street Project	263,390	275,000	280,000
Municipal Court	24,964	2	10,000
Building Permits	7,050	1,500	1,500
Dog Tags & Fees	265	150	150
Utility Franchise Tax	167,587	160,000	160,000
Swimming Pool Revenue	18,430	20,000	20,000
Jail Rent/Dispatch/Prisoner Care	124,014	136,415	150,057
Airport Revenue	8,264	7,000	7,000
Reimbursed Expenses	16,913	18,000	18,000
Crop Revenue	22,278	25,000	25,000
Cemetery Lot & Grave Openings	6,311	5,000	5,000
Police Department Revenue	3,255	3,000	2,000
Exise Tax	56	0	0
Employee Dental Insurance	0	5,000	5,000
Employee Vision Insurance	0	4,000	3,500
Employee Insurance Contribution	10,381	20,000	20,000
Transfer from Water Fund	172,514	315,000	450,000
Transfer from Sanitation Fund	334,875	300,000	277,500
COPS Fast Grant			40,000
Sale of Property	91,301	39,500	
Sales Tax	0		
Equipment Rental	0		
Capital Credit Refunds	0		
Rec Commission Contributions	6,000	6,000	6,000
Concessions	3,499		
In Lieu of Tax (IRB)			
Interest on Idle Funds	7,483	10,000	15,000
Neighborhood Revitalization Rebate	-14,684	-10,240	-40,167
Miscellaneous	11,396	10,000	10,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,751,663	2,830,735	1,878,707
Resources Available:	3,241,158	3,190,259	2,106,095
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Expenditures:			
General Government	**1,442,022**	**1,460,489**	**1,616,832**
Police Department	**904,363**	**912,347**	**1,034,819**
Street Department	**198,518**	**209,926**	**242,359**
Fire Department	**33,095**	**35,053**	**46,050**
Parks and Cemetery	**240,674**	**253,283**	**294,215**
Airport Operations	**62,268**	**90,773**	**95,032**
Civil Defense	**694**	**1,000**	**3,000**
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,881,634**	**2,962,871**	**3,332,307**
Unencumbered Cash Balance Dec 31	359,524	227,389	xxxxxxxxxxxxxxxxxxxx
2021 2022 2023 Budget Authority Amount:	2,913,445	3,350,136	3,332,307
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	3,332,307
		Tax Required	1,226,212
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,226,212

CPA Summary

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OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	940,331	994,539	1,077,556
Contractual	105,520	79,304	88,776
Commodities	77,023	79,646	96,000
Capital Outlay	2,923	5,000	5,000
Other Appropriations	25,235	25,000	37,500
Civil Defense	0	2,000	2,000
Transfer Out Capital Improvement	0	0	15,000
Transfer Out Cap Imp Street	290,990	275,000	280,000
Transfer Out Equipment Reserve	0	0	15,000
Total	1,442,022	1,460,489	1,616,832
Police Department			
Salaries	809,211	818,096	922,319
Contractual	45,674	56,706	55,000
Commodities	49,478	35,545	55,500
Capital Outlay	0	2,000	2,000
Total	904,363	912,347	1,034,819
Street Department			
Salaries	137,871	151,363	168,359
Contractual	657	7,669	11,500
Commodities	59,990	50,894	62,500
Capital Outlay	0	0	
Total	198,518	209,926	242,359
Fire Department			
Salaries	17,279	20,010	23,250
Contractual	14,236	9,077	11,500
Commodities	1,580	5,966	7,800
Capital Outlay	0		3,500
Total	33,095	35,053	46,050
Parks & Cemetery			
Salaries	189,315	183,414	220,215
Contractual	24,383	20,410	22,000
Commodities	22,738	48,810	44,500
Capital Outlay	4,238	649	7,500
Total	240,674	253,283	294,215
Airport Operations			
Salaries	0	700	1,000
Contractual	17,609	47,412	40,000
Commodities	33,178	17,877	22,790
Capital Outlay	11,481	24,784	31,242
Total	62,268	90,773	95,032
Civil Defense			
Salaries			
Contractual	694	1,000	3,000
Commodities			
Capital Outlay			
Total	694	1,000	3,000
Page Total	2,881,634	2,962,871	3,332,307

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	**7,999**	10,388	8,835
Receipts:			
Ad Valorem Tax	**36,973**	36,780	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	**1,279**		
Motor Vehicle Tax	**4,530**	**4,790**	4,804
Recreational Vehicle Tax	**82**	**87**	92
16/20M Vehicle Tax	**91**	**75**	56
Commercial Vehicle Tax	**542**	**53**	61
Watercraft Tax			0
Special Assessments	**14,310**	**13,665**	**13,665**
Excise Tax	**2**		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	**-542**	**-350**	-1,278
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	57,267	55,100	**17,400**
Resources Available:	65,266	65,488	**26,235**
Expenditures:			
Debt Service 2014 GO Bond	**49,000**	**52,000**	**54,000**
Debt Service 2014 GO Bond	**5,878**	**4,653**	**3,249**
Cash Basis Reserve (2023 column)			**8,014**
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	54,878	56,653	**65,263**
Unencumbered Cash Balance Dec 31	10,388	8,835	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	63,656	64,803	65,263
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	65,263
		Tax Required	39,028
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	39,028

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Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	**0**	6,982	1,036
Receipts:			
Ad Valorem Tax	**164,815**	167,894	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	**5,633**		
Motor Vehicle Tax	**22,683**	**21,349**	21,929
Recreational Vehicle Tax	**418**	**387**	419
16 20M Vehicle Tax	**318**	**336**	257
Commercial Vehicle Tax	**2,981**	**238**	278
Watercraft Tax	**0**	**1**	0
Excise Tax	**9**		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	**-2,414**	**-1,598**	-6,289
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**194,443**	**188,607**	**16,594**
Resources Available:	**194,443**	**195,589**	**17,630**
Expenditures:			
Appropriation	**187,461**	**194,553**	**189,625**
Cash Forward (2023 column)			**20,000**
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**187,461**	**194,553**	**209,625**
Unencumbered Cash Balance Dec 31	6,982	1,036	xxxxxxxxxxxxxxxxxxx
2021 2022 2023 Budget Authority Amount:	187,461	194,553	209,625
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	209,625
		Tax Required	191,995
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	191,995

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,886	81,778	60,360
Receipts:			
State of Kansas Gas Tax	59,588	52,300	52,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	59,588	52,300	52,300
Resources Available:	119,474	134,078	112,660
Expenditures:			
Contractual Services	16,060	16,145	18,000
Commodities	12,163	28,503	30,000
Streets and Alleys	7,281	17,426	20,000
Capital Outlay	2,192	11,644	14,660
Cash Forward (2023 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	37,696	73,718	112,660
Unencumbered Cash Balance Dec 31	81,778	60,360	0
2021/2022/2023 Budget Authority Amount:	68,500	136,192	112,660

Adopted Budget **Special Parks**	Prior Year 2021	Current Year 2022	Proposed Budget 2023
Unencumbered Cash Balance Jan 1	35,032	15,598	11,436
Receipts:			
Liquor Tax	10,023	7,163	7,150
Reimbursed Expenses	3,050		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	13,073	7,163	7,150
Resources Available:	48,105	22,761	18,586
Expenditures:			
Capital Outlay	84,817	34,399	18,586
Dane G Hansen Grant	-50,000		
KDHE - Waste Tire	-2,310	-2,310	
Logan County Community Foundation		-20,764	
Cash Forward (2023 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	32,507	11,325	18,586
Unencumbered Cash Balance Dec 31	15,598	11,436	0
2021/2022/2023 Budget Authority Amount:	40,000	12,941	18,586

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	47,365	78,873	85,236
Receipts:			
Transient Guest Tax	105,666	102,289	100,500
Reimbursed Expense	70	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**105,736**	**102,289**	**100,500**
Resources Available:	**153,101**	**181,162**	**185,736**
Expenditures:			
Contractual Services	5,995	13,452	18,500
Commodities	10,400	26,329	39,000
Capital Outlay	5,000	5,000	37,986
Appropriation	52,833	51,144	50,250
Cash Forward (2023 column)			40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**74,228**	**95,925**	**185,736**
Unencumbered Cash Balance Dec 31	78,873	85,236	0
2021/2022/2023 Budget Authority Amount:	163,375	159,824	185,736

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Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	415,001	632,763	717,121
Receipts:			
Utility Sales	612,021	633,172	625,000
Penalties	11,590	11,782	10,000
Service Connections	5,340	5,520	5,000
Water Taps	1,260	630	1,000
Sales Tax	781	330	100
Reimbursed Expense	5,606	13,976	1,000
State Water Protection Fee	5,010	4,294	3,000
Transfer In	0		
Sales	7,939	2,974	3,000
Leases	5,620	5,732	5,500
Meter Replacement	23,264	23,413	23,000
Miscellaneous	217	513	3,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**678,648**	**702,336**	**679,600**
Resources Available:	**1,093,649**	**1,335,099**	**1,396,721**
Expenditures:			
Water Production			
Contractual Services	20,199	18,860	30,000
Commodities	768	719	2,000
Capital Outlay	3,344	3,500	10,000
Water Transmission & Distribution			
Contractual Services	8,203	8,593	10,000
Commodities	22,088	22,874	36,000
Capital Outlay	0	11,288	159,000
Water Commercial & General			
Personal Services	0	11,140	11,000
Contractual Services	72,105	18,179	25,000
Commodities	28,115	80,827	89,000
Capital Outlay	3,178	520	10,000
Non-Operating Services			
Commodities	780	291	5,000
Transfer Out Water Reserve Fund	90,000	90,000	94,515
Transfer Out Equipment Reserve Fund	30,000	30,000	75,000
Transfer Out General Fund	172,514	315,000	450,000
State Water Protection Fee	5,815	3,193	6,500
Clean Drinking Water Fee	3,777	2,994	4,000
Cash Forward (2023 column)			350,000
Miscellaneous			726
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**460,886**	**617,978**	**1,367,741**
Unencumbered Cash Balance Dec 31	632,763	717,121	28,981
2021/2022/2023 Budget Authority Amount:	528,937	1,081,062	1,367,741

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	564,648	389,836	370,813
Receipts:			
Refuse Collection	351,134	347,030	350,000
Sewer Charges	329,896	322,586	330,000
Penalties	51		2,500
Reimbursed Expenses	5,233	93,514	5,000
Transfer In			
Sales	31,303	29,397	30,000
Solid Waste Grant	12,482	0	0
Interest on Idle Funds			
Miscellaneous		6,125	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	730,099	798,653	717,500
Resources Available:	1,294,747	1,188,489	1,088,313
Expenditures:			
Refuse Collection			
Contractual Services	22,018	44,989	45,000
Commodities	102,618	73,587	75,000
Capital Outlay	2,923	50,000	3,000
Grant Expense	0	0	0
Sewage Treatment			
Personal Services	1,210	2,679	2,651
Contractual Services	38,878	43,149	50,000
Commodities	38,792	41,921	44,500
Capital Outlay	10,033	10,000	24,250
Non-Operating Expense			
Commodities	9,273	15,769	15,000
Transfer Out Sanitation Reserve Fund	209,379	88,000	75,000
Transfer Out Equipment Reserve Fund	30,000	50,000	40,000
Transfer Out General Fund	334,875	300,000	277,500
Transfer Out Bond & Interest			
Sewer Plant Payment	97,912	97,582	97,912
Lagoon Payment			38,500
Cash Forward (2023 column)			300,000
Miscellaneous	7,000		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	904,911	817,676	1,088,313
Unencumbered Cash Balance Dec 31	389,836	370,813	0
2021 2022 2023 Budget Authority Amount:	987,024	1,156,079	1,088,313

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(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	**302,340**	Cash Balance Jan 1	**524,798**	Cash Balance Jan 1	**196,299**	Cash Balance Jan 1	**968,431**	Cash Balance Jan 1	**189,244**	2,181,112
Receipts		Receipts		Receipts		Receipts		Receipts		
Transfer	**90,000**	**Transfer**	**120,000**	**Transfer**	**87,600**	**Transfer**	**0**	**Transfer**	**263,390**	
Total Receipts	90,000	Total Receipts	120,000	Total Receipts	87,600	Total Receipts	0	Total Receipts	263,390	560,990
Resources Available	392,340	Resources Available	644,798	Resources Available	283,899	Resources Available	968,431	Resources Available	452,634	2,742,102
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Capital Outlay	**215,116**	**Principal**	**64,244**	**Commodites**	**63,290**	**Capital Outlay**	**20,013**	**Commodites**	**244,530**	
		Interest	**10,436**			**Construction Costs**	**48,600**			
		Capital Outlay	**61,907**							
Total Expenditures	215,116	Total Expenditures	136,587	Total Expenditures	63,290	Total Expenditures	68,613	Total Expenditures	244,530	728,136
Cash Balance Dec 31	177,224	Cash Balance Dec 31	508,211	Cash Balance Dec 31	220,609	Cash Balance Dec 31	899,818	Cash Balance Dec 31	208,104	2,013,966
										2,013,966

CPA Summary

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(6) Fund Name:		(7) Fund Name:		(8) Fund Name:		(9) Fund Name:		(10) Fund Name:		
ARPA		**FAA - Airport Grant Fu**		**911 Fund**		**Law Enforcement VIN**		**Museum Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jar	158,332	Cash Balance Jar	0	Cash Balance Jan 1	379,784	Cash Balance Jar	6,200	Cash Balance Jar	16,404	560,720
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	69		0	**Payment from State**	119,781	**VIN Inspections**	1,320	**Donations**	6,386	
				Interest	321			**Interest**	30	
				Capital Credit Refund	35			**Reimbursed**	91	
Total Receipts	69	Total Receipts	0	Total Receipts	120,137	Total Receipts	1,320	Total Receipts	6,507	128,033
Resources Availa	158,401	Resources Availa	0	Resources Available:	499,921	Resources Availa	7,520	Resources Availa	22,911	688,753
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0	**Capital Outlay**	36,630	**Contractual**	927	**Commodites**	5,467	**Contractual**	1,198	
				Commodites	49,471			**Commodites**	4,226	
				Captial Outlay	36,832			**Misc**	200	
Total Expenditu	0	Total Expenditu	36,630	Total Expenditures	87,230	Total Expenditu	5,467	Total Expenditu	5,624	134,951
Cash Balance De	158,401	Cash Balance De	-36,630	Cash Balance Dec 31	412,691	Cash Balance De	2,053	Cash Balance De	17,287	553,802
			See Tab B	10-1116 applies.						553,802

CPA Summary

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(11) Fund Name:		(12) Fund Name:		(13) Fund Name:		(14) Fund Name:		(15) Fund Name:		(16) Fund Name:		(17) Fund Name:		
Museum Store Fund		**Cemetery Trust Fund**		**Special Law Enforceme**		**Prosecutor's Char. Trus**		**CIP- Library**		**SPARK - Covid**		**CDBG - CV Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jar	70,396	Cash Balance Jar	6,500	Cash Balance Jar	3,567	Cash Balance Jar	1,480	Cash Balance Jar	117,074	Cash Balance Jar	2,421	Cash Balance Jar	0	199,017
Receipts		Receipts		Receipts		Receipts		Receipts		Receipts		Receipts		
Interest	8					**Fund Transfers**	900	**Interest Income**		**Federal Aid**	0	**Federal Aid**	44,000	
Sales	8,468							**Transfers In**	4,254					
Sales Tax	716													
Total Receipts	9,192	Total Receipts	0	Total Receipts	0	Total Receipts	900	Total Receipts	4,254	Total Receipts	0	Total Receipts	44,000	14,346
Resources Availa	79,588	Resources Availa	6,500	Resources Availa	3,567	Resources Availa	2,380	Resources Availa	121,328	Resources Availa	2,421	Resources Availa	44,000	213,363
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Contractual	1,686					**Scholarships**	660	**Misc**	0	**Personal Service**	0	**Grant Expenditu**	44,000	
Commodities	4,652									**Commodities**	1,884			
										Miscellaneous	537			
Total Expenditu	6,338	Total Expenditu	0	Total Expenditu	0	Total Expenditu	660	Total Expenditu	0	Total Expenditu	2,421	Total Expenditu	44,000	6,998
Cash Balance De	73,250	Cash Balance De	6,500	Cash Balance De	3,567	Cash Balance Da	1,720	Cash Balance Da	121,328	Cash Balance Da	0	Cash Balance Da	0	206,365
														206,365

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oakley

will meet on the September 6, 2022 at 7:05 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

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,881,634	66.914	2,962,871	70.504	3,336,368	1,226,212	70.256
Debt Service	54,878	2.468	56,653	2.410	65,399	39,028	2.236
Library	187,461	11.000	194,553	11.000	209,625	191,995	11.000
Special Highway	37,696		73,718		112,660		
Special Parks	32,507		11,325		18,586		
Convention and Tourism	74,228		95,925		185,736		
Water Utility	460,886		617,978		1,367,741		
Sanitation Utility	904,911		817,676		1,088,313		
Non-Budgeted Funds	728,136						
Totals	5,362,337	80.382	4,830,699	83.914	6,384,427	1,457,235	83.492
						*Revenue Neutral Rate***	*73.386*
Less: Transfers	650,000		1,321,000		1,351,908		
Net Expenditure	4,712,337		3,509,699		5,032,519		
Total Tax Levied	1,227,148		1,280,832				
Assessed Valuation	15,266,192		15,266,192		17,453,467		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	212,000		212,000		163,000		
Revenue Bonds	0		0		0		
Other	968,952		858,166		820,280		
Lease Purchase Principal	155,110		316,378		252,083		
Total	1,336,062		1,386,544		1,235,363		

*Tax rates are expressed in mills

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

Leann Hughes

City Official Title: City Clerk

Page No. 15

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	1,102,264	63.154	36,106
Debt Service	34,850	1.997	1,142
Library	191,988	11.000	6,289
			0
			0
			0
			0
TOTAL	1,329,102	76.151	43,537

2022 July 1 Valuation: 17,453,467

Valuation Factor: 17,453.467

Neighborhood Revitalization Subj to Rebate: 571,717

Neighborhood Revitalization factor: 571.717

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

Page No. 16

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 6, 2022
Resolution No. 2022-07

Governing Body Member	Yes	No	No Vote
Russ Kahle	X		
Lease Huddle	X		
Cheryl Stewart			X
Trevor Mader	X		
Kile Zerr	X		
TOTAL	**4**	**0**	**1**

Certified:

Leann Hughes, City Clerk

Resolution No. 2022-05

A RESOLUTION OF THE CITY OF OAKLEY, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate for the City of Oakley was calculated as 73.386 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 intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF OAKLEY:

Section 1. The Governing Body of the City of Oakley hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for Tuesday September 6, 2022 at 7:05 pm CT to be held at City Hall, 415 W 2nd Street and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Oakley expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 83.492 mills.

Section 3. The Governing Body of the City of Oakley directs the City Clerk to provide this resolution to the Logan County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 18th day of July and **SIGNED** by the Mayor.

Shane Stephenson, Mayor

Attested:

Leann M. Hughes CMC, City Clerk

CITY OF OAKLEY SEAL LOGAN COUNTY KANSAS

174-2461

Resolution No. 2022-07

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 73.386 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 6, 2022 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 73.386 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 6th day of September, 2022 and **SIGNED** by the Mayor.

Shane Stephenson, Mayor

Attested:

Leann M. Hughes CMC, City Clerk

CITY OF OAKLEY SEAL LOGAN COUNTY KANSAS

Proof of Publication

State of Kansas,
County of Logan, ss:

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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 10th day of Aug, 2022
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	$ 108.75
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 108.75

Terri Haynes
(Signed)

Witness my hand this 11th day of August, 2022

SUBSCRIBED and SWORN to before me this 11th day of August, 2022.

Anita Gabel
(Notary Public)

My commission expires January 16, 2024

ANITA GABEL
Notary Public - State of Kansas
My Appt. Expires 01-16-2024

2023

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Total	1,335,462		1,386,544		1,235,363		

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Leann Hughes

City Official Title: City Clerk

(First published in The Oakley Graphic on August 10, 2022.)