2026

CERTIFICATE

To the Clerk of SUMNER COUNTY, 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 2026; and
(3) the Amount(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)
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	1,147,129	302,338	40.758
Debt Service	10-113	8			
Library	12-1220	8	89,900	49,826	6.717
Special Highway		9	48,100		
Electric		9	1,632,750		
Water		10	229,300		
Sewer		10	94,150		
Refuse		11	156,400		
Equipment Reserve		11	164,500		
Capital Improvement		12	612,000		
Swimming Pool		12	60,800		
Community Oil Lease		13	11,000		
Non-Budgeted Funds-A		14			
Totals		xxxxx	4,246,029	352,164	47.475
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					7,417,865
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	47.478
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2025

County Clerk

Governing Body

CPA Summary

State of Kansas
City

CITY OF OXFORD

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	309,515	43,593	1,129	728	847	336
Debt Service						
Library	42,647	6,006	155	100	117	46
TOTAL	352,162	49,599	1,284	828	964	382

County Treas Motor Vehicle Estimate	49,599				
County Treas Recreational Vehicle Estimate		1,284			
County Treas 16/20M Vehicle Estimate			828		
County Treas Commercial Vehicle Tax Estimate				964	
County Treas Watercraft Tax Estimate					382

Motor Vehicle Factor	0.14084				
Recreational Vehicle Factor		0.00365			
16/20M Vehicle Factor			0.00235		
Commercial Vehicle Factor				0.00274	
Watercraft Factor					0.00108

CITY OF OXFORD 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	CAP. IMPROVEMENT	0	0	180,054	12-1, 117
GENERAL	EQUIP. RESERVE	0	0	15,000	12-1, 118
ELECTRIC	GENERAL FUND	75,000	75,000	75,000	12-8, 825d
ELECTRIC	SWIMMING POOL	35,000	25,000	40,000	Res. # 264
ELECTRIC	EQUIP. RESERVE	50,000	75,000	65,000	12-1, 117
ELECTRIC	CAP. IMPROVEMENT	120,000	130,000	320,000	12-1, 118
WATER	EQUIP. RESERVE	10,000	10,000	12,000	12-1, 117
WATER	CAP. IMPROVEMENT	42,000	42,000	43,000	12-1, 118
SEWER	CAP. IMPROVEMENT	20,000	20,000	20,000	12-1, 118
STREETS	EQUIP. RESERVE	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
General to Cap. Improvement is missing the $20k for the Land Bank					
---- needing Council to decide if they want to make that transfer or not					
	Totals	364,000	389,000	782,054	
	Adjustments*				
	Adjusted Totals	364,000	389,000	782,054	

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

CITY OF OXFORD

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:											
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

2026

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, 2025	Payments Due 2025	Payments Due 2026
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: 2026

Library found in: CITY OF OXFORD
SUMNER COUNTY

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 2025	Proposed Year 2026
Ad Valorem Tax	$42,647	$49,826
Delinquent Tax	$1,500	$1,500
Motor Vehicle Tax	$6,443	$6,006
Recreational Vehicle Tax	$149	$155
16/20M Vehicle Tax	$132	$100
TOTAL TAXES	$50,871	$57,587
Difference in Total Taxes:	$6,716	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,033,109	$7,417,352
Did Assessed Valuation Decrease?	No	
Levy Rate	6.051	6.717
Difference in Levy Rate:	0.666	
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

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	436,937	563,425	507,536
Receipts:			
Ad Valorem Tax	296,512	309,515	xxxxxxxxxxxxxxxx
Delinquent Tax	8,643	9,000	8,500
Motor Vehicle Tax	48,306	43,497	43,593
Recreational Vehicle Tax	1,310	1,007	1,129
16/20M Vehicle Tax	1,069	888	728
Commercial Vehicle Tax	550	645	847
Watercraft Tax	0	406	336
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	55,747	31,000	40,000
Local Sales Tax	73,563	57,000	50,000
Franchise Tax	28,477	19,500	21,500
Licenses & Permits	2,072	1,835	1,825
Camping Fees	17,744	22,000	17,000
Municipal Court	10,753	11,170	7,470
D.A.R.B.	0	0	0
PD Vin Inspections	1,205	1,000	800
Contributions/Donations	0	0	0
SRO Payroll Reimbursement from USD 35	23,281	46,563	46,563
Operating Transfers	75,000	75,000	75,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	63,577	15,000	20,000
Neighborhood Revitalization Rebate	-7,523	0	0
Miscellaneous	27,116	30,343	9,050
Does miscellaneous exceed 10% Total Rec			
Total Receipts	727,402	675,369	344,341
Resources Available:	1,164,339	1,238,794	851,877

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,164,339	1,238,794	851,877
Expenditures:			
CITY OFFICE	147,314	225,700	281,100
POLICE DEPARTMENT	367,922	379,950	490,200
MUNICIPAL COURT	1,969	2,050	2,900
PARKS DEPARTMENT	50,637	63,480	74,620
AID & GENERAL EXPENSES	26,122	45,320	61,820
CIVIL DEFENSE	712	3,000	5,000
FIRST RESPONDERS	5,988	11,758	35,685
0	0	0	0
Sub-Total detail page	600,664	731,258	951,325
Transfers Out	0	0	195,054
Cash Reserve (2026 column)			
Miscellaneous	250	0	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**600,914**	**731,258**	**1,147,129**
Unencumbered Cash Balance Dec 31	563,425	507,536	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	618,390	845,167	1,147,129
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,147,129
		Tax Required	295,252
	Delinquent Comp Rate:	2.4%	7,086
		Amount of 2025 Ad Valorem Tax	302,338

CPA Summary

CITY OF OXFORD 2026

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
CITY OFFICE			
Wages & Benefits	108,989	170,400	215,800
Commodities	18,447	26,800	23,500
Commercial Insurance	13,129	17,500	25,000
Miscellaneous	1,133	5,000	5,000
Utilities	5,616	6,000	11,800
Total	**147,314**	**225,700**	**281,100**
POLICE DEPARTMENT			
Wages & Benefits	311,502	320,175	427,400
Commodities/Utilities/Miscellaneous	25,631	26,275	23,800
Commercial Insurance	20,716	21,000	26,000
Auto Expenses/Fuel	10,073	12,500	13,000
Total	**367,922**	**379,950**	**490,200**
MUNICIPAL COURT			
Fees to State	1,919	2,000	2,400
Miscellaneous	50	50	500
Total	**1,969**	**2,050**	**2,900**
PARKS DEPARTMENT			
Wages & Benefits	18,395	36,900	42,600
Commodities/Utilities/Miscellaneous	8,907	15,500	15,520
Commercial Insurance	4,368	3,080	8,500
Repair & Maintenance	18,967	8,000	8,000
Total	**50,637**	**63,480**	**74,620**
AID & GENERAL EXPENSES			
Audit/Budget/Legal Fees	13,855	20,500	20,500
Donations/Aid	9,165	11,070	12,570
Property Tax/Neighborhood Revit.	0	0	0
Condemnations/Advertising/Misc.	3,102	13,750	28,750
Total	**26,122**	**45,320**	**61,820**
CIVIL DEFENSE			
Commodities/Community Text Alerts	712	3,000	5,000
Total	**712**	**3,000**	**5,000**
FIRST RESPONDERS			
Wages & Benefits	1,291	4,500	5,685
Commercial Insurance	2,800	2,020	7,000
Repairs & Maintenance/Auto/Fuel	275	4,038	6,000
Training/Commodities/Miscellaneous	1,622	1,200	17,000
Total	**5,988**	**11,758**	**35,685**
Total	**0**	**0**	**0**
Page Total	**600,664**	**731,258**	**951,325**

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

CITY OF OXFORD 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 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 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	61,558	70,809	33,318
Receipts:			
Ad Valorem Tax	41,560	42,647	xxxxxxxxxxxxxxx
Delinquent Tax	1,285	1,500	1,500
Motor Vehicle Tax	7,072	6,443	6,006
Recreational Vehicle Tax	192	149	155
16/20M Vehicle Tax	133	132	100
Commercial Vehicle Tax	81	96	117
Watercraft Tax	0	60	46
Neighborhood Revitalization Rebate	(1,054)	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	49,289	51,027	7,924
Resources Available:	110,847	121,836	41,242
Expenditures:			
Wages & Benefits	29,103	39,500	40,500
Commercial Insurance	1,103	2,018	2,400
Commodities	2,637	7,000	7,000
Materials & Programming	0	5,000	5,000
Building Expenses	0	30,000	30,000
Transfer to Capital Improvement	5,000	5,000	5,000
Miscellaneous	2,195	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	40,038	88,518	89,900
Unencumbered Cash Balance Dec 31	70,809	33,318	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	93,760	89,900	89,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,900
		Tax Required	48,658
	Delinquent Comp Rate:	2.4%	1,168
		Amount of 2025 Ad Valorem Tax	49,826

CPA Summary

CITY OF OXFORD 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	16,868	9,544	19,824
Receipts:			
State of Kansas Gas Tax	28,401	27,130	27,130
County Transfers Gas	0	0	0
Sumner Street	6,000	7,500	6,000
Miscellaneous	275	3,600	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,676**	**38,230**	**36,130**
Resources Available:	**51,544**	**47,774**	**55,954**
Expenditures:			
Wages & Benefits	26,435	20,150	32,500
Commodities/Commercial Insurance	4,087	2,400	6,600
Repairs/Maintenance/Fuel	3,491	2,400	8,000
Transfers Out	7,000	3,000	
Cash Reserve (2026 column)			
Miscellaneous	987	0	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,000**	**27,950**	**48,100**
Unencumbered Cash Balance Dec 31	9,544	19,824	7,854
2024/2025/2026 Budget Authority Amount	42,000	44,750	48,100

Adopted Budget

Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	448,698	415,628	461,228
Receipts:			
Utility Connection Fees	3,631	4,500	4,500
Sales of Service	1,070,022	1,245,000	1,245,000
Penalties	11,183	12,300	12,300
Pole Rental/Capacity Payments	45,327	45,000	45,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,130,163**	**1,306,800**	**1,306,800**
Resources Available:	**1,578,861**	**1,722,428**	**1,768,028**
Expenditures:			
Wages & Benefits	151,133	153,450	208,500
Commercial Insurance	29,000	45,000	53,000
Commodities/Utilities	19,462	25,000	29,500
Repairs/Maintenance/Fuel/Auto Expenses	7,830	14,500	66,000
Meters & Materials	19,763	17,500	25,000
Electric Purchased from KPP Energy	648,458	700,000	750,000
Transfers Out	287,000	305,000	500,000
Cash Reserve (2026 column)			
Miscellaneous	587	750	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,163,233**	**1,261,200**	**1,632,750**
Unencumbered Cash Balance Dec 31	415,628	461,228	135,278
2024/2025/2026 Budget Authority Amount	1,230,550	1,300,100	1,632,750

CPA Summary

CITY OF OXFORD 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	155,016	162,442	156,592
Receipts:			
Sales of Service	177,039	185,000	185,000
Penalties	1,643	2,500	2,500
Connection Fees	3,350	3,500	3,500
Miscellaneous	1,362	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**183,394**	**192,000**	**192,000**
Resources Available:	**338,410**	**354,442**	**348,592**
Expenditures:			
Wages & Benefits	67,023	82,950	96,600
Repair & Maintenance	6,297	7,000	7,500
Commodities/Commercial Insurance/Utilit	47,959	54,900	68,700
Transfers Out	53,300	52,000	55,000
Cash Reserve (2026 column)			
Miscellaneous	1,389	1,000	1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**175,968**	**197,850**	**229,300**
Unencumbered Cash Balance Dec 31	162,442	156,592	119,292
2024/2025/2026 Budget Authority Amoun	192,000	204,850	229,300

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,476	41,623	33,643
Receipts:			
Sales of Service	58,481	65,000	65,000
Penalties	682	2,000	1,000
Interest on Idle Funds			
Miscellaneous	4,015	4,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,178**	**71,000**	**68,000**
Resources Available:	**94,654**	**112,623**	**101,643**
Expenditures:			
Wages & Benefits	22,132	42,180	49,850
Repair/Maintenance/Fuel	4,746	5,000	5,500
Commodities/Utilities	2,938	4,000	5,500
Commercial Insurance	933	2,500	3,000
Contractual Services	2,282	5,000	10,000
Transfers Out	20,000	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous	0	300	300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,031**	**78,980**	**94,150**
Unencumbered Cash Balance Dec 31	41,623	33,643	7,493
2024/2025/2026 Budget Authority Amoun	77,350	78,980	94,150

CPA Summary

CITY OF OXFORD 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,787	49,092	45,292
Receipts:			
Sales of Service	148,709	160,000	160,000
Penalties	1,814	2,100	2,000
Miscellaneous	152	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,675**	**162,600**	**162,500**
Resources Available:	**186,462**	**211,692**	**207,792**
Expenditures:			
Contractual Service	132,679	160,000	150,000
Burn Site Attendant Fees	1,200	1,500	1,500
Commodities	741	900	900
Cash Reserve (2026 column)			
Miscellaneous	2,750	4,000	4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**137,370**	**166,400**	**156,400**
Unencumbered Cash Balance Dec 31	49,092	45,292	51,392
2024/2025/2026 Budget Authority Amoun	141,500	166,400	156,400

Adopted Budget

Equipment Reserve	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	122,501	124,656	83,156	
Receipts:				
Transfers In	62,053	86,000	93,000	
Miscellaneous	0	500	500	
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**62,053**	**86,500**	**93,500**	
Resources Available:	**184,554**	**211,156**	**176,656**	
Expenditures:				
Equipment Reserve	59,898	128,000	164,500	146000
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**59,898**	**128,000**	**164,500**	
Unencumbered Cash Balance Dec 31	124,656	83,156	12,156	
2024/2025/2026 Budget Authority Amoun	89,000	128,000	164,500	

CPA Summary

CITY OF OXFORD 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,144,272	1,154,622	318,122
Receipts:			
Transfers In	123,000	203,000	574,054
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,000**	**203,000**	**574,054**
Resources Available:	**1,267,272**	**1,357,622**	**892,176**
Expenditures:			
Improvements/Expenditures	112,650	1,039,500	612,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**112,650**	**1,039,500**	**612,000**
Unencumbered Cash Balance Dec 31	1,154,622	318,122	280,176
2024/2025/2026 Budget Authority Amoun	551,500	1,039,500	612,000

Adopted Budget

Swimming Pool	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,535	28,412	24,312
Receipts:			
Tickets/Pass Sales	5,475	8,000	8,000
Concessions	4,255	6,000	5,000
Pool Parties/Swimming Lessons	2,553	2,400	2,700
Transfers In	35,000	25,000	40,000
Miscellaneous	0	2,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,283**	**43,400**	**56,700**
Resources Available:	**65,818**	**71,812**	**81,012**
Expenditures:			
Wages & Benefits	21,096	27,500	35,600
Commercial Insurance	2,266	3,500	4,200
Commodities	6,432	8,000	8,500
Repair & Maintenance/Pool Supplies	7,612	8,000	12,000
Cash Reserve (2026 column)			
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,406**	**47,500**	**60,800**
Unencumbered Cash Balance Dec 31	28,412	24,312	20,212
2024/2025/2026 Budget Authority Amoun	57,200	47,500	60,800

CPA Summary

CITY OF OXFORD 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Oil Lease**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,902	17,722	14,222
Receipts:			
Oil Royalties	5,181	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,181**	**6,000**	**6,000**
Resources Available:	**19,083**	**23,722**	**20,222**
Expenditures:			
Taxes	0	500	500
Water System Improvements	1,361	9,000	10,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,361**	**9,500**	**11,000**
Unencumbered Cash Balance Dec 31	17,722	14,222	9,222
2024/2025/2026 Budget Authority Amount	9,700	9,500	11,000

CPA Summary

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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:		
Farm/Airport		**Sales Tax**		**Water Protection Fee**		**ARPA/Grant Proceeds**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	255,357	Cash Balance Jan 1	-1,115	Cash Balance Jan 1	160	Cash Balance Jan 1	72,692	Cash Balance Jan 1		327,094
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Crops	82,688	Sales Tax	28,178	Water Protection Fee	1,039	ARPA Award	0			
Pasture Rent	700									
Hangar Rent	12,075									
Miscellaneous	0									
Total Receipts	95,463	Total Receipts	28178	Total Receipts	1039	Total Receipts	0	Total Receipts	0	124,680
Resources Available:	350,820	Resources Available:	27,063	Resources Available:	1,199	Resources Available:	72,692	Resources Available:	0	451,774
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Wages & Benefits	48,608	Payment to State	28,401	Payment to State	913	ARPA Expenses	0			
Commercial Insurance	5,655					Gifts & Grants Exp.	72,692			
Fuel/Utilities	3,690									
Commodities	53,845									
Fertilizer/Sprays	16,184									
Total Expenditures	127,982	Total Expenditures	28,401	Total Expenditures	913	Total Expenditures	72,692	Total Expenditures	0	229,988
Cash Balance Dec 31	222,838	Cash Balance Dec 31	-1,338	Cash Balance Dec 31	286	Cash Balance Dec 31	0	Cash Balance Dec 31	0	221,786 **
			See Tab B							221,786 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
CITY OF OXFORD
will meet on August 19, 2025 at 7:00 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 and the amount of ad valorem tax.
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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate 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	600,914	46.374	731,258	43.916	1,147,129	302,338	40.761
Debt Service							
Library	40,038	6.500	88,518	6.051	89,900	49,826	6.717
Special Highway	42,000		27,950		48,100		
Electric	1,163,233		1,261,200		1,632,750		
Water	175,968		197,850		229,300		
Sewer	53,031		78,980		94,150		
Refuse	137,370		166,400		156,400		
Equipment Reserve	59,898		128,000		164,500		
Capital Improvement	112,650		1,039,500		612,000		
Swimming Pool	37,406		47,500		60,800		
Community Oil Lease	1,361		9,500		11,000		
Non-Budgeted Funds-A	229,988						
Totals	2,653,857	52.874	3,776,656	49.967	4,246,029	352,164	47.478
						*Revenue Neutral Rate***	*47.478*
Less: Transfers	364,000		389,000		782,054		
Net Expenditure	2,289,857		3,387,656		3,463,975		
Total Tax Levied	352,158		352,162		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,660,328		7,033,109		7,417,352		

Outstanding Indebtedness, January 1,	2023	2024	2025
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

Input Sheet for City1 Budget Workbook

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

Enter year being budgeted (YYYY): **2026**

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 2025 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2025 *Expenditures*	2024 Ad Valorem Tax
General	12-101a	845,167	309,515
Debt Service	10-113		
Library	12-1220	89,500	42,647

Fund name for all other funds with a tax levy:

Total Tax Levy Funds for 2025 Budgeted Year: 352,162

Other (non-tax levy) fund names:

Special Highway	44,750
Electric	1,300,100
Water	204,850
Sewer	78,980
Refuse	166,400
Equipment Reserve	128,000
Capital Improvement	1,039,500
Swimming Pool	47,500

Single Non Tax Levy:

1	Community Oil Lease	9,500
2		
3		
4		
Total Expenditures for 2025 Budgeted Year		3,954,247

Non-Budgeted (A):

1	Farm/Airport
2	Sales Tax
3	Water Protection Fee
4	ARPA/Grant Proceeds
5	

Non-Budgeted (B)

1	
2	
3	
4	
5	

From the 2025 Budget, Budget Summary Page	2023 Tax Rate (2024 Column)
General	46.374
Debt Service	
Library	6.500
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	52.874

Total Tax Levied (2024 budget column)	352,158
Assessed Valuation (2024 budget column)	6,660,328

Outstanding Indebtedness, January 1:	2023	2024
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	0	0

CITY OF OXFORD 2026

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

From the County Clerk's 2026 Budget Information:	
Total Assessed Valuation for 2025	7,417,352
Gross earnings (intangible) tax estimate for 2026	0
Neighborhood Revitalization	194,976

Revenue Neutral Rate 47.478

Actual Tax Rates for the 2025 Budget:

Fund	Rate
General	43.916
Debt Service	
Library	6.051
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	49.967

Final Assessed Valuation from the November 1, 2024 Abstract	7,033,109

From the County Treasurer's Budget Information - 2026 Budget Year Estimates:	
Motor Vehicle Tax Estimate	49,599
Recreational Vehicle Tax Estimate	1,284
16\20 M Vehicle Tax	828
Commercial Vehicle Tax Estimate	964
Watercraft Tax Estimate	382

Computation of Delinquency

Actual Delinquency for 2023 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):	
2026 State Distribution for Kansas Gas Tax	27,130
2026 County Transfers for Gas***	0
Adjusted 2025 State Distribution for Kansas Gas Tax	27,130
Adjusted 2025 County Transfers for Gas***	0

***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 2024 Budget Certificate Page	
Funds	2024 Expenditure Amounts Budget Authority
General	618,390
Debt Service	0
Library	93,760
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	42,000
Electric	1,230,550
Water	192,000
Sewer	77,350
Refuse	141,500
Equipment Reserve	89,000
Capital Improvement	551,500
Swimming Pool	57,200
Community Oil Lease	9,700
0	
0	
0	

Note: If the 2024 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS,
SUMNER COUNTY SS:

Bill Rhiley,

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

Said newspaper has been published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted to the post office of Belle Plaine, Kansas in said County as periodical class matter.

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

August 7, 2025

Bill Rhiley
Signature

Subscribed and sworn to before me
August 7, 2025.

Kodie L. Conley
Notary Public

KODIE L. CONLEY
Notary Public - State of Kansas
My Appt. Expires 9-11-2027

City of Oxford Notice of Budget Hearing on August 19th for publication for the August 7, 2025 edition of BPN/ OXR LEGAL – 3 col. x 7" = 21 col. inches x $7.50/col. inch = $157.50 per week

RECEIVED
AUG 18 2025
CITY OF OXFORD

Legal Notice
(Published in The Belle Plaine News / Oxford Register on Thursday, August 7, 2025 1t2a0tN

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Special Highway	42,000		27,950		48,100		
Electric	1,163,233		1,261,200		1,632,750		
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Non-Budgeted Funds-A	229,988						
Totals	2,653,837	52.874	3,776,656	49.967	4,246,029	352,174	47.478
							*Revenue Neutral Rate** 47.478
Less: Transfers	364,009		389,000		777,054		
Net Expenditures	2,289,853		3,387,656		3,468,975		
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Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

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Legal Notice

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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