2025

CERTIFICATE

To the Clerk of SUMNER, State of Kansas

We, the undersigned, officers of

CITY OF OXFORD

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	845,167	309,515	43.910
Debt Service	10-113				
Library	12-1220		89,500	42,647	6.051
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		
Community Oil Lease			9,500		
Bond & Interest					
Non-Budgeted Funds-A					
Totals		xxxxx	3,954,247	352,162	49.961
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only

7,047,888

Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	50.072
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: _____ 2024

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	308,864	45,962	1,065	938	681	430
Debt Service						
Library	43,294	6,443	149	132	96	60
TOTAL	352,158	52,405	1,214	1,070	777	490

County Treas Motor Vehicle Estimate 52,405
County Treas Recreational Vehicle Estimate 1,214
County Treas 16/20M Vehicle Estimate 1,070
County Treas Commercial Vehicle Tax Estimate 777
County Treas Watercraft Tax Estimate 490

Motor Vehicle Factor 0.14881
Recreational Vehicle Factor 0.00345
16/20M Vehicle Factor 0.00304
Commercial Vehicle Factor 0.00221
Watercraft Factor 0.00139

CITY OF OXFORD

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
ELECTRIC	GENERAL	35,000	75,000	75,000	12-8, 825d
ELECTRIC	SWIMMING POOL	35,000	35,000	25,000	Res. # 264
ELECTRIC	CAP. IMPROVEMENT	135,000	120,000	130,000	12-1, 118
ELECTRIC	EQUIP. RESERVE	47,000	50,000	75,000	12-1, 117
WATER	EQUIP. RESERVE	10,000	10,000	10,000	12-1, 117
WATER	CAP. IMPROVEMENT	42,000	42,000	42,000	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
BOND & INTEREST	GENERAL	28,675	0	0	10-117a
	Totals	364,675	364,000	389,000	
	Adjustments*				
	Adjusted Totals	364,675	364,000	389,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

CITY OF OXFORD

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

State of Kansas
City

CITY OF OXFORD

2025

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, 2024	Payments Due 2024	Payments Due 2025
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: 2025

Library found in: CITY OF OXFORD
SUMNER

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

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$43,294	$42,647
Delinquent Tax	$1,000	$1,500
Motor Vehicle Tax	$6,280	$6,443
Recreational Vehicle Tax	$150	$149
16/20M Vehicle Tax	$133	$132
TOTAL TAXES	$50,857	$50,871
Difference in Total Taxes:	$14	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,660,328	$7,033,109
Did Assessed Valuation Decrease?	No	
Levy Rate	6.5	6.064
Difference in Levy Rate:	(0.436)	
Qualify for grant: Not 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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	126,885	147,765	194,289
Receipts:			
Ad Valorem Tax	260,295	308,864	xxxxxxxxxxxxxxxx
Delinquent Tax	9,639	9,000	9,000
Motor Vehicle Tax	46,158	42,873	45,962
Recreational Vehicle Tax	1,075	1,047	1,065
16/20M Vehicle Tax	772	905	938
Commercial Vehicle Tax	668	901	681
Watercraft Tax	0	292	430
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	31,015	31,000	31,000
Local Sales Tax	66,447	57,000	57,000
Franchise Tax	27,697	19,500	19,500
Licenses	1,718	2,300	1,835
Camping Fees	19,610	22,000	22,000
Municipal Court	18,929	10,300	11,170
D.A.R.E.	0	600	600
Operating Transfers	35,000	75,000	75,000
Transfer In - Bond & Interest	28,675	0	0
PD Vin Inspections	870	600	1,000
Contributions/Donations	0	1,800	1,800
SRO Payroll Reimbursement from USD 358	0	20,000	46,563
In Lieu of Taxes (IRB)			
Interest on Idle Funds	25,259	10,000	15,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	15,398	9,000	9,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**589,225**	**622,982**	**349,544**
Resources Available:	**716,110**	**770,747**	**543,833**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	716,110	770,747	543,833
Expenditures:			
CITY OFFICE	109,071	150,668	229,200
POLICE DEPARTMENT	396,896	360,521	451,258
MUNICIPAL COURT	2,328	2,250	2,900
PARKS DEPARTMENT	30,626	32,124	67,700
AID & GENERAL EXPENSES	23,998	25,050	62,886
CIVIL DEFENSE	228	400	5,000
FIRST RESPONDERS	5,198	5,445	26,223
0	0	0	0
Sub-Total detail page	568,345	576,458	845,167
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**568,345**	**576,458**	**845,167**
Unencumbered Cash Balance Dec 31	147,765	194,289	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	554,575	618,390	845,167
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	845,167
		Tax Required	301,334
	Delinquent Comp Rate:	2.7%	8,181
		Amount of 2024 Ad Valorem Tax	309,515

CPA Summary

CITY OF OXFORD

2025

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
CITY OFFICE			
Wages & Benefits	76,305	108,000	170,400
Commodities	24,972	23,000	26,800
Commercial Insurance	3,619	15,468	21,000
Miscellaneous	1,027	1,000	5,000
Utilities	3,148	3,200	6,000
Total	**109,071**	**150,668**	**229,200**
POLICE DEPARTMENT			
Wages & Benefits	342,041	300,000	386,683
Commodities/Utilites	27,001	26,200	26,075
Commercial Insurance	17,684	23,321	26,000
Auto Expenses/Fuel	10,170	11,000	12,500
Total	**396,896**	**360,521**	**451,258**
MUNICIPAL COURT			
Fees to State	2,240	2,200	2,400
Miscellaneous	88	50	500
Total	**2,328**	**2,250**	**2,900**
PARKS DEPARTMENT			
Wages & Benefits	15,677	15,000	36,900
Commodities/Utilities	9,675	10,000	15,500
Commercial Insurance	2,012	5,124	7,300
Repair & Maintenance	3,262	2,000	8,000
Total	**30,626**	**32,124**	**67,700**
AID & GENERAL EXPENSES			
Audit/Legal Fees/Budget Expenses	13,485	14,500	20,500
Donations/Aid	7,066	7,300	12,636
Property Tax/Neigh. Revit. Rebate	0	0	1,000
Condemnations/Advertising/Misc.	3,447	3,250	28,750
Total	**23,998**	**25,050**	**62,886**
CIVIL DEFENSE			
Commodities/Community Text Alerts	228	400	5,000
Total	**228**	**400**	**5,000**
FIRST RESPONDERS			
Wages & Benefits	0	500	5,685
Commercial Insurance	2,155	3,120	6,000
Repairs & Maintenance/Auto/Fuel	0	500	6,038
Training/Commodities/Miscellaneous	3,043	1,325	8,500
Total	**5,198**	**5,445**	**26,223**
Total	**0**	**0**	**0**
Page Total	**568,345**	**576,458**	**845,167**

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

CITY OF OXFORD

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.7%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	47,672	55,368	39,600
Receipts:			
Ad Valorem Tax	38,131	43,294	xxxxxxxxxxxxxxx
Delinquent Tax	1,471	1,000	1,500
Motor Vehicle Tax	6,637	6,280	6,443
Recreational Vehicle Tax	155	150	149
16/20M Vehicle Tax	116	133	132
Commercial Vehicle Tax	96	132	96
Watercraft Tax	0	43	60
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(1,132)	0	0
Miscellaneous	250	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,724	51,032	8,380
Resources Available	93,396	106,400	47,980
Expenditures:			
Wages & Benefits	28,971	50,000	40,500
Commercial Insurance	1,422	3,000	2,000
Commodities	2,635	8,700	7,000
Transfer to Capital Improvement	5,000	5,000	5,000
Patron Materials & Programming	0	0	5,000
Building Expenses	0	0	30,000
Miscellaneous	0	100	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	38,018	66,800	89,500
Unencumbered Cash Balance Dec 31	55,368	39,600	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	85,650	93,760	89,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,500
		Tax Required	41,520
	Delinquent Comp Rate:	2.7%	1,127
		Amount of 2024 Ad Valorem Tax	42,647

CPA Summary

CITY OF OXFORD 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,538	15,061	8,816
Receipts:			
State of Kansas Gas Tax	21,053	27,050	27,030
County Transfers Gas	0	0	0
Sumner Street	6,000	6,000	6,000
Interest on Idle Funds			
Miscellaneous	470	1,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,523**	**34,050**	**36,030**
Resources Available:	**55,061**	**49,111**	**44,846**
Expenditures:			
Wages & Benefits	23,539	25,550	28,150
Commodities/Commercial Insurance	3,942	3,645	4,100
Repairs/Maintenance/Fuel	5,519	3,500	4,500
Transfers Out	7,000	7,000	7,000
Cash Reserve (2025 column)			
Miscellaneous	0	600	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,000**	**40,295**	**44,750**
Unencumbered Cash Balance Dec 31	15,061	8,816	96
2023/2024/2025 Budget Authority Amount	40,250	42,000	44,750

Adopted Budget

Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	501,830	591,202	567,152
Receipts:			
Utility Connection Fees	4,990	4,200	4,200
Sales of Service (Commercial/Residential/I	1,139,766	1,145,000	1,145,000
Penalties	11,237	12,300	12,300
Pole Rental/Capacity Payments	30,968	45,000	45,000
Interest on Idle Funds	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,186,961**	**1,206,500**	**1,206,500**
Resources Available:	**1,688,791**	**1,797,702**	**1,773,652**
Expenditures:			
Wages & Benefits	167,981	120,300	151,450
Commercial Insurance	29,766	40,000	45,000
Commodities/Utilities	20,537	28,450	30,900
Repairs/Maintenance/Fuel/Auto	4,872	44,300	49,500
Meters & Materials	19,965	17,500	17,500
Electric Purchased-KPP	601,709	700,000	700,000
Transfers Out	252,000	280,000	305,000
Cash Reserve (2025 column)			
Miscellaneous	759	0	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,097,589**	**1,230,550**	**1,300,100**
Unencumbered Cash Balance Dec 31	591,202	567,152	473,552
2023/2024/2025 Budget Authority Amount	1,151,371	1,230,550	1,300,100

CPA Summary

CITY OF OXFORD 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	157,666	153,604	148,204
Receipts:			
Sales of Service	170,539	180,000	185,000
Penalties	1,537	2,800	2,500
Connection Fees	4,390	3,500	3,500
Interest on Idle Funds			
Miscellaneous	21	300	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**176,487**	**186,600**	**192,000**
Resources Available:	**334,153**	**340,204**	**340,204**
Expenditures:			
Wages & Benefits	72,319	73,000	81,700
Repair & Maintenance	12,170	6,000	18,500
Commodities/Commercial Insurance/Utiliti	43,025	61,000	51,650
Transfers Out	52,000	52,000	52,000
Cash Reserve (2025 column)			
Miscellaneous	1,035	0	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**180,549**	**192,000**	**204,850**
Unencumbered Cash Balance Dec 31	153,604	148,204	135,354
2023/2024/2025 Budget Authority Amount	183,050	192,000	204,850

Adopted Budget

Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,382	29,877	19,527
Receipts:			
Sales of Service	61,417	65,000	65,000
Penalties	748	2,000	2,000
Interest on Idle Funds	0	0	
Miscellaneous	61	0	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,226**	**67,000**	**71,000**
Resources Available:	**94,608**	**96,877**	**90,527**
Expenditures:			
Wages & Benefits	31,818	46,050	41,680
Repair & Maintenance/Fuel	3,688	2,800	5,000
Commodities/Commercial Insurance	3,842	8,500	7,000
Transfers Out	20,000	20,000	20,000
Contractual Services	5,195	0	5,000
Cash Reserve (2025 column)			
Miscellaneous	188	0	300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,731**	**77,350**	**78,980**
Unencumbered Cash Balance Dec 31	29,877	19,527	11,547
2023/2024/2025 Budget Authority Amount	73,350	77,350	78,980

CPA Summary

CITY OF OXFORD

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,723	19,614	30,714
Receipts:			
Sales of Service	149,018	150,000	160,000
Penalties	1,715	2,100	2,100
Interest on Idle Funds			
Miscellaneous	28	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,761**	**152,600**	**162,600**
Resources Available:	**171,484**	**172,214**	**193,314**
Expenditures:			
Contractual Services	144,568	135,000	160,000
Burn Site Attendant Fees	1,425	1,500	1,500
Commodities	879	1,000	900
Cash Reserve (2025 column)			
Miscellaneous	4,998	4,000	4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**151,870**	**141,500**	**166,400**
Unencumbered Cash Balance Dec 31	19,614	30,714	26,914
2023/2024/2025 Budget Authority Amoun	145,000	141,500	166,400

See Tab A

Adopted Budget

Equipment Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	109,052	114,147	86,147
Receipts:			
Transfers In	58,000	61,000	76,000
Interest on Idle Funds			
Miscellaneous	942	0	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,942**	**61,000**	**76,500**
Resources Available:	**167,994**	**175,147**	**162,647**
Expenditures:			
Equipment Reserve	53,847	89,000	128,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,847**	**89,000**	**128,000**
Unencumbered Cash Balance Dec 31	114,147	86,147	34,647
2023/2024/2025 Budget Authority Amoun	103,000	89,000	128,000

CPA Summary

CITY OF OXFORD 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,214,631	1,277,104	1,299,454
Receipts:			
Transfers In	208,000	188,000	790,000
Interest on Idle Funds	0	0	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**208,000**	**188,000**	**793,000**
Resources Available:	**1,422,631**	**1,465,104**	**2,092,454**
Expenditures:			
Improvements/Expenditures	145,527	165,650	1,039,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**145,527**	**165,650**	**1,039,500**
Unencumbered Cash Balance Dec 31	1,277,104	1,299,454	1,052,954
2023/2024/2025 Budget Authority Amoun	531,500	525,500	1,039,500

Adopted Budget

Swimming Pool	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,620	16,833	15,733
Receipts:			
Tickets/Pass Sales	6,063	8,000	8,000
Concessions	4,635	6,000	6,000
Pool Parties/Swimming Lessons	2,921	2,400	2,400
Transfers In	35,000	20,000	25,000
Interest on Idle Funds	0	0	
Miscellaneous	145	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,764**	**38,400**	**43,400**
Resources Available:	**57,384**	**55,233**	**59,133**
Expenditures:			
Wages & Benefits	22,046	21,400	26,900
Commercial Insurance	3,146	3,000	3,500
Commodities	8,297	8,100	9,100
Repair & Maintenance/Pool Supplies	7,062	7,000	8,000
Transfers Out	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,551**	**39,500**	**47,500**
Unencumbered Cash Balance Dec 31	16,833	15,733	11,633
2023/2024/2025 Budget Authority Amoun	58,925	57,200	47,500

CPA Summary

CITY OF OXFORD

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Oill Lease**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,721	9,899	9,099
Receipts:			
Oil Royalties	2,805	8,900	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,805**	**8,900**	**6,000**
Resources Available:	**11,526**	**18,799**	**15,099**
Expenditures:			
Taxes	384	500	500
Water System Improvements	1,243	9,200	9,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,627**	**9,700**	**9,500**
Unencumbered Cash Balance Dec 31	9,899	9,099	5,599
2023/2024/2025 Budget Authority Amount	10,500	9,700	9,500

CPA Summary

CITY OF OXFORD

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bond & Interest**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,675	0	10,000
Receipts:			
Special Assessments	0	10,000	19,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	10,000	19,000
Resources Available:	28,675	10,000	29,000
Expenditures:			
Transfers to General	28,675	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	28,675	0	0
Unencumbered Cash Balance Dec 31	0	10,000	29,000
2023/2024/2025 Budget Authority Amount	28,675	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Farm/Airport		(2) Fund Name: Sales Tax		(3) Fund Name: Water Protection Fee		(4) Fund Name: ARPA/Grant Proceeds		(5) Fund Name: Certificate of Deposit		
Unencumbered Cash Balance Jan 1	285,212	Unencumbered Cash Balance Jan 1	2,586	Unencumbered Cash Balance Jan 1	65	Unencumbered Cash Balance Jan 1	72,692	Unencumbered Cash Balance Jan 1		Total 360,555
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Crops	24,636	Sales Tax	30,489	Water Protection Fee	1,080	ARPA Award	0	Interest Earned		
Pasture Rent	700									
Hangar Rent	7,650									
Miscellaneous	0									
Total Receipts	32,986	Total Receipts	30489	Total Receipts	1080	Total Receipts	0	Total Receipts	0	64,555
Resources Available:	318,198	Resources Available:	33,075	Resources Available:	1,145	Resources Available:	72,692	Resources Available:	0	425,110
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Wages & Benefits	51,449	Payment to State	34,818	Payment to State	1,086	ARPA Expenses	0			
Commercial Insurance	5,192					Gifts & Grants Exp	10,775			
Fuel/Utilities	4,792									
Commodities	20,426									
Fertilizer/Sprays	16,124									
Total Expenditures	97,983	Total Expenditures	34,818	Total Expenditures	1,086	Total Expenditures	10,775	Total Expenditures	0	144,662
Cash Balance Dec 31	220,215	Cash Balance Dec 31	-1,743	Cash Balance Dec 31	59	Cash Balance Dec 31	61,917	Cash Balance Dec 31	0	280,448 **
		See Tab B	10-1116 applies							280,448 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

The governing body of
CITY OF OXFORD
will meet on August 6, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	568,345	44.377	576,458	46.374	845,167	309,515	44.008
Debt Service							
Library	38,028	6.501	66,800	6.500	89,500	42,647	6.064
Special Highway	40,000		40,295		44,750		
Electric	1,097,589		1,230,550		1,300,100		
Water	180,549		192,000		204,850		
Sewer	64,731		77,350		78,980		
Refuse	151,870		141,500		166,400		
Equipment Reserve	53,847		89,000		128,000		
Capital Improvement	145,527		165,650		1,039,500		
Swimming Pool	40,551		39,500		47,500		
Community Oill Lease	1,627		9,700		9,500		
Bond & Interest	28,675						
Non-Budgeted Funds-A	144,662						
Totals	2,556,001	50.878	2,628,803	52.874	3,954,247	352,162	50.072
						*Revenue Neutral Rate***	*50.072*
Less: Transfers	364,675		364,000		389,000		
Net Expenditure	2,191,326		2,264,803		3,565,247		
Total Tax Levied	315,315		352,158		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,197,488		6,660,328		7,033,109		

Outstanding Indebtedness, January 1,	2022	2023	2024
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

Enter year being budgeted (YYYY): 2025

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 2024 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2024 *Expenditures*	2023 Ad Valorem Tax
General	12-101a	618,390	308,864
Debt Service	10-113	0	0
Library	12-1220	93,760	43,294
Fund name for all other funds with a tax levy:			
Total Tax Levy Funds for 2024 Budgeted Year			352,158

Other (non-tax levy) fund names:

Special Highway	42,000
Electric	1,230,550
Water	192,000
Sewer	77,350
Refuse	141,500
Equipment Reserve	89,000
Capital Improvement	525,500
Swimming Pool	57,200

Single Non Tax Levy:

1	Community Oill Lease	9,700
2	Bond & Interest	0
3		
4		
Total Expenditures for 2024 Budgeted Year		3,076,950

Non-Budgeted (A):

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

Non-Budgeted (B)

1	
2	
3	
4	
5	

From the 2024 Budget, Budget Summary Page		2022 Tax Rate (2023 Column)
General		44.377
Debt Service		0.000
Library		6.501
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		50.878

Total Tax Levied (2023 budget column)		315,315
Assessed Valuation (2023 budget column)		6,197,488

Outstanding Indebtedness, January 1:		2022	2023
G.O. Bonds		0	0
Revenue Bonds		0	0
Other		0	0
Lease Purchase Principal		0	0

CITY OF OXFORD 2025

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

From the County Clerk's 2025 Budget Information:	
Total Assessed Valuation for 2024	7,033,109
Gross earnings (intangible) tax estimate for 2025	0
Neighborhood Revitalization	101,904

Revenue Neutral Rate 50.072

Actual Tax Rates for the 2024 Budget:

Fund	Rate
General	46.374
Debt Service	
Library	6.500
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	52.874

Final Assessed Valuation from the November 1, 2023 Abstract 6,660,328

From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	
Motor Vehicle Tax Estimate	52,405
Recreational Vehicle Tax Estimate	1,214
16\20 M Vehicle Tax	1,070
Commercial Vehicle Tax Estimate	777
Watercraft Tax Estimate	490

Computation of Delinquency

Actual Delinquency for 2022 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** 2.7%

**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):	
2025 State Distribution for Kansas Gas Tax	27,030
2025 County Transfers for Gas***	0
Adjusted 2024 State Distribution for Kansas Gas Tax	27,050
Adjusted 2024 County Transfers for Gas***	0

***Note: Only used when a portion of the County monies are distributed to the Cities under the K.S.A. 79-3425c

From the 2023 Budget Certificate Page	
Funds	2023 Expenditure Amounts Budget Authority
General	554,575
Debt Service	0
Library	85,650
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	40,250
Electric	1,151,371
Water	183,050
Sewer	73,350
Refuse	145,000
Equipment Reserve	103,000
Capital Improvement	531,500
Swimming Pool	58,925
Community Oill Leas	10,500
Bond & Interest	28,675
0	
0	

Note: If the 2023 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

City of Oxford
Est. 1871 Kansas

NOTICE OF REVENUE NEUTRAL RATE INTENT

THE GOVERNING BODY OF THE CITY OF OXFORD, KANSAS, HEREBY NOTIFIES THE SUMNER COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE.

☐ Yes, we intend to exceed the Revenue Neutral Rate, and our proposed mill levy rate is _____. The proposed ad valorem tax is $_____. The date of our hearing is _____, _____, 2024, at 7:00 P.M., and will be held at the Oxford City Building located at 115 S. Sumner in Oxford, Kansas.

☑ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 19, 2024.

(SEAL)

RECEIVED
JUL 19 2024
Sumner County Clerk

Shannon Butts
Clerk or Officer of Governing Body

NOTE: Notice is required to be sent to County Clerk on or before 5:00 p.m. on July 20, otherwise the Revenue Neutral Rate cannot be exceeded. Signed notices may be scanned and sent electronically.

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

RECEIVED

AUG 0 2 2024

CITY OF OXFORD

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 week only, that publication thereof being made on the date of:

July 25, 2024

Signature

Subscribed and sworn to before me this.
July 25, 2024

Notary Public

KYLEI P. FARMER
Notary Public - State of Kansas
My Appt. Expires 9-11-2027

City of Oxford Notice of Budget Hearing, Belle Plaine News/ Oxford Register/ South Haven New Era, 1 time, July 25, 2024
3 col. x 7.5" = 22.5 col. inches
x $7.50/col. inch = $168.75 per week

Printer's Fee, One Pub.	$ 168.75
Affidavits @ $5.00 each	$ 0.00
Tear sheets @ $5.00 each	$ 0.00
TOTAL	$ 168.75

Legal Notice
(Published in The Belle Plaine News / Oxford Register on Thursday, July 25, 2024 1

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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 Bylstor
Official Title: City Clerk