CERTIFICATE | 2025

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 2025; and (3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	4,183,630	1,462,050	
Debt Service	10-113	8	13,163		
Library	12-1220	8	224,342	205,692	
		8			
Special Highway		9	143,500		
Special Parks		9	65,000		
Convention and Tourism		10	213,200		
911 Fund		10	696,000		
Water Utility		11	1,354,000		
Sanitation Utility		12	1,191,807		
2024 GO Bond		13	95,800		
Non-Budgeted Funds-A		14a			
Non-Budgeted Funds-B		14b			
Non-Budgeted Funds-C		14c			
Non-Budgeted Funds-D		14d			
Totals		xxxxxx	8,180,442	1,667,742	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neigborhood Revitalization Rebate					

Final County Assessed Valuation	County Clerk's Use Only
Logan County	
Gove County	
Thomas County	
0	
Nov 1, 2024 Total Assessed Valuation	

Revenue Neutral Rate: 84.582

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 Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,333,244	150,188	2,203	1,767	12,044	1,679
Debt Service	47,027	5,298	78	62	425	59
Library	201,353	22,682	333	267	1,819	253
TOTAL	1,581,624	178,168	2,614	2,096	14,288	1,991

County Treas Motor Vehicle Estimate 178,168

County Treas Recreational Vehicle Estimate 2,614

County Treas 16/20M Vehicle Estimate 2,096

County Treas Commercial Vehicle Tax Estimate 14,288

County Treas Watercraft Tax Estimate 1,991

Motor Vehicle Factor 0.11265

Recreational Vehicle Factor 0.00165

16/20M Vehicle Factor 0.00133

Commercial Vehicle Factor 0.00903

Watercraft Factor 0.00126

City of Oakley 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
General Fund - General	Equipment Reserve Fund		15,000	20,000	K.S.A.12.1.117
General Fund - General	Capital Improvement Fund	15,000	15,000	250,000	K.S.A.12.1.118
General Fund - General	Cap. Improvement-Street	291,736	280,000	290,000	K.S.A.12.1.117
Water Utility Fund	General Fund	300,000	450,000	400,000	K,S.A. 12-825d
Water Utility Fund	Water Reserve Fund	90,000	94,515	150,000	K,S.A. 12-825d
Water Utility Fund	Equipment Reserve Fund	75,000	75,000	75,000	K,S.A. 12-825d
Sanitation Utility Fund	Genral Fund	100,000	277,500	300,000	K,S.A. 12-825d
Sanitation Utility Fund	Sanitation Reserve Fund	60,000	75,000	75,000	K,S.A. 12-825d
Sanitation Utility Fund	Equipment Reserve Fund	40,000	40,000	50,000	K,S.A. 12-825d
	Totals	971,736	1,322,015	1,610,000	
	Adjustments*				
	Adjusted Totals	971,736	1,322,015	1,610,000	

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

City of Oakley 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:											
Bond Series 2014	12/19/2014	9/1/2024	2.42	470,000	57,000	March		855			
						September	September	855	57,000	0	0
Bond Series 2024 - S. Freem	10/9/2024	9/1/1932	4.10	575,000	0	March				10,814	
						September	September			11,316	65,000
Total G.O. Bonds					**57,000**			**1,710**	**57,000**	**22,130**	**65,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution Loan	4/15/2011	3/1/2031	2.58	1,563,221	663,788	March	March	8,563	40,393	7,514	41,442
						September	September	8,042	40,914	6,979	41,976
Kansas Water Pollution Loan	10/17/2022	3/1/2043	1.31	512,062	501,042	March	March	3,282	11,318	3,133	11,467
						September	September	3,208	11,392	3,058	11,542
Total Other					**1,164,830**			**23,095**	**104,017**	**20,684**	**106,427**
Total Indebtedness					**1,221,830**			**24,805**	**161,017**	**42,814**	**171,427**

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 2024	Payments Due 2024	Payments Due 2025
2019 Caterpillar Loader	12/26/2019	60	3.20	122,326	26,031	26,863	0
2007 Caterpillar Compactor	11/16/2021	60	3.32	217,000	91,073	47,817	47,817
				Totals	**117,104**	**74,680**	**47,817**

*****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 Oakley
Logan County

As provided in KSA 75-2555 *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	$201,353	$205,692
Delinquent Tax	$0	$0
Motor Vehicle Tax	$22,108	$22,682
Recreational Vehicle Tax	$418	$333
16/20M Vehicle Tax	$250	$267
TOTAL TAXES	$224,129	$228,974
Difference in Total Taxes:	$4,845	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	$18,303,996	$18,699,173
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 2025

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	410,116	636,031	686,368
Receipts:			
Ad Valorem Tax	1,180,782	1,333,244	xxxxxxxxxxxxxxxx
Delinquent Tax	10,239	20,800	
Motor Vehicle Tax	142,976	141,200	150,188
Recreational Vehicle Tax	2,105	1,689	2,203
16/20M Vehicle Tax	1,028	1,859	1,767
Commercial Vehicle Tax	11,288	14,594	12,044
Watercraft Tax	0	0	1,679
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Compensating Use Tax			
Local Alcoholic Liquor	15,060	10,000	15,050
Local Sales Tax	322,793	283,000	275,000
Municipal Court	14,704	14,000	10,000
Variance Application Fee	0		
Dog Tags & Fees	400	250	300
Building Licenses & Permit	3,225	2,800	1,500
Utility Franchise Tax	177,622	165,000	165,000
Swimming Pool Revenue	20,862	20,000	20,000
Jail Rent/Dispatch/Prisoner Care	150,057	165,062	172,148
Airport Revenue	7,294	9,000	8,500
Reimbursed Expenses	24,136	20,000	20,000
Concessions	4,907	4,000	4,000
Leases/Crop Revenue	14,831	13,900	13,900
Cemetery Lot & Grave Openings	4,784	5,000	5,000
Sale of Property	43,415	40,000	0
Police Department Revenue	16,866	4,500	2,000
Exise Tax	79	0	0
Capital Credit Refunds	56,524	0	0
Employee Insurance Contribution	13,511	0	0
Interest on Idle Funds	184,708	173,000	175,000
Sales Tax	417	400	0
Sales Tax - Street Project	291,736	273,000	290,000
Court Cost	7,204	3,800	3,500
Building/Elec/Plbg Permits	1,015	1,100	1,000
Airport Revenue - Fuel	0	0	0
FAA Grant	0	75,000	0
Employee Dental Insurance	5,312	5,500	5,500
Employee Vision Insurance	3,862	4,000	4,000
Equipment Rental	1,073	1,000	1,000
Transfer from Water Fund	377,069	400,000	400,000
Transfer from Sanitation Fund	263,309	300,000	300,000
COPS Fast Grant	0	0	0
Rec Commission Contributions	3,100	0	0
		0	
In Lieu of Taxes (IRB)		0	
Neighborhood Revitalization Rebate	-39,694	-62,191	-45,067
Miscellaneous	2,306	10,000	20,000
Does miscellaneous exceed 10% of Tot			
Total Receipts	**3,347,025**	**3,454,507**	**2,035,212**
Resources Available:	**3,757,141**	**4,090,538**	**2,721,580**

City of Oakley

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2023	Current Year Estimate Estimate for 2024	Proposed Budget Year Year for 2025
Resources Available:	3,757,141	4,090,598	2,721,580
Expenditures:			
General Government	1611013	1736550	2043925
Police Department	865027	996630	1204584
Street Department	214255	244000	261600
Fire Department	39703	36500	61850
Parks & Cemetery	306017	314300	383000
Airport Operations	84785	73250	99500
Civil Defense	244	3000	3000
0	0	0	0
Subtotal detail (Should agree with de	3121050	3404230	4057459
Cash Reserve (2025 column)			118,400
Miscellaneous			7,771
Does miscellaneous exceed 10% of Tot			
Total Expenditures	**3,121,050**	**3,404,230**	**4,183,630**
Unencumbered Cash Balance Dec 31	636,091	686,368	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority A	3,336,368	3,793,371	4,183,630
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,183,630
		Tax Required	1,462,050
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,462,050

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 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	8,820	7,450	13,163
Receipts:			
Ad Valorem Tax	37,648	47,027	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	357		
Motor Vehicle Tax	4,972	4,494	0
Recreational Vehicle Tax	73	85	0
16/20M Vehicle Tax	38	51	0
Commercial Vehicle Tax	387	341	0
Watercraft Tax	0	40	0
Special Assessments	13,665	13,665	
	3		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,263	-2,135	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**55,879**	**63,568**	**0**
Resources Available:	**64,699**	**71,018**	**13,163**
Expenditures:			
Debt Service 2014 GO Bond - Principal	54,000	57,000	
Debt Service 2014 GO Bond - Interest	3,249	855	
Cash Reserve (2025 column)			13,163
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,249**	**57,855**	**13,163**
Unencumbered Cash Balance Dec 31	7,450	13,163	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	65,399	57,855	13,163
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,163
		Tax Required	0
	Delinquent Comp Rate:	0.0%	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	2,048	1	67
Receipts:			
Ad Valorem Tax	179,685	201,353	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,632		
Motor Vehicle Tax	22,571	22,108	22,682
Recreational Vehicle Tax	332	418	333
16/20M Vehicle Tax	169	250	267
Commercial Vehicle Tax	1,763	1,680	1,819
Watercraft Tax	0	197	253
Ad Valorem Reduction	5,185		
Exise Tax	13	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,215	-9,140	-6,771
Miscellaneous			
Does miscellaneous exceed 10% of Tot			
Total Receipts	**205,135**	**216,866**	**18,583**
Resources Available:	**207,183**	**216,867**	**18,650**
Expenditures:			
Appropriation	207,182	216,800	224,342
Miscellaneous			
Does miscellaneous exceed 10% of Tot			
Total Expenditures	**207,182**	**216,800**	**224,342**
Unencumbered Cash Balance Dec 31	1	67	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amo	209,625	220,965	224,342
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	224,342
		Tax Required	205,692
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	205,692

CPA Summary

City of Oakley 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	78,678	89,037	89,594
Receipts:			
State of Kansas Gas Tax	54,584	55,080	55,040
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,584**	**55,080**	**55,040**
Resources Available:	**133,262**	**144,117**	**144,634**
Expenditures:			
Contractual Services	31,846	35,661	50,000
Commodities	156	7,532	23,500
Streets and Alleys	8,869	8,830	15,000
Capital Outlay	3,000	2,500	15,000
Cash Reserve (2025 column)			40,000
Miscellaneous	354		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,225**	**54,523**	**143,500**
Unencumbered Cash Balance Dec 31	89,037	89,594	1,134
2023/2024/2025 Budget Authority Amount:	112,660	143,784	143,500

Adopted Budget **Special Parks**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,484	40,656	49,656
Receipts:			
Liquor Tax	15,060	15,000	15,550
Donations			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,060**	**15,000**	**15,550**
Resources Available:	**45,544**	**55,656**	**65,206**
Expenditures:			
Capital Outlay	1,920	5,000	35,000
Playground Equipment	2,968	1,000	
Cash Reserve (2025 column)			30,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**4,888**	**6,000**	**65,000**
Unencumbered Cash Balance Dec 31	40,656	49,656	206
2023/2024/2025 Budget Authority Amoun	18,568	69,500	65,000

CPA Summary

City of Oakley 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,149	107,338	84,938
Receipts:			
Transient Guest Tax	132,476	120,000	130,000
Reimbursed Expense			
Logan County Community Foundation	3,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**135,476**	**120,000**	**130,000**
Resources Available:	**246,625**	**227,338**	**214,938**
Expenditures:			
Contractual Services	17,783	13,000	26,500
Commodities	28,771	36,000	44,000
Capital Outlay	26,495	28,400	40,200
Appropriation	66,238	65,000	65,000
Cash Reserve (2025 column)			37,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**139,287**	**142,400**	**213,200**
Unencumbered Cash Balance Dec 31	107,338	84,938	1,738
2023/2024/2025 Budget Authority Amount:	185,736	197,000	213,200

Adopted Budget **911 Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1			560,000
Receipts:			
Payment from State			120,000
Interest			26,000
Capital Credit Refund			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**146,000**
Resources Available:	**0**	**0**	**706,000**
Expenditures:			
Schooling and Trips			3,000
Equipment Maintenance Fee			25,000
Capital Outlay			400,000
911 Hard Line			18,000
Cash Reserve (2025 column)			250,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**696,000**
Unencumbered Cash Balance Dec 31	0	0	10,000
2023/2024/2025 Budget Authority Amoun	0	0	696,000

CPA Summary

City of Oakley 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	869,814	936,973	692,709
Receipts:			
Utility Sales	674,077	600,000	625,000
Penalties	11,034	11,500	10,000
Service Connections	5,280	4,100	5,000
Water Taps	0	1,000	1,000
Sales Tax	463	400	100
Reimbursed Expense	14,035	0	1,000
State Water Protection Fee	4,450	3,400	3,000
Transfer In			
Sales	6,185	1,850	3,000
Leases	5,948	5,500	5,500
Meter Replacement	23,473	22,100	20,300
Interest on Idle Funds			
Miscellaneous	2,941		1,000
Does miscellaneous exceed 10% of Tot			
Total Receipts	**748,006**	**649,850**	**674,900**
Resources Available:	**1,617,820**	**1,586,823**	**1,367,609**
Expenditures:			
Water Production			
Contractual Services	12,373	14,400	16,500
Commodities	7,225	8,600	22,500
Capital Outlay	0	0	10,000
Water Transmission & Distribution			
Contractual Services	20,610	19,354	34,600
Commodities	6,080	7,611	11,400
Capital Outlay		150,000	80,000
Water Commercial & General			
Personal Services	2,841	3,680	7,500
Contractual Services	4,934	6,552	33,500
Commodities	97,789	83,317	114,000
Capital Outlay	1,045		20,000
Non-Operating Services			
Commodities	40	1,000	3,000
Transfer Out Water Reserve Fund	70,000	100,000	150,000
Transfer Out Equipment Reserve Fun	70,000	75,000	75,000
Transfer Out General Fund	377,069	400,000	400,000
State Water Protection Fee	4,463	6,000	10,000
Clean Drinking Water Fee	4,178	6,000	6,000
Cash Reserve (2025 column)			350,000
Miscellaneous			4,000
Does miscellaneous exceed 10% of Tot			
Total Expenditures	**680,847**	**894,114**	**1,354,000**
Unencumbered Cash Balance Dec 31	936,973	692,709	13,609
2023/2024/2025 Budget Authority A	1,367,741	1,656,015	1,354,000

CPA Summary

City of Oakley 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	401,684	431,166	486,864
Receipts:			
Refuse Collection	359,743	359,000	350,000
Sewer Charges	327,649	326,900	330,000
Penalties			
Reimbursed Expenses	6,298	10,100	5,000
Transfer In		33,250	
Sales	26,543		30,000
Solid Waste Grant			
Interest on Idle Funds			
Miscellaneous	74,318	25,000	5,000
Does miscellaneous exceed 10% of Tot			
Total Receipts	**794,551**	**754,250**	**720,000**
Resources Available:	**1,196,235**	**1,245,416**	**1,206,864**
Expenditures:			
Refuse Collection			
Personal Services	6,694	6,100	10,600
Contractual Services	30,861	41,300	40,500
Commodities	84,626	76,200	86,000
Capital Outlay			30,000
Grant Expense			
Sewage Treatment			
Personal Services	3,283	5,560	4,600
Contractual Services	42,466	44,220	56,000
Commodities	30,198	28,300	38,000
Capital Outlay	17,375	10,000	24,000
Non-Operating Expense			
Commodities	5,429	3,620	5,000
Transfer Out Sanitation Reserve Fund	65,212	75,000	75,000
Transfer Out Equipment Reserve Fun	35,000	35,000	50,000
Transfer Out General Fund	263,309	300,000	300,000
Transfer Out Bond & Interest			
Sewer Plant Payment	37,312	37,312	37,312
Lagoon Payment	17,349	29,200	29,195
Cash Reserve (2025 column)			330,000
Miscellaneous	4,555	6,140	15,000
Does miscellaneous exceed 10% of Tot			
Total Expenditures	**705,069**	**758,552**	**1,191,807**
Unencumbered Cash Balance Dec 31	491,166	486,864	15,057
2023/2024/2025 Budget Authority A	1,088,313	1,079,357	1,191,807

CPA Summary

City of Oakley 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **2024 GO Bond**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Sales Tax - Street Fund			100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**100,000**
Resources Available:	**0**	**0**	**100,000**
Expenditures:			
Debt Service 2024 GO Bond - Principal			65,000
Debt Service 2024 GO Bond - Interest			22,130
Cash Reserve (2025 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**97,130**
Unencumbered Cash Balance Dec 31	0	0	2,870
2023/2024/2025 Budget Authority Amoun	0	575,000	97,130

CPA Summary

City of Oakley

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Water Reserve		(2) Fund Name: Sanitation Reserve		(3) Fund Name: Equipment Reserve		(4) Fund Name: Capital Improvement		(5) Fund Name: CIP- Streets		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	186,125	Cash Balance Jan 1	554,463	Cash Balance Jan 1	354,744	Cash Balance Jan 1	318,391	Cash Balance Jan 1	273,570	2,287,293
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	70,000	Transfer	65,000	Transfer	105,000	Transfer	15,000	Receipts:	291,736	
								Transfer		
Total Receipts	70,000	Total Receipts	65,000	Total Receipts	105,000	Total Receipts	15,000	Total Receipts	291,736	546,736
Resources Available:	256,125	Resources Available:	619,463	Resources Available:	459,744	Resources Available:	333,391	Resources Available:	565,306	2,834,029
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	36,287	Contractual	32,798	Contractual	7,900	Capital Outlay	8,250	Street Improvements	178,248	
		Capital Outlay	145,908	Capital Outlay				S Freeman - Design	17,044	
		Trash Truck	227,808							
Total Expenditures	36,287	Total Expenditures	406,514	Total Expenditures	7,900	Total Expenditures	8,250	Total Expenditures	196,292	655,243
Cash Balance Dec 31	219,838	Cash Balance Dec 31	212,949	Cash Balance Dec 31	451,844	Cash Balance Dec 31	325,141	Cash Balance Dec 31	369,014	**2,178,786**
										2,178,786

**Note: These two block figures should agree.

CPA Summary

City of Oakley

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: ARPA		(2) Fund Name: KAIP- Airport Beacon		(3) Fund Name: Municipalities Fight Addictio		(4) Fund Name: Law Enforcement VIN Fu		(5) Fund Name: Museum Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	320,572	Cash Balance Jan 1	0	Cash Balance Jan 1	504	Cash Balance Jan 1	2,293	Cash Balance Jan 1	17,785	341,154
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Funds	1,196	Interfund Transfer	13,500	J&J/Janssen	2,870	VIN Inspections	60	Donations	1,956	
Interest on Funds	13,233			Distributor	2,628			Museum Grants	1,465	
				Malinckrodt	143			Interest	1,798	
				McKinsey	25			Reimbursed Exp.	50	
				Interest	248					
Total Receipts	14,429	Total Receipts	13,500	Total Receipts	5,314	Total Receipts	60	Total Receipts	5,269	39,172
Resources Available:	335,001	Resources Available:	13,500	Resources Available:	6,418	Resources Available:	2,353	Resources Available:	23,054	380,326
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Engineering Design	41,715	Capital Outlay	4,158					Telephone, Electric	875	
Misc.	2,360							Office Expense	301	
								Building & Ground M	401	
								Material & Supplies	135	
								Advertisement	750	
								Misc. Expense	460	
								Program Expense	1,391	
Total Expenditures	44,075	Total Expenditures	4,158	Total Expenditures	0	Total Expenditures	0	Total Expenditures	4,313	52,546
Cash Balance Dec 31	290,926	Cash Balance Dec 31	9,342	Cash Balance Dec 31	6,418	Cash Balance Dec 31	2,353	Cash Balance Dec 31	18,741	**327,780**
										327,780

**Note: These two block figures should agree.

CPA Summary

City of Oakley

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

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**		**Prosecutor's Char. Trust**		**olice - Edward Bryne Gran**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	75,849	Cash Balance Jan 1	6,500	Cash Balance Jan 1	3,567	Cash Balance Jan 1	1,470	Cash Balance Jan 1	0	87,386
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	462					Funds - MCC	650			
Sales	7,933									
Sales Tax	675									
Total Receipts	9,070	Total Receipts	0	Total Receipts	0	Total Receipts	650	Total Receipts	0	9,720
Resources Available:	84,919	Resources Available:	6,500	Resources Available:	3,567	Resources Available:	2,120	Resources Available:	0	97,106
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Materials & Supplies	143					Scholarships	700			
Inventory for Resale	5,680									
Sales Tax	660									
Total Expenditures	6,483	Total Expenditures	0	Total Expenditures	0	Total Expenditures	700	Total Expenditures	0	7,183
Cash Balance Dec 31	78,436	Cash Balance Dec 31	6,500	Cash Balance Dec 31	3,567	Cash Balance Dec 31	1,420	Cash Balance Dec 31	0	**89,923**
										89,923

**Note: These two block figures should agree.

CPA Summary

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Forfeiture Fund		**KDOT Cost Share**		**Mitten's CID**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	17,580	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		17,580
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursed Expense	14,796									
Interest	113									
Total Receipts	14,909	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	14,909
Resources Available:	32,489	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	32,489
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Misc	4,694									
K9 Grant	13,244									
Total Expenditures	17,938	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	17,938
Cash Balance Dec 31	14,551	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**14,551**
										14,551

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

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Oakley

will meet on September 3, 2024 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

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	3,121,050	70.188	3,404,230	72.839	4,183,630	1,462,050	78.188
Debt Service	57,249	2.234	57,855	2.569	13,163		
Library	207,182	10.990	216,800	11.000	224,342	205,692	11.000
Special Highway	44,225		54,523		143,500		
Special Parks	4,888		6,000		65,000		
Convention and Tourism	139,287		142,400		213,200		
911 Fund					696,000		
Water Utility	680,847		894,114		1,354,000		
Sanitation Utility	705,069		758,552		1,191,807		
2024 GO Bond					95,800		
Non-Budgeted Funds-A	655,243						
Non-Budgeted Funds-B	52,546						
Non-Budgeted Funds-C	7,183						
Non-Budgeted Funds-D	17,938						
Totals	5,692,707	83.412	5,534,474	86.408	8,180,442	1,667,742	89.188
						*Revenue Neutral Rate***	*84.582*
Less: Transfers	971,736		1,322,015		1,610,000		
Net Expenditure	4,720,972		4,212,459		6,570,442		
Total Tax Levied	1,457,235		1,581,624		xxxxxxxxxxxxxx		
Assessed Valuation	17,470,487		18,303,996		18,699,173		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	163,000	111,000	57,000
Revenue Bonds	0	0	0
Other	820,280	1,474,767	1,164,830
Lease Purchase Principal	252,083	185,681	117,104
Total	1,235,363	1,771,448	1,338,934

*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 7, 2024.)

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 7th day of Aug., 2024
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	$ 228.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 228.00

Linda Teeter
(Signed)

Witness my hand this 8th day of August, 2024

SUBSCRIBED and SWORN to before me this 8th day of August, 2024.

Anita Gabel
(Notary Public)

My commission expires January 16, 2028

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

Resolution No. 2024-06

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 84.582 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 3, 2024 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 84.582 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 3rd day of September, 2024 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 3, 2024
Resolution No. 2024-06

Governing Body Member	Yes	No	No Vote
Russ Kahle			Absent
Lease Huddle	X		
Cheryl Stewart	X		
Trevor Mader	X		
Steve Badger			Absent
TOTAL	**3**	**0**	**2**

Certified:

Leann M Hughes

Leann Hughes, CMC, City Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,368,987	73.211	45,067
Debt Service			0
Library	205,692	11.000	6,771
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,574,679	84.211	51,838

2024 July 1 Valuation: 18,699,173

Valuation Factor: 18,699.173

Neighborhood Revitalization Subj to Rebate: 615,573

Neighborhood Revitalization factor: 615.573

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.