

CERTIFICATE

To the Clerk of Decatur County, State of Kansas

We, the undersigned, officers of

City of Oberlin, Kansas

- 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 2024; and
 (3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority	Amount of 2023	Final Tax Rate
		for Expenditures	Ad Valorem	(County Clerk's
			Tax	Use Only)
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Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	7	2,129,155	265,864
Debt Service	10-113	8		
Library	12-1220	8	87,113	69,960
Airport Operating	3-113	9	116,564	47,736
Consolidated Streets	15-733	9	552,185	271,498
Law Enforcement	79-2925c(b)(3)	10	6,486	
		10		
Special Highway		11		
Pool Operating		11	333,927	
Gateway Civic Center		12	174,587	
Tourism & Convention		12	41,572	
Special Parks & Recreation		13	10,993	
Cemetery & Parks		13		
Gateway Events		14		
		14		
Electric Utility		15	2,208,667	
Water Utility		16	836,850	
Sewer Utility		17	344,713	
Refuse Collection		18	225,000	
Non-Budgeted Funds-A		19		
Non-Budgeted Funds-B		20		
Non-Budgeted Funds-C		21		
Non-Budgeted Funds-D		22		
Totals	xxxxxx		7,067,812	655,058
Budget Hearing Notice	25			County Clerk's Use Only
Combined Rate and Budget Hearing Notice	25			
RNR Hearing Notice	26			
Neighborhood Revitalization	26			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 83.544

Assisted by: _____

 Address: _____

 Email: _____
 Attest: _____ 2023

 County Clerk

Andrea Schoeffene
Chris White
David Mayfield
Carolyn Hackney
Mike Dampert
Cynthia Hedley

Governing Body

CPA Summary

City of Oberlin, Kansas

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Cemetery & Parks	180,000	-	-	KSA 12-1303
General Fund	Sappa Park Project	5,000	-	-	KSA 12-6a16
General Fund	Airport Improvements	15,000	-	-	KSA 12-6a16
General Fund	Multi-Yr Capital Outlay	10,000	-	-	KSA 12-1,118
Law Enforcement	Multi-Yr Capital Outlay	25,000	-	-	KSA 12-1,118
Law Enforcement	General Fund	-	202,222	6,486	Residual
Airport Operating	Airport Improvements	5,000	20,000	20,000	KSA 12-6a16
Consolidated Streets	Street Project	150,000	150,000	150,000	KSA 12-6a16
Cemetery & Parks	Sappa Park Project	10,000	-	-	KSA 12-6a16
Cemetery & Parks	General Fund	-	46,388	-	Residual
Pool Operating	Pool Debt Reserve	128,500	6,993	-	KSA 12-6a16
Pool Operating	Pool Equipment/Replacement Reserve	-	80,000	170,000	KSA 12-6a16
Hansen & GROW Grants	Wastewater Project	50,000	-	-	KSA 79-2925
Electric Utility	General Fund	287,500	330,000	-	KSA 12-825d
Electric Utility	Consolidated Streets	287,500	150,000	150,000	KSA 12-825d
Electric Utility	Gateway Civic Center	67,000	-	-	KSA 12-825d
Electric Utility	Storm Water Control Project	50,000	-	-	KSA 12-825d
Electric Utility	Multi-Yr Capital Outlay	40,000	17,500	17,500	KSA 12-825d
Electric Reserve	General Fund	-	-	133,500	KSA 12-825d
Water Utility	Water Reserve	50,000	125,000	100,000	KSA 12-825d
Water Utility	Pipeline Erosion Control Reserve	20,000	20,000	20,000	KSA 12-825d
Water Reserve	Water Project	10,679	-	-	KSA 12-825d
Water Reserve	General Fund	-	-	133,500	KSA 12-825d
Sewer Reserve	General Fund	-	-	133,500	KSA 12-825d
Refuse Service	General Fund	5,341	5,500	5,500	KSA 12-825d
	Totals	1,396,520	1,153,603	1,039,986	
	Adjustments		0	600,000	
	Adjusted Totals	1,396,520	1,153,603	439,986	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Oberlin, Kansas

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 Water System Imp	12/17/2012	12/20/2052	2.13	1,080,000	888,500	12/20	12/20	18,881	21,470	18,424	21,876
2015A Water System Imp	7/31/2015	8/5/2055	2.13	5,251,000	4,619,896	8/5	8/5	98,173	98,068	96,089	99,889
2015B Water System Imp	7/31/2015	8/5/2055	2.75	611,998	580,674	8/5	8/5	15,969	11,036	15,665	11,297
Total G.O. Bonds					6,089,070			133,023	130,574	130,178	133,062
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Pollution Control	5/25/2004	3/1/2026	2.770	2,572,581	325,284	3/1	3/1	4,505	44,574	3,262	45,817
						9/1	9/1	3,888	45,191	2,627	46,452
City Utility Low Interest Loan	3/24/2021	4/1/2024	0.250	312,950	156,776	1/1	1/1	98	26,089	354	26,311
						4/1	4/1	876	25,790	177	26,488
						7/1	7/1	703	25,962	0	0
						10/1	10/1	529	26,136	0	0
Total Other					482,060			10,599	193,742	6,420	145,068
Total Indebtedness					6,571,130			143,622	324,316	136,598	278,130

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

Budgeted Year: 2024

Library found in: City of Oberlin, Kansas
Decatur County

As provided in KSA 79-2553 *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 <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem	\$69,055	\$69,960
Delinquent Tax	\$1,500	\$2,000
Motor Vehicle Tax	\$12,291	\$11,754
Recreational Vehicle Tax	\$374	\$356
16/20M Vehicle Tax	\$153	\$127
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$83,373	\$84,197
Difference in Total Taxes:	\$824	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$7,938,001	\$9,028,611
Did Assessed Valuation Decrease?	No	
Levy Rate	8.805	7.749
Difference in Levy Rate:	(1.056)	
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 from the State Library.

City of Oberlin, Kansas

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Personal Services	178,754	231,433	262,210
Contractual	115,128	106,109	114,425
Commodities	4,938	6,025	6,150
Capital Outlay	2,083	3,500	3,500
Miscellaneous	5,974	2,775	2,775
Mayor & Council Expenditures	8,623	8,000	8,000
Administrator Expenditures	3,551	3,500	3,500
Total	319,051	361,342	400,560
Fire Department			
Personal Services	7,687	9,261	13,897
Contractual	2,386	6,350	7,350
Commodities	213	2,100	2,550
Capital Outlay	3,273	2,500	0
Capital Lease Payments	0	0	23,500
Miscellaneous	0	25	25
Total	13,559	20,236	47,322
Municipal Court			
Personal Services	13,125	13,301	14,512
Contractual	24,930	29,275	29,900
Commodities	45	775	775
Capital Outlay	0	500	500
Miscellaneous	0	0	0
Total	38,100	43,851	45,687
Animal Control			
Personal Services	8,130	8,366	8,760
Contractual	10,066	6,150	8,000
Commodities	618	600	700
Capital Outlay	0	1,500	1,500
Miscellaneous	0	0	0
Total	18,814	16,616	18,960
Code Enforcement			
Contractual	13,172	15,000	15,000
Total	13,172	15,000	15,000
Culture & Recreation			
Recreation Program Assistance	0	0	7,500
Community Fireworks Donation	600	750	1,200
Utility Rebates	13,700	15,175	8,500
Summer Ball Program	1,500	1,500	1,500
Total	15,800	17,425	18,700
Street Lights			
Wholesale Electricity	22,056	22,500	22,500
Street Light Maintenance	6,000	6,000	6,000
Total	28,056	28,500	28,500
Community Development			
Economic Development Commission	9,840	9,840	50,000
Tree Rebate Program	0	2,000	2,000
Sidewalk Rebate Program	0	2,000	2,000
Paint Rebate Program	2,500	5,000	5,000
Utility Rebates	0	500	500
Donation to Decatur GROWS	5,000	5,000	5,000
Beautification	0	2,500	5,000
Blighted Property Purchases	0	1,500	1,500
Christmas Decorations	0	5,000	5,000
Daycare Facility Assistance	109	5,000	7,500
Transfer to Multi-Yr Capital Outlay	10,000	0	0
Total	27,449	38,340	83,500
Page 1 - Total	474,001	541,310	658,229

City of Oberlin, Kansas

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Library			
Capital Lease Payments	11,251	11,251	11,251
Parking Lot Replacement	13,894	0	0
Land Acquisition	1,600	0	0
Equipment	2,779	13,500	2,500
Total	29,524	24,751	13,751
Demolition			
Contractual	0	6,500	6,500
Total	0	6,500	6,500
Cemetery & Parks			
Personal Services	0	115,289	126,761
Contractual	0	37,170	36,960
Commodities	0	54,200	58,825
Capital Outlay	0	10,000	5,000
Park Improvements	14,894	10,000	0
Capital Lease Payments	0	2,720	0
Miscellaneous	0	300	350
Transfer to Sappa Park Project	5,000	0	0
Total	19,894	229,679	227,896
Law Enforcement			
Personal Services	0	352,728	366,279
Contractual	0	106,880	109,130
Commodities	0	16,300	18,100
Capital Outlay	0	2,500	62,500
Capital Lease Payments	0	270	270
Donations	0	4,100	6,000
Miscellaneous	0	500	500
Total	0	483,278	562,779
Tourism			
Contractual	2,377	0	0
Total	2,377	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page 2 -Total	51,795	744,208	810,926
Page 1 -Total	474,001	541,310	658,229
Grand Total	525,796	1,285,518	1,469,155

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

City of Oberlin, Kansas

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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 Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,605	8,253	5,143
Receipts:			
Ad Valorem Tax	63,396	69,055	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,739	1,500	2,000
Motor Vehicle Tax	12,485	12,291	11,754
Recreational Vehicle Tax	396	374	356
16/20M Vehicle Tax	146	153	127
Commercial Vehicle Tax	553	771	589
Watercraft Tax	0	0	72
Excise Tax	15	8	14
Neighborhood Revitalization Rebate	(1,301)	(1,326)	(1,868)
Miscellaneous	628		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	80,057	82,826	13,044
Resources Available:	89,662	91,079	18,187
Expenditures:			
Personal Services	45,945	49,848	54,225
Contractual	8,144	8,300	8,750
Commodities	3,674	4,075	4,575
Capital Outlay	268	0	0
Capital Lease Payments	1,563	1,563	1,563
Appropriations to Library Board	64,000	67,000	68,000
Reimbursed Expenses	(42,321)	(45,000)	(50,000)
Miscellaneous	136	150	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	81,409	85,936	87,113
Unencumbered Cash Balance Dec 31	8,253	5,143	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	82,568	86,463	87,113
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,113
		Tax Required	68,926
		Delinquent Comp Rate: 1.5%	1,034
		Amount of 2023 Ad Valorem Tax	69,960

CPA Summary

City of Oberlin, Kansas

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport Operating	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	40,334	43,657	15,501
Receipts:			
Ad Valorem Tax	0	14,796	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,547	150	500
Motor Vehicle Tax	86		2,518
Recreational Vehicle Tax	4		76
16/20M Vehicle Tax	103		27
Commercial Vehicle Tax	35		126
Watercraft Tax	0		15
Excise Tax	0	0	3
Federal Grants	34,629	0	0
Hangar Rentals	6,680	7,000	7,250
Land Rentals	4,942	4,792	4,792
Self Fueler Sales	42,767	37,500	40,000
Insurance Reimbursement	810	0	0
ARPA Reimbursement	0	650	0
Neighborhood Revitalization Rebate	0	(322)	(1,275)
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	91,603	64,566	54,032
Resources Available:	131,937	108,223	69,533
Expenditures:			
Personal Services	4,774	4,532	5,014
Contractual	26,126	28,365	31,450
Commodities	52,380	36,825	40,100
Capital Outlay	0	3,000	5,000
Transfer to Airport Improvement	5,000	20,000	20,000
Cash Forward (2024 column)			15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	88,280	92,722	116,564
Unencumbered Cash Balance Dec 31	43,657	15,501	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	90,825	100,645	116,564
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,564
		Tax Required	47,031
Delinquent Comp Rate:		1.5%	705
Amount of 2023 Ad Valorem Tax			47,736

Adopted Budget	Prior Year	Current Year	Proposed Budget
Consolidated Streets	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	61,036	55,695	45,351
Receipts:			
Ad Valorem Tax	68,772	213,754	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5,809	3,000	3,000
Motor Vehicle Tax	25,049	13,375	36,382
Recreational Vehicle Tax	791	407	1,101
16/20M Vehicle Tax	72	167	393
Commercial Vehicle Tax	1,040	839	1,823
Watercraft Tax	0	0	224
Excise Tax	30	9	44
State of Kansas Gas Tax	44,723	54,030	53,630
Reimbursed Expense	21,061	0	0
ARPA Reimbursement	0	21,050	0
Transfer from Electric Utility	287,500	150,000	150,000
Neighborhood Revitalization Rebate	(1,416)	(4,103)	(7,249)
Miscellaneous	472	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	453,903	452,528	239,348
Resources Available:	514,939	508,223	284,699
Expenditures:			
Personal Services	172,807	169,696	186,979
Contractual	30,636	26,000	31,300
Commodities	53,989	58,750	68,300
Capital Outlay	7,376	5,000	10,000
Lease Purchase Payments	43,328	53,326	50,606
Transfer to Street Project	150,000	150,000	150,000
Transfer to Multi Yr Capital Outlay	0	0	10,000
Cash Forward (2024 column)			45,000
Miscellaneous	1,108	100	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	459,244	462,872	552,185
Unencumbered Cash Balance Dec 31	55,695	45,351	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	468,601	534,367	552,185
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	552,185
		Tax Required	267,486
Delinquent Comp Rate:		1.5%	4,012
Amount of 2023 Ad Valorem Tax			271,498

CPA Summary

City of Oberlin, Kansas

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Law Enforcement			
Unencumbered Cash Balance Jan 1	50,280	107,491	6,486
Receipts:			
Ad Valorem Tax	407,049	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,661	14,000	0
Motor Vehicle Tax	72,562	78,838	
Recreational Vehicle Tax	2,307	2,400	
16/20M Vehicle Tax	1,074	984	
Commercial Vehicle Tax	3,290	4,943	
Watercraft Tax	0	0	
Excise Tax	86	52	
Accident Reports	250	0	
Specialty Vehicle Permits	175	0	0
Insurance Reimbursement	2,158	0	0
Reimbursed Expense	656	0	0
Neighborhood Revitalization Rebate	(8,346)	0	0
Miscellaneous	128	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	501,050	101,217	0
Resources Available:	551,330	208,708	6,486
Expenditures:			
Personal Services	288,415	0	0
Contractual	98,038	0	0
Commodities	19,118	0	0
Capital Outlay	7,555	0	0
Capital Lease Payments	270	0	0
Donations	4,000	0	0
Transfer to Multi-Yr Capital Outlay	25,000	0	0
Residual Equity Transfer to General Fund	0	202,222	6,486
Cash Forward (2024 column)			
Miscellaneous	1,443	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	443,839	202,222	6,486
Unencumbered Cash Balance Dec 31	107,491	6,486	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	500,858	202,222	6,486
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,486
		Tax Required	0
Delinquent Comp Rate:		1.5%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		1.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Oberlin, Kansas

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax			
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

0

Adopted Budget

Adopted Budget Pool Operating	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	266,961	355,230	182,510
Receipts:			
City 1.5% Sales Tax	496,582	225,000	225,000
Admissions	16,986	500	18,000
Concessions	10,187	12,000	12,000
Donations	0	100	0
Insurance Reimbursement	2,473	0	0
ARPA Reimbursement		1,789	0
Miscellaneous	5	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	526,233	239,389	255,000
Resources Available:	793,194	594,619	437,510
Expenditures:			
Personal Services	81,677	94,879	100,277
Contractual	11,241	11,977	15,525
Commodities	32,933	33,350	37,125
Capital Outlay	4,361	5,000	10,000
Lease Purchase Payments	177,760	178,910	0
Transfer to Pool Debt Reserve	128,500	6,993	0
Transfer to Pool Equipment/Replacement Reserve	0	80,000	170,000
Cash Forward (2024 column)			
Miscellaneous	1,492	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	437,964	412,109	333,927
Unencumbered Cash Balance Dec 31	355,230	182,510	103,583
2022/2023/2024 Budget Authority Amount	438,942	413,305	333,927

CPA Summary

City of Oberlin, Kansas

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gateway Civic Center	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,435	80,030	87,118
Receipts:			
Rentals	18,485	2,700	2,700
Catering	7,178	10,000	10,000
Gateway Fee Assessment	70,117	85,000	75,000
Sponsorships	3,000	0	0
Sales Tax	494	1,200	1,200
Insurance Reimbursement	997	0	0
ARPA Reimbursement		986	0
Gateway Friends Reimbursements	1,364	859	0
Gateway Board Reimbursements	6,369	82,873	84,240
Transfer from Electric Utility	67,000	0	0
Miscellaneous	0	660	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	175,004	184,278	173,140
Resources Available:	189,439	264,308	260,258
Expenditures:			
Personal Services	21,043	28,045	27,660
Contractual	36,084	32,286	34,185
Commodities	35,433	31,125	32,125
Capital Outlay	2,556	1,500	1,500
Capital Lease Payments	9,117	9,117	9,117
Donations	0	5,000	0
Appropriations to Gateway Board	5,000	70,117	70,000
Cash Forward (2024 column)			
Miscellaneous	176	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	109,409	177,190	174,587
Unencumbered Cash Balance Dec 31	80,030	87,118	85,671
2022/2023/2024 Budget Authority Amount	218,562	140,375	174,587

See Tab C

Adopted Budget

Tourism & Convention	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,337	18,512	9,572
Receipts:			
Transient Guest Tax	27,368	28,000	32,000
Grant Returns	0	960	0
Miscellaneous		300	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,368	29,260	32,000
Resources Available:	41,705	47,772	41,572
Expenditures:			
Contractual	23,053	38,200	41,572
Cash Forward (2024 column)			
Miscellaneous	140	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,193	38,200	41,572
Unencumbered Cash Balance Dec 31	18,512	9,572	0
2022/2023/2024 Budget Authority Amount	23,574	38,200	41,572

CPA Summary

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City of Oberlin, Kansas

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	5,138
Receipts:			
Local Alcoholic Liquor Tax	0	5,138	5,855
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	5,138	5,855
Resources Available:	0	5,138	10,993
Expenditures:			
Recreation	0	0	0
Park Improvements	0	0	10,993
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	10,993
Unencumbered Cash Balance Dec 31	0	5,138	0
2022/2023/2024 Budget Authority Amount	0	5,138	10,993

Adopted Budget

Cemetery & Parks	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	35,477	46,388	0
Receipts:			
Local Alcoholic Liquor Tax	5,816	0	0
Shelter House/Camping Donations	2,956	0	0
Cemetery Fees:			
Open/Close Graves	8,100	0	0
Lot Sales	900	0	0
Monument Permits	405	0	0
Notification Fee	100	0	0
Rent	527	0	0
Donations	1,000	0	0
Property Cleanup Fees	5,225	0	0
Sale of Equipment	1,800	0	0
Reimbursed Expenses	242	0	0
Transfer from General Fund	180,000	0	0
Miscellaneous	258	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	207,329	0	0
Resources Available:	242,806	46,388	0
Expenditures:			
Personal Services	90,620	0	0
Contractual	26,172	0	0
Commodities	53,598	0	0
Capital Outlay	12,902	0	0
Capital Lease Payments	2,720	0	0
Transfer to Sappa Park Project	10,000	0	0
Residual Equity Transfer to General Fund	0	46,388	0
Cash Forward (2024 column)			
Miscellaneous	406	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	196,418	46,388	0
Unencumbered Cash Balance Dec 31	46,388	0	0
2022/2023/2024 Budget Authority Amount	198,238	48,014	0

CPA Summary

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City of Oberlin, Kansas

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Gateway Events	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Event Ticket Sales	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Contractual	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	137,327	0	0

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Oberlin, Kansas

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric Utility	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	476,004	261,577	332,585
Receipts:			
Electric Sales:			
Retail	1,951,895	2,000,000	2,000,000
Wholesale	94,359	90,000	52,500
Rate Increase for Inclimate Weather Even	134,618	0	0
Connection Fees	6,777	6,500	6,500
Street Light Maintenance	6,000	6,000	6,000
Late Charges	7,323	7,000	7,250
Sales Tax Collected	52,363	55,000	55,000
KMEA Nextera	8,333	0	0
SPP Annual ARR Closeout	0	15,715	15,000
Reimbursed Expenses	9,164	6,250	0
Insurance Reimbursement	43,280	6,387	0
ARPA Reimbursment	0	58,076	0
Prior Year Cancelled Encumbrances	8,626	0	0
Miscellaneous	27,683	20,775	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,350,421	2,271,703	2,162,250
Resources Available:	2,826,425	2,533,280	2,494,835
Expenditures:			
Administration	277,014	297,155	308,773
Power Production	1,129,878	1,007,940	1,323,450
Transmission/Distribution	315,606	325,937	359,299
Warehouse	110,350	72,163	49,645
Subtotal detail (Should agree with detail)	1,832,848	1,703,195	2,041,167
Transfer to General Fund	287,500	330,000	0
Transfer to Consolidated Streets	287,500	150,000	150,000
Transfer to Storm Water Control Project	50,000	0	0
Transfer to Multi-Yr Capital Outlay	40,000	17,500	17,500
Transfer to Gateway Civic Center	67,000	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,564,848	2,200,695	2,208,667
Unencumbered Cash Balance Dec 31	261,577	332,585	286,168
2022/2023/2024 Budget Authority Amount	2,693,846	2,368,232	2,208,667

CPA Summary

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Adopted Budget Electric Utility - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Personal Services	156,123	182,959	190,973
Contractual	116,316	109,446	113,050
Commodities	3,077	3,000	3,000
Capital Outlay	1,096	1,750	1,750
Miscellaneous	402	0	0
Total	277,014	297,155	308,773
Power Production			
Personal Services	30,165	28,463	0
Contractual	11,864	10,477	17,950
Commodities	83,420	63,000	35,500
Capital Outlay	117	0	5,000
Standby Generators	0	0	350,000
Purchased Power	899,358	906,000	915,000
Miscellaneous	208	0	0
Loan Principal	104,256	0	0
Loan Interest	490	0	0
Total	1,129,878	1,007,940	1,323,450
Transmission/Distribution			
Personal Services	179,477	206,937	225,324
Contractual	57,958	53,950	54,200
Commodities	74,017	59,975	72,275
Capital Outlay	3,407	5,000	7,500
Infrastructure Project	0	0	0
Miscellaneous	747	75	0
Total	315,606	325,937	359,299
Warehouse			
Personal Services	5,587	5,291	6,073
Contractual	54,649	20,855	17,085
Commodities	22,252	17,675	23,700
Capital Outlay	27,540	27,531	2,500
Capital Lease Payments	287	287	287
Miscellaneous	35	524	0
Total	110,350	72,163	49,645
Page 1 - Total	1,832,848	1,703,195	2,041,167

Adopted Budget Water Utility - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Personal Services	61,050	72,855	81,351
Contractual	44,599	37,936	40,275
Commodities	1,514	1,500	1,500
Capital Outlay	521	875	875
Miscellaneous	192	0	0
Total	107,876	113,166	124,001
Production			
Personal Services	57,053	57,831	82,303
Contractual	15,182	19,136	18,340
Commodities	42,117	59,700	60,000
Capital Outlay	1,337	0	20,000
Miscellaneous	203	0	0
Loan Principal	76,822	78,454	79,911
Loan Interest	80,171	78,538	76,871
Total	272,885	293,659	337,425
Distribution			
Personal Services	49,598	37,027	51,026
Contractual	27,744	28,245	34,740
Commodities	36,428	39,600	43,200
Capital Outlay	19,040	10,000	20,000
Capital Lease Payments	2,720	2,721	0
Loan Principal	50,970	52,120	53,151
Loan Interest	55,634	54,485	53,307
Miscellaneous	487	50	0
Total	242,621	224,248	255,424
Total	0	0	0
Page 1 - Total	623,382	631,073	716,850

Adopted Budget Sewer Utility - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Personal Services	61,050	72,855	81,356
Contractual	17,516	17,525	19,875
Commodities	1,400	1,500	1,500
Capital Outlay	521	875	875
Miscellaneous	192	0	0
Total	80,679	92,755	103,606
Treatment			
Personal Services	32,330	26,966	39,145
Contractual	3,416	4,310	6,510
Commodities	18,132	19,500	20,000
Capital Outlay	0	0	0
Miscellaneous	151	0	
Loan Principal	87,329	89,765	92,269
Loan Interest	10,829	8,393	5,889
Total	152,187	148,934	163,813
Collection			
Personal Services	36,515	31,379	40,909
Contractual	25,227	7,279	28,060
Commodities	5,096	4,825	5,325
Capital Outlay	3,666	0	3,000
Capital Lease Payments	2,720	2,720	0
Miscellaneous	130	0	0
Total	73,354	46,203	77,294
			0
Total	0	0	0
Total			
Page 1 - Total	306,220	287,892	344,713

City of Oberlin, Kansas

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Gateway Advance Receipts		Gateway Donation		Memorials		Hansen & Grow Grants		Federal Grants		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,200	Cash Balance Jan 1	73,437	Cash Balance Jan 1	4,876	Cash Balance Jan 1	55,395	Cash Balance Jan 1	129,718	264,626
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Security Deposits	450	Interest on Idle Funds	140	Donations	0	Hansen Grants	20,000	Federal Grants	129,718	
		Donations	5,000			GROW Grants	70,750			
		Reimbursed Expense	2,663			Donations	490			
						Reimbursed Expense	300			
						Prior Yr Cancelled				
						Encubrances	7,660			
Total Receipts	450	Total Receipts	7,803	Total Receipts	0	Total Receipts	99,200	Total Receipts	129,718	237,171
Resources Available:	1,650	Resources Available:	81,240	Resources Available:	4,876	Resources Available:	154,595	Resources Available:	259,436	501,797
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposits Returned	1,650	Theater Light &		Cemetery Impr.	322	Sappa Park Signs	11,289	Employee Retention		
		Sound Equipment	44,335			Gateway Equipment	46,272	Bonuses	30,000	
						Ballpark Impr	18,965			
						Gun Club Equipment	6,220	Administration	0	
						Golf Course Equip.	10,000			
						Gateway Friends				
						Banquet	5,930			
						Grant Proceeds Rtrn	651			
						Tsfr to Wastewater				
						Project	50,000			
Total Expenditures	1,650	Total Expenditures	44,335	Total Expenditures	322	Total Expenditures	149,327	Total Expenditures	30,000	225,634
Cash Balance Dec 31	0	Cash Balance Dec 31	36,905	Cash Balance Dec 31	4,554	Cash Balance Dec 31	5,268	Cash Balance Dec 31	229,436	276,163 **
										276,163 **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin, Kansas

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Risk Management		Special Law Enforcement Trust		Fire Insurance Proceeds Trust		Pool Equipment/Replacement Reserv		Pool Debt Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	99,183	Cash Balance Jan 1	28,864	Cash Balance Jan 1	12,119	Cash Balance Jan 1	83,561	Cash Balance Jan 1	669,507	893,234
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest on Idle Funds	55	Fire Ins. Proceeds		Transfer from:		Transfer from:		
						Pool Operating	0	Pool Operating	128,500	
						Insurance Proceeds	1,750			
Total Receipts	0	Total Receipts	55	Total Receipts	0	Total Receipts	1,750	Total Receipts	128,500	130,305
Resources Available:	99,183	Resources Available:	28,919	Resources Available:	12,119	Resources Available:	85,311	Resources Available:	798,007	1,023,539
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Settlements	0	Equipment		Remitted to Property		Equipment	0	Debt Principal	0	
				Owner	12,119	Pool Repair	0	Debt Interest	0	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	12,119	Total Expenditures	0	Total Expenditures	0	12,119
Cash Balance Dec 31	99,183	Cash Balance Dec 31	28,919	Cash Balance Dec 31	0	Cash Balance Dec 31	85,311	Cash Balance Dec 31	798,007	1,011,420 **
										1,011,420 **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin, Kansas

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-C

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Multi-Yr Capital Outlay		Airport Improvement		Street Project		Water Project		Storm Water Control Project		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	112,589	Cash Balance Jan 1	36,001	Cash Balance Jan 1	0	Cash Balance Jan 1	323,789	Cash Balance Jan 1	0	472,379
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Insurance Reimb.	33,635	Federal Grants	0	Transfer from:		Transfer from:		Transfer from:		
		State Grants	11,976	Consolidated Streets	150,000	Water Reserve	10,679	Electric Utility	50,000	
Transfer from:		Transfer from:								
General Fund	10,000	General Fund	15,000			Federal Grants	447,757	Prior Yr Cancelled		
Law Enforcement	25,000	Airport Operating	5,000					Encumbrances	4,500	
Electric Utility	40,000									
Total Receipts	108,635	Total Receipts	31,976	Total Receipts	150,000	Total Receipts	458,436	Total Receipts	54,500	803,547
Resources Available:	221,224	Resources Available:	67,977	Resources Available:	150,000	Resources Available:	782,225	Resources Available:	54,500	1,275,926
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Gateway Equipment	3,956	Engineering	14,516	Personal Services	23,729	Engineering	43,575	Engineering	0	
		Advertising/Notices	0	Contractual Svcs	87,319	Administration	5,000			
		Infrastructure Impr.	0	Commodities	8,200	Infrastructure Impr.	733,650			
		Legal Services	0	Capital Outlay	194					
		Audit Services	12,048							
Total Expenditures	3,956	Total Expenditures	26,564	Total Expenditures	119,442	Total Expenditures	782,225	Total Expenditures	0	932,187
Cash Balance Dec 31	217,268	Cash Balance Dec 31	41,413	Cash Balance Dec 31	30,558	Cash Balance Dec 31	0	Cash Balance Dec 31	54,500	343,739 **
										343,739 **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin, Kansas

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Dog Park		Sappa Park Project		Parks Donations		Wastewater Project				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,944	Cash Balance Jan 1	10,433	Cash Balance Jan 1	12,097	Cash Balance Jan 1	0	Cash Balance Jan 1		24,474
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	193	Donations	0	Donations	0	Transfer from:				
		Transfer from:				Hansen & GROW				
		General Fund	5,000			Grants	50,000			
		Cemetery & Parks	10,000							
Total Receipts	193	Total Receipts	15,000	Total Receipts	0	Total Receipts	50,000	Total Receipts	0	65,193
Resources Available:	2,137	Resources Available:	25,433	Resources Available:	12,097	Resources Available:	50,000	Resources Available:	0	89,667
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Park Improvements	840	Bldg Repairs	1,219	Playground Equip	0	Engineering	40,000			
Commodities	92					Administration	0			
						Infrastructure Impr.	0			
Total Expenditures	932	Total Expenditures	1,219	Total Expenditures	0	Total Expenditures	40,000	Total Expenditures	0	42,151
Cash Balance Dec 31	1,205	Cash Balance Dec 31	24,214	Cash Balance Dec 31	12,097	Cash Balance Dec 31	10,000	Cash Balance Dec 31	0	47,516 **
										47,516 **

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

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-E

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Electric Reserve		Water Reserve		Sewer Reserve		Pipeline Erosion Control Reserve				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	809,984	Cash Balance Jan 1	204,178	Cash Balance Jan 1	1,020,606	Cash Balance Jan 1	47,767	Cash Balance Jan 1		2,082,535
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:		Transfer from:		Transfer from:		Transfer from:				
Electric Utility	0	Water Utility	50,000	Sewer Utility	0	Water Utility	20,000			
		Insurance Proceeds	9,851	Insurance Proceeds	720					
Total Receipts	0	Total Receipts	59,851	Total Receipts	720	Total Receipts	20,000	Total Receipts	0	80,571
Resources Available:	809,984	Resources Available:	264,029	Resources Available:	1,021,326	Resources Available:	67,767	Resources Available:	0	2,163,106
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Transfer to:		Equipment	0	Pipeline Maintenance	29,984			
		Water Project	10,679							
Total Expenditures	0	Total Expenditures	10,679	Total Expenditures	0	Total Expenditures	29,984	Total Expenditures	0	40,663
Cash Balance Dec 31	809,984	Cash Balance Dec 31	253,350	Cash Balance Dec 31	1,021,326	Cash Balance Dec 31	37,783	Cash Balance Dec 31	0	2,122,443 **
										2,122,443 **

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

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (F)
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-F

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Customer Deposits		Unapplied Utility Payments		Flex Spending		Payroll Clearing		Returned Checks		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	64,600	Cash Balance Jan 1	13,566	Cash Balance Jan 1	1,934	Cash Balance Jan 1	619	Cash Balance Jan 1	0	80,719

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits Received	19,100	Advance Receipts	110,897	Payroll Withholding	2,880	Net Pay	850,896	Checks Collected	15,225	
						Federal Taxes	265,407			
						State Taxes	41,791			
						KPERS	156,499			
						Health Insurance	274,120			
						Life & AD&D Ins	8,699			
						Garnishments	2,960			
						Workers Comp Ins	15,128			
Total Receipts	19,100	Total Receipts	110,897	Total Receipts	2,880	Total Receipts	1,615,500	Total Receipts	15,225	1,763,602
Resources Available:	83,700	Resources Available:	124,463	Resources Available:	4,814	Resources Available:	1,616,119	Resources Available:	15,225	1,844,321

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposits Returned	31,200	Receipts Applied	115,746	Employee Reimb.	3,160	Net Pay	850,896	Checks Returned	15,225	
						Federal Taxes	265,407			
						State Taxes	42,024			
						KPERS	156,499			
						Health Insurance	274,120			
						Life & AD&D Ins	8,699			
						Garnishments	2,960			
						Workers Comp Ins	15,128			
Total Expenditures	31,200	Total Expenditures	115,746	Total Expenditures	3,160	Total Expenditures	1,615,733	Total Expenditures	15,225	1,781,064
Cash Balance Dec 31	52,500	Cash Balance Dec 31	8,717	Cash Balance Dec 31	1,654	Cash Balance Dec 31	386	Cash Balance Dec 31	0	63,257 **
										63,257 **

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

CPA Summary

NOTICE OF BUDGET HEARING

2024

The governing body of
City of Oberlin, Kansas

will meet on August 17, 2023 at 5:00 PM at Rooms 1&2, Gateway Civic Center 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 Offices and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	720,796	17.063	1,285,518	56.825	2,129,155	265,864	29.447
Debt Service							
Library	81,409	9.131	85,936	8.805	87,113	69,960	7.749
Airport Operating	88,280		92,722	2.138	116,564	47,736	5.287
Consolidated Streets	459,244	9.936	462,872	27.254	552,185	271,498	30.071
Law Enforcement	443,839	58.567	202,222		6,486		
Special Highway							
Pool Operating	437,964		412,109		333,927		
Gateway Civic Center	109,409		177,190		174,587		
Tourism & Convention	23,193		38,200		41,572		
Special Parks & Recreation					10,993		
Cemetery & Parks	196,418		46,388				
Gateway Events							
Electric Utility	2,564,848		2,200,695		2,208,667		
Water Utility	693,382		776,073		836,850		
Sewer Utility	306,220		287,892		344,713		
Refuse Collection	215,342		220,000		225,000		
Non-Budgeted Funds-A	225,634						
Non-Budgeted Funds-B	12,119						
Non-Budgeted Funds-C	932,187						
Non-Budgeted Funds-D	42,151						
Non-Budgeted Funds-E	40,663						
Non-Budgeted Funds-F	1,781,064						
Totals	9,374,162	94.697	6,287,817	95.022	7,067,812	655,058	72.554
					<i>Revenue Neutral Rate**</i>		83.544
Less: Transfers	1,396,520		1,153,603		1,039,986		
Net Expenditure	7,977,642		5,134,214		6,027,826		
Total Tax Levied	685,121		755,061		xxxxxxxxxxxxxx		
Assessed Valuation	7,234,894		7,938,001		9,028,611		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	6,341,932		6,216,862		6,089,070		
Revenue Bonds	0		0		0		
Other	497,573		647,557		482,060		
Lease Purchase Principal	1,555,375		1,335,133		1,206,117		
Total	8,394,880		8,199,552		7,777,247		

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Stephen L. Zodrow
City Official Title: City Treasurer

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	258,659	28.649	7,099
Debt Service			0
Library	68,064	7.539	1,868
Airport Operating	46,442	5.144	1,275
Conolidated Streets	264,141	29.256	7,249
Law Enforcement			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	637,306	70.587	17,491

2023 July 1 Valuation: 9,028,611

Valuation Factor: 9,028.611

Neighborhood Revitalization Subj to Rebate: 247,795

Neighborhood Revitalization factor: 247.795

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.