







City of Oberlin, Kansas

2025

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2023</b>	<b>Current Amount for 2024</b>	<b>Proposed Amount for 2025</b>	<b>Transfers Authorized by Statute</b>
Airport Operating	Airport Improvement	30,000	20,000	15,000	KSA 12-6a16
Cemetery/Parks	General Fund	46,389	-	-	Residual
Consolidated Streets	Street Improvement	132,500	150,000	165,000	KSA 12-6a16
Electric Reserve	General Fund	-	133,500	-	KSA 12-825d
Electric Utility	Consolidated Streets	185,000	150,000	150,000	KSA 12-825d
Electric Utility	General Fund	50,000	50,000	50,000	KSA 12-825d
Electric Utility	Multi-Year Capital Outlay	17,500	17,500	17,500	KSA 12-825d
Electric Utility	Storm Water Control Improvement	25,000	-	-	KSA 12-825d
Law Enforcement	General Fund	199,468	6,486	-	KSA 79-2958
Library	Multi-Year Capital Outlay	3,500	3,000	1,500	KSA 12-1,118
Pool Operating	Pool Debt Reserve	36,553	24,685	-	KSA 12-6a16
Pool Operating	Pool Equipment Reserve	45,000	50,000	75,000	KSA 12-6a16
Refuse Service	General Fund	5,263	5,250	5,250	KSA 12-825d
Sewer Reserve	General Fund	-	133,250	-	KSA 12-825d
Sewer Reserve	Sewer Utility	-	50,000	50,000	KSA 12-825d
Sewer Reserve	Wastewater Project	416,597	-	-	KSA 12-825d
Street Project	Storm Water Control Improvement	40,000	-	-	Council Approved
Water Reserve	General Fund	-	133,250	-	KSA 12-825d
Water Utility	General Fund	-	20,000	20,000	KSA 12-825d
Water Utility	Pipeline Erosion Control Reserve	20,000	-	-	KSA 12-825d
Water Utility	Water Reserve	125,000	100,000	25,000	KSA 12-825d
	<b>Totals</b>	1,377,770	1,046,921	574,250	
	<b>Adjustments</b>		450,000	50,000	
	<b>Adjusted Totals</b>	1,377,770	596,921	524,250	

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





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

**Budgeted Year: 2025**

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>2024</u>	Proposed Year <u>2025</u>
Ad Valorem	\$68,631	\$69,334
Delinquent Tax	\$2,000	\$2,000
Motor Vehicle Tax	\$11,754	\$11,012
Recreational Vehicle Tax	\$356	\$410
16/20M Vehicle Tax	<u>\$127</u>	<u>\$146</u>
TOTAL TAXES	\$82,868	\$82,902
Difference in Total Taxes:	\$34	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$9,026,154	\$9,835,603
Did Assessed Valuation Decrease?	No	
Levy Rate	7.751	7.049
Difference in Levy Rate:	(0.702)	
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





Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Expenditures:</b>			
<b>General Government</b>			
Personal Services	244,982	265,014	232,961
Contractual	105,918	116,125	122,875
Commodities	5,031	5,850	5,900
Capital Outlay	4,137	3,000	3,250
Mayor & Council Expenses	6,848	3,000	3,000
Administrator Expenses	3,865	250	0
Miscellaneous Expense	5,676	5,750	6,000
<b>Total</b>	<b>376,457</b>	<b>398,989</b>	<b>373,986</b>
<b>Police Department</b>			
Personal Services	369,928	348,475	366,420
Contractual	106,380	128,325	150,050
Commodities	17,744	18,350	19,075
Capital Outlay	69,601	55,000	9,000
Capital Lease Payments	270	270	270
Donations	4,100	6,000	6,000
Miscellaneous Expense	478	500	500
<b>Total</b>	<b>568,501</b>	<b>556,920</b>	<b>551,315</b>
<b>Cemetery/Parks Department</b>			
Personal Services	116,156	160,277	162,962
Contractual	32,895	24,610	25,760
Commodities	62,701	68,925	71,000
Capital Outlay	15,820	5,000	0
Miscellaneous Expense	440	350	350
<b>Total</b>	<b>228,012</b>	<b>259,162</b>	<b>260,072</b>
<b>Fire Department</b>			
Personal Services	9,423	24,754	22,263
Contractual	2,573	6,175	6,450
Commodities	859	2,000	2,000
Capital Outlay	13,199	30,000	10,000
Capital Lease Payments	0	0	16,157
Miscellaneous Expense	51	500	500
<b>Total</b>	<b>26,105</b>	<b>63,429</b>	<b>57,370</b>
<b>Municipal Court</b>			
Personal Services	20,749	27,016	27,588
Contractual	24,676	24,710	24,775
Commodities	171	250	250
Capital Outlay	1,067	500	500
Miscellaneous Expense	106	0	0
<b>Total</b>	<b>46,769</b>	<b>52,476</b>	<b>53,113</b>
<b>Animal Control</b>			
Personal Services	6,402	9,960	10,286
Contractual	6,139	5,850	5,975
Commodities	473	500	550
Capital Outlay	1,868	1,500	1,000
<b>Total</b>	<b>14,882</b>	<b>17,810</b>	<b>17,811</b>
<b>Code Enforcement</b>			
Contractual	18,419	16,000	12,000
<b>Total</b>	<b>18,419</b>	<b>16,000</b>	<b>12,000</b>
<b>Cultural &amp; Recreational</b>			
Arts & Humanities Appropriations	0	0	5,000
Utility Rebates	15,175	15,200	15,200
Summer Ball Program	1,500	1,500	1,500
Community Fireworks Donation	750	1,200	1,500
Recreation Commission Assistance	0	7,500	0
<b>Total</b>	<b>17,425</b>	<b>25,400</b>	<b>23,200</b>
<b>Page 1 - Total</b>	<b>1,296,570</b>	<b>1,390,186</b>	<b>1,348,867</b>

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Expenditures:</b>			
<b>Street Lights</b>			
Wholesale Electricity	21,345	21,500	22,000
Street Light Maintenance	13,284	13,825	14,100
<b>Total</b>	<b>34,629</b>	<b>35,325</b>	<b>36,100</b>
<b>Community Development</b>			
Economic Development Commission	9,840	43,000	43,000
Tree Rebate Program	4,922	2,000	2,000
Sidewalk Rebate Program	200	2,000	2,000
Paint Rebate Program	6,198	5,000	5,000
Utility Rebates	117	500	500
Demolition Assistance Program	0	0	2,500
Donations	5,000	6,000	5,000
Beautification	0	10,000	0
Blighted Property Purchases	0	750	0
Christmas Decorations	2,950	0	0
Daycare Facility Assistance	9,345	7,500	0
<b>Total</b>	<b>38,572</b>	<b>76,750</b>	<b>60,000</b>
<b>Library</b>			
Capital Outlay	13,500	0	0
Capital Lease Payments	11,251	11,251	0
<b>Total</b>	<b>24,751</b>	<b>11,251</b>	<b>0</b>
<b>Demolition</b>			
Contractual	0	13,000	0
<b>Total</b>	<b>0</b>	<b>13,000</b>	<b>0</b>
<b>Salaries</b>			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Salaries</b>			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page 2 - Total</b>	<b>97,952</b>	<b>136,326</b>	<b>96,100</b>
<b>Page 1 - Total</b>	<b>1,296,570</b>	<b>1,390,186</b>	<b>1,348,867</b>
<b>Grand Total</b>	<b>1,394,522</b>	<b>1,526,512</b>	<b>1,444,967</b>

City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Debt Service</b>	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	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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2023/2024/2025 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 2024 Ad Valorem Tax	0

Adopted Budget <b>Library</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,253	1,894	3,371
Receipts:			
Ad Valorem Tax	65,985	68,631	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,380	2,000	2,000
Motor Vehicle Tax	11,483	11,754	11,012
Recreational Vehicle Tax	315	356	410
16/20M Vehicle Tax	134	127	146
Commercial Vehicle Tax	649	589	679
Watercraft Tax		72	83
Excise Tax	9	14	14
Prior Yr Payroll Reimbursement	0	2,664	0
Neighborhood Revitalization Rebate	(1,326)	(1,908)	(1,522)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>79,629</b>	<b>84,299</b>	<b>12,822</b>
<b>Resources Available:</b>	<b>87,882</b>	<b>86,193</b>	<b>16,193</b>
Expenditures:			
Personnel Services	8,813	3,909	4,289
Contractual Services	8,959	9,025	9,250
Commodities	3,083	3,325	3,850
Capital Outlay	0	0	0
Capital Lease Payments	1,563	1,563	1,563
Miscellaneous Expense	70	0	0
Appropriations to Library Board	60,000	62,000	64,000
Transfer to Multi Year Capital Outlay	3,500	3,000	1,500
Miscellaneous			50
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>85,988</b>	<b>82,822</b>	<b>84,502</b>
Unencumbered Cash Balance Dec 31	1,894	3,371	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	86,463	87,113	84,502
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	84,502
		Tax Required	68,309
		Delinquent Comp Rate: 1.5%	1,025
		Amount of 2024 Ad Valorem Tax	69,334

<b>CPA Summary</b>
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City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Airport Operating</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	43,657	14,568	18,791
<b>Receipts:</b>			
Ad Valorem Tax	16,006	46,829	xxxxxxxxxxxxxxxx
Delinquent Tax	332	350	350
Motor Vehicle Tax	0	2,518	7,514
Recreational Vehicle Tax	0	76	280
16/20M Vehicle Tax	0	27	100
Commercial Vehicle Tax	0	126	463
Watercraft Tax	0	15	57
Excise Tax	0	3	3
Self Fueler Sales	26,942	40,000	40,000
Hangar Rentals	6,900	7,000	7,000
Land Rentals	4,792	4,792	4,792
Reimbursed Expense	650	0	0
Neighborhood Revitalization Rebate	(322)	(1,302)	(647)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>55,300</b>	<b>100,434</b>	<b>59,912</b>
<b>Resources Available:</b>	<b>98,957</b>	<b>115,002</b>	<b>78,703</b>
<b>Expenditures:</b>			
Personal Services	4,523	6,636	6,648
Contractual Services	29,771	33,100	34,000
Commodities	20,095	36,475	37,075
Transfer to Airport Improvement	30,000	20,000	15,000
Cash Reserve (2025 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>84,389</b>	<b>96,211</b>	<b>107,723</b>
Unencumbered Cash Balance Dec 31	14,568	18,791	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	100,645	116,564	107,723
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		107,723
	Tax Required		29,020
	Delinquent Comp Rate: 1.5%		435
	Amount of 2024 Ad Valorem Tax		29,455

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Consolidated Streets</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	55,695	78,558	105,276
<b>Receipts:</b>			
Ad Valorem Tax	204,111	266,340	xxxxxxxxxxxxxxxx
Delinquent Tax	4,237	3,000	3,000
Motor Vehicle Tax	12,665	36,382	42,736
Recreational Vehicle Tax	340	1,101	1,590
16/20M Vehicle Tax	272	393	568
Commercial Vehicle Tax	810	1,823	2,634
Watercraft Tax		224	323
State of Kansas Gas Tax	43,688	46,040	46,000
Excise Tax	9	44	44
Reimbursed Expenses	21,050	30,000	30,000
Transfer from Electric Utility	185,000	150,000	150,000
Neighborhood Revitalization Rebate	(4,103)	(7,403)	(4,382)
Miscellaneous	3	500	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>468,082</b>	<b>528,444</b>	<b>272,513</b>
<b>Resources Available:</b>	<b>523,777</b>	<b>607,002</b>	<b>377,789</b>
<b>Expenditures:</b>			
Personal Services	170,094	215,695	196,010
Contractual	20,254	21,850	67,475
Commodities	66,482	60,350	60,725
Capital Outlay	2,372	3,000	0
Lease Purchase Payments	53,326	50,606	9,998
Transfer to Street Improvement	132,500	150,000	165,000
Cash Reserve (2025 column)			75,000
Miscellaneous	191	225	225
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>445,219</b>	<b>501,726</b>	<b>574,433</b>
Unencumbered Cash Balance Dec 31	78,558	105,276	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	534,367	552,185	574,433
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		574,433
	Tax Required		196,644
	Delinquent Comp Rate: 1.5%		2,950
	Amount of 2024 Ad Valorem Tax		199,594

**CPA Summary**

City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Law Enforcement</b>			
Unencumbered Cash Balance Jan 1	107,491	0	0
Receipts:			
Ad Valorem Tax	419	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	11,069	4,850	0
Motor Vehicle Tax	73,540	457	
Recreational Vehicle Tax	2,020	0	
16/20M Vehicle Tax	779	678	
Commercial Vehicle Tax	4,095	498	
Watercraft Tax			
Excise Tax	55	3	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>91,977</b>	<b>6,486</b>	<b>0</b>
<b>Resources Available:</b>	<b>199,468</b>	<b>6,486</b>	<b>0</b>
Expenditures:			
Residual Equity Transfer to General Fund	199,468	6,486	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>199,468</b>	<b>6,486</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	202,222	6,486	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	1.5%		0
Amount of 2024 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>0</b>			
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 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 2024 Ad Valorem Tax			0

**CPA Summary**

City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

<b>Pool Operating</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	355,230	187,223	206,680
Receipts:			
City 1.5% Sales Tax	230,338	225,000	230,000
Admissions	1,650	15,000	15,000
Concessions	12,581	12,000	12,000
Donations	20	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>244,589</b>	<b>252,000</b>	<b>257,000</b>
<b>Resources Available:</b>	<b>599,819</b>	<b>439,223</b>	<b>463,680</b>
Expenditures:			
Personal Services	103,414	110,256	112,934
Contractual	10,908	12,927	17,290
Commodities	32,805	31,650	31,650
Capital Outlay	6,141	3,025	10,000
Lease Purchase Payments	178,910	0	0
Transfer to Pool Debt Reserve	36,553	24,685	0
Transfer to Pool Equipment Reserve	45,000	50,000	75,000
Reimbursed Expenses	(1,789)	0	0
Cash Reserve (2025 column)			
Miscellaneous	654	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>412,596</b>	<b>232,543</b>	<b>246,874</b>
Unencumbered Cash Balance Dec 31	187,223	206,680	216,806
2023/2024/2025 Budget Authority Amount	413,305	333,927	246,874

**CPA Summary**

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City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Gateway Civic Center</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	80,030	38,569	34,057
Receipts:			
Rentals	2,160	2,000	2,000
Catering	7,551	7,000	7,000
Gateway Fee Assessment	84,899	75,000	75,000
Sales Tax	664	630	630
Miscellaneous	790	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>96,064</b>	<b>84,630</b>	<b>84,630</b>
<b>Resources Available:</b>	<b>176,094</b>	<b>123,199</b>	<b>118,687</b>
Expenditures:			
Personal Services	5,685	4,350	4,350
Contractual	13,595	0	0
Commodities	5,812	5,675	5,675
Capital Outlay	33,600	0	0
Capital Lease Payments	9,117	9,117	9,117
Donations	5,000	0	0
Appropriations to Gateway Board	101,651	70,000	70,000
Reimbursed Expenses	(36,985)	0	0
Cash Reserve (2025 column)			
Miscellaneous	50	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>137,525</b>	<b>89,142</b>	<b>89,142</b>
Unencumbered Cash Balance Dec 31	38,569	34,057	29,545
2023/2024/2025 Budget Authority Amount	140,375	174,587	89,142

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Tourism &amp; Convention</b>			
Unencumbered Cash Balance Jan 1	18,512	22,707	9,746
Receipts:			
Transient Guest Tax	32,034	27,000	27,000
Grant Returns	960	0	0
Interest on Idle Funds	0	492	292
Miscellaneous	300	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>33,294</b>	<b>27,492</b>	<b>27,292</b>
<b>Resources Available:</b>	<b>51,806</b>	<b>50,199</b>	<b>37,038</b>
Expenditures:			
Contractual	28,986	40,150	36,650
Cash Reserve (2025 column)			
Miscellaneous	113	303	388
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>29,099</b>	<b>40,453</b>	<b>37,038</b>
Unencumbered Cash Balance Dec 31	22,707	9,746	0
2023/2024/2025 Budget Authority Amount	38,200	41,572	37,038

<b>CPA Summary</b>
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City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	0	857	457
Receipts:			
Local Alcoholic Liquor Tax	4,201	2,100	2,100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,201</b>	<b>2,100</b>	<b>2,100</b>
<b>Resources Available:</b>	<b>4,201</b>	<b>2,957</b>	<b>2,557</b>
Expenditures:			
Parks Improvements	3,344	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,344</b>	<b>2,500</b>	<b>2,500</b>
Unencumbered Cash Balance Dec 31	857	457	57
2023/2024/2025 Budget Authority Amount	5,138	10,993	2,500

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Cemetery/Parks</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	46,389	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>46,389</b>	<b>0</b>	<b>0</b>
Expenditures:			
Residual Equity Transfer to General Fund	46,389		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>46,389</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	48,014	0	0

**CPA Summary**

City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Electric Utility</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	261,577	419,295	553,029
Receipts:			
Electric Sales:			
Retail	1,892,022	2,000,000	2,000,000
Wholesale	75,941	47,950	36,325
Connection Fees	6,650	6,500	6,500
Street Light Maintenance	6,000	6,000	6,000
Late Charges	6,719	7,000	7,000
Sales Tax Collected	48,779	49,000	49,000
Electric Franchise	0	0	1,200
Reimbursed Expenses	64,334	5,000	0
Prior Year Cancelled Encumbrances	1,338	3,146	0
Miscellaneous	27,512	20,120	120
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,129,295</b>	<b>2,144,716</b>	<b>2,106,145</b>
<b>Resources Available:</b>	<b>2,390,872</b>	<b>2,564,011</b>	<b>2,659,174</b>
Expenditures:			
Administration	308,741	275,473	258,316
Power Production	929,925	1,126,861	1,222,350
Transmission/Distribution	417,767	361,111	487,834
Warehouse	37,644	30,037	35,787
Subtotal detail (Should agree with detail)	1,694,077	1,793,482	2,004,287
Transfer to Consolidated Streets	185,000	150,000	150,000
Transfer to Storm Water Control Improvement	25,000	0	0
Transfer to Multi-Yr Capital Outlay	17,500	17,500	17,500
Transfer to General Fund	50,000	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,971,577</b>	<b>2,010,982</b>	<b>2,221,787</b>
Unencumbered Cash Balance Dec 31	419,295	553,029	437,387
2023/2024/2025 Budget Authority Amount	2,368,232	2,208,667	2,221,787

**CPA Summary**

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Adopted Budget <b>Electric Utility - Detail Page 1</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Personal Services	190,691	172,198	153,491
Contractual	110,761	96,525	98,075
Commodities	3,067	3,000	3,000
Capital Outlay	647	2,250	2,250
Miscellaneous	3,575	1,500	1,500
<b>Total</b>	<b>308,741</b>	<b>275,473</b>	<b>258,316</b>

Power Production

Personal Services	23,361	0	0
Contractual	12,604	18,300	19,500
Commodities	56,987	52,500	30,500
Standby Generators	16,740	247,061	429,600
Purchased Power	818,804	809,000	742,750
Miscellaneous	1,429	0	0
<b>Total</b>	<b>929,925</b>	<b>1,126,861</b>	<b>1,222,350</b>

Transmission/Distribution

Personal Services	206,282	260,744	271,534
Contractual	42,512	37,867	48,050
Commodities	86,004	58,000	60,750
Capital Outlay	6,539	4,500	7,500
Infrastructure Project	76,300	0	100,000
Miscellaneous	130	0	0
<b>Total</b>	<b>417,767</b>	<b>361,111</b>	<b>487,834</b>

Warehouse

Personal Services	4,059	0	0
Contractual	13,688	11,000	13,000
Commodities	18,531	17,750	21,000
Capital Outlay	537	1,000	1,500
Capital Lease Payments	287	287	287
Miscellaneous	542	0	0
<b>Total</b>	<b>37,644</b>	<b>30,037</b>	<b>35,787</b>

<b>Page 1 - Total</b>	<b>1,694,077</b>	<b>1,793,482</b>	<b>2,004,287</b>
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City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Utility</b>	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	525,285	514,574	504,690
Receipts:			
Water Sales:			
Retail	686,203	690,000	700,000
Wholesale	33,544	34,000	34,000
Water Dock	1,057	1,100	1,100
Connection Fees	4,225	3,000	3,000
Late Charges	3,359	3,500	3,500
Sales Tax Collected	11,055	11,000	11,500
Reimbursed Expenses	29,598	1,500	0
Prior Year Cancelled Encumbrances	0	1,032	0
Miscellaneous	1,884	1,300	600
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>770,925</b>	<b>746,432</b>	<b>753,700</b>
<b>Resources Available:</b>	<b>1,296,210</b>	<b>1,261,006</b>	<b>1,258,390</b>
Expenditures:			
Administration	118,623	133,928	126,923
Production	284,426	279,395	305,046
Distribution	232,999	217,993	234,201
Lead Pipe Compliance	588	5,000	50,000
Subtotal detail (Should agree with detail)	636,636	636,316	716,170
Transfer to Water Reserve	125,000	100,000	25,000
Transfer to Pipeline Erosion Control Reser	20,000	0	0
Transfer to General Fund	0	20,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>781,636</b>	<b>756,316</b>	<b>761,170</b>
Unencumbered Cash Balance Dec 31	514,574	504,690	497,220
2023/2024/2025 Budget Authority Amount	852,755	836,850	761,170

<b>CPA Summary</b>

Adopted Budget <b>Water Utility - Detail Page 1</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Expenditures:</b>			
Administration			
Personal Services	77,251	93,128	84,198
Contractual	37,830	37,650	39,125
Commodities	1,417	1,500	1,750
Capital Outlay	341	750	1,000
Miscellaneous	1,784	900	850
<b>Total</b>	<b>118,623</b>	<b>133,928</b>	<b>126,923</b>
<b>Production</b>			
Personal Services	58,882	54,863	56,003
Contractual	17,385	17,700	35,050
Commodities	50,954	47,550	53,500
Capital Outlay	213	2,500	3,500
Loan Principal	78,454	79,911	81,820
Loan Interest	78,538	76,871	75,173
<b>Total</b>	<b>284,426</b>	<b>279,395</b>	<b>305,046</b>
<b>Distribution</b>			
Personal Services	34,365	42,945	44,157
Contractual	31,958	32,165	33,065
Commodities	53,564	33,425	43,975
Capital Outlay	3,253	2,500	5,000
Capital Lease Payments	2,720	0	0
Loan Principal	52,120	53,151	55,397
Loan Interest	54,484	53,307	52,107
Miscellaneous	535	500	500
<b>Total</b>	<b>232,999</b>	<b>217,993</b>	<b>234,201</b>
<b>Lead Pipe Compliance</b>			
Contractual	588	5,000	50,000
<b>Total</b>	<b>588</b>	<b>5,000</b>	<b>50,000</b>
<b>Page 1 - Total</b>	<b>636,636</b>	<b>636,316</b>	<b>716,170</b>

City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	124,226	129,203	126,709
Receipts:			
Sewer Fees	283,127	282,000	282,000
Late Charges	3,359	3,500	3,500
Reimbursed Expenses	18,048	0	0
Prior Year Cancelled Encumbrances	0	1,032	0
Transfer from Sewer Reserve	0	50,000	50,000
Miscellaneous	879	1,275	1,025
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>305,413</b>	<b>337,807</b>	<b>336,525</b>
<b>Resources Available:</b>	<b>429,639</b>	<b>467,010</b>	<b>463,234</b>
Expenditures:			
Expenditures:			
Administration	99,924	116,353	106,198
Treatment	142,438	151,043	156,711
Collection	58,074	72,905	75,809
Subtotal detail (Should agree with detail)	300,436	340,301	338,718
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>300,436</b>	<b>340,301</b>	<b>338,718</b>
Unencumbered Cash Balance Dec 31	129,203	126,709	124,516
2023/2024/2025 Budget Authority Amount	351,487	344,713	338,718

<b>CPA Summary</b>
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Adopted Budget <b>Sewer Utility - Detail Page 1</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Personal Services	77,252	95,128	84,198
Contractual	19,181	18,200	18,500
Commodities	1,407	1,500	1,750
Capital Outlay	341	750	1,000
Miscellaneous	1,743	775	750
<b>Total</b>	<b>99,924</b>	<b>116,353</b>	<b>106,198</b>
Treatment			
Personal Services	24,608	36,810	37,578
Contractual	3,332	3,900	4,325
Commodities	16,340	12,175	16,650
Loan Principal	89,765	92,269	94,842
Loan Interest	8,393	5,889	3,316
<b>Total</b>	<b>142,438</b>	<b>151,043</b>	<b>156,711</b>
Collection			
Personal Services	32,684	44,280	45,184
Contractual	17,754	20,550	21,550
Commodities	4,916	5,075	5,575
Capital Outlay	0	3,000	3,500
Capital Lease Payments	2,720	0	0
<b>Total</b>	<b>58,074</b>	<b>72,905</b>	<b>75,809</b>
			0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>			
<b>Page 1 - Total</b>	<b>300,436</b>	<b>340,301</b>	<b>338,718</b>

City of Oberlin, Kansas

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Refuse Collection</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	610	576	576
Receipts:			
Refuse Fees	212,463	225,000	225,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>212,463</b>	<b>225,000</b>	<b>225,000</b>
<b>Resources Available:</b>	<b>213,073</b>	<b>225,576</b>	<b>225,576</b>
Expenditures:			
Contractual	207,234	219,750	219,750
Transfer to General Fund	5,263	5,250	5,250
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>212,497</b>	<b>225,000</b>	<b>225,000</b>
Unencumbered Cash Balance Dec 31	576	576	576
2023/2024/2025 Budget Authority Amount	220,000	225,000	225,000

**CPA Summary**

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City of Oberlin, Kansas

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-A

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

Gateway Donations		Cemetery Memorials		Parks Donations		Risk Management		Special Law Enforcement Trust		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	36,905	Cash Balance Jan 1	4,554	Cash Balance Jan 1	12,097	Cash Balance Jan 1	99,183	Cash Balance Jan 1	28,919	181,658
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	69	Donations	0	Donations	0			Interest on Idle Funds	159	
Pr Yr Cancelled										
Encumbrances	40,836									
Total Receipts	40,905	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	159	41,064
Resources Available:	77,810	Resources Available:	4,554	Resources Available:	12,097	Resources Available:	99,183	Resources Available:	29,078	222,722
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Donation to		Improvements	0	Improvements	0	Legal Settlement	500			
Gateway Friends	77,810									
Total Expenditures	77,810	Total Expenditures	0	Total Expenditures	0	Total Expenditures	500	Total Expenditures	0	78,310
Cash Balance Dec 31	0	Cash Balance Dec 31	4,554	Cash Balance Dec 31	12,097	Cash Balance Dec 31	98,683	Cash Balance Dec 31	29,078	144,412
										144,412

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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City of Oberlin, Kansas

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-B

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

Hansen & GROW Grants		Federal Grants		Non-Federal Grants		Multi-Yr Capital Outlay		Pool Replacement Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	5,268	Cash Balance Jan 1	229,436	Cash Balance Jan 1		Cash Balance Jan 1	217,268	Cash Balance Jan 1	85,311	537,283
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Hansen Grants	603			Grant Proceeds	19,500	Transfer from:		Transfer from:		
GROW Grants	14,500			Local Match Funds	22,414	Library	3,500	Pool Operating	45,000	
Donations	7,386					Electric Utility	17,500			
Refunds	11,190					Insurance Proceeds	19,667			
<b>Total Receipts</b>	<b>33,679</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>41,914</b>	<b>Total Receipts</b>	<b>40,667</b>	<b>Total Receipts</b>	<b>45,000</b>	<b>161,260</b>
<b>Resources Available:</b>	<b>38,947</b>	<b>Resources Available:</b>	<b>229,436</b>	<b>Resources Available:</b>	<b>41,914</b>	<b>Resources Available:</b>	<b>257,935</b>	<b>Resources Available:</b>	<b>130,311</b>	<b>698,543</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Sappa Park Signs	9,825	Salary Reimb	225,436	Radio Equipment	41,914	Police Vehicles		Equipment	1,920	
Golf Course	7,000	Admin Expense	4,000			New & Equipment	44,376	Pool Repair	17,886	
Gateway Equip.	1,987					Reparis	22,769			
Ball Parks	1,000					Building Repairs				
Fire Station Room	4,000					Library	9,002			
Cemetery Mgmt &						Pool	8,366			
Memorial Trees	10,000					Cemetery/Parks	5,540			
Grants Returned	265									
<b>Total Expenditures</b>	<b>34,077</b>	<b>Total Expenditures</b>	<b>229,436</b>	<b>Total Expenditures</b>	<b>41,914</b>	<b>Total Expenditures</b>	<b>90,053</b>	<b>Total Expenditures</b>	<b>19,806</b>	<b>415,286</b>
<b>Cash Balance Dec 31</b>	<b>4,870</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>167,882</b>	<b>Cash Balance Dec 31</b>	<b>110,505</b>	<b>283,257</b> **
										<b>283,257</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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City of Oberlin, Kansas

**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:

<b>Pool Debt Reserve</b>		<b>Airport Improvement</b>		<b>Street Improvement</b>		<b>Wastewater Project</b>		<b>Stormwater Control Improvement</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	798,007	Cash Balance Jan 1	41,413	Cash Balance Jan 1	30,558	Cash Balance Jan 1	10,000	Cash Balance Jan 1	54,500	934,478
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from		Federal Grants	55,368	Transfer from		Federal Grants	388,083	Transfer from		
Pool Operating	36,553	State Grants	19,960	Consolidated Streets	132,500			Electric Utility	25,000	
						Transfer from		Street Improvement	40,000	
		Transfer from				Sewer Reserve	416,597			
		Airport Operating	30,000							
Total Receipts	36,553	Total Receipts	105,328	Total Receipts	132,500	Total Receipts	804,680	Total Receipts	65,000	1,144,061
Resources Available:	834,560	Resources Available:	146,741	Resources Available:	163,058	Resources Available:	814,680	Resources Available:	119,500	2,078,539
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Engineering Svcs	83,700	Chip Seal	42,400	Infrastructure Impr	702,545	Infrastructure Impr	45,000	
						Engineering Svcs	32,211	Commodities	133	
				Transfer to		Admin Services	20,750			
				Storm Water Control	40,000					
Total Expenditures	0	Total Expenditures	83,700	Total Expenditures	82,400	Total Expenditures	755,506	Total Expenditures	45,133	966,739
Cash Balance Dec 31	834,560	Cash Balance Dec 31	63,041	Cash Balance Dec 31	80,658	Cash Balance Dec 31	59,174	Cash Balance Dec 31	74,367	<b>1,111,800</b> **
										<b>1,111,800</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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City of Oberlin, Kansas

**NON-BUDGETED FUNDS (D)**  
*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Sappa Park Improvemen</b>		<b>Dog Park Donations</b>								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	24,214	Cash Balance Jan 1	1,205	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		25,419
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	1,924	Donations	935							
Total Receipts	1,924	Total Receipts	935	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,859
Resources Available:	26,138	Resources Available:	2,140	Resources Available:	0	Resources Available:	0	Resources Available:	0	28,278
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Park Improvements	228							
		Maintenance	51							
Total Expenditures	0	Total Expenditures	279	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	279
Cash Balance Dec 31	26,138	Cash Balance Dec 31	1,861	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>27,999</b> **
										<b>27,999</b> **

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

<b>CPA Summary</b>
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City of Oberlin, Kansas

**NON-BUDGETED FUNDS (E)**  
*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Electric Reserve</b>		<b>Water Reserve</b>		<b>Sewer Reserve</b>		<b>Pipeline Erosion Control Reserve</b>		<b>Gateway Board Clearing</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	809,984	Cash Balance Jan 1	253,350	Cash Balance Jan 1	1,021,326	Cash Balance Jan 1	37,783	Cash Balance Jan 1	0	2,122,443
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer from				Transfer from		Donations		
		Water Utility	125,000			Water Utility	20,000	Gateway Friends	33,861	
								Others	19,619	
								Reimbursements		
								Gateway Board	40,213	
								Gateway Civic Ctr	31,651	
Total Receipts	0	Total Receipts	125,000	Total Receipts	0	Total Receipts	20,000	Total Receipts	125,344	270,344
Resources Available:	809,984	Resources Available:	378,350	Resources Available:	1,021,326	Resources Available:	57,783	Resources Available:	125,344	2,392,787
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Building Repairs	22,252	Infrastructure Impr	62,500	Infrastructure Impr	62,500			Personal Exp	18,357	
Legal Services	54,324	Building Repairs	11,461	Building Repairs	1,047			Contractual	30,096	
Loan Principal	104,200							Commodities	22,114	
Loan Interest	2,461			Transfer to				Capital Outlay	54,777	
New Building	33,818			Wastewater Project	416,597					
Parking Lot Repair	26,531									
Total Expenditures	243,586	Total Expenditures	73,961	Total Expenditures	480,144	Total Expenditures	0	Total Expenditures	125,344	923,035
Cash Balance Dec 31	566,398	Cash Balance Dec 31	304,389	Cash Balance Dec 31	541,182	Cash Balance Dec 31	57,783	Cash Balance Dec 31	0	<b>1,469,752</b> **
										<b>1,469,752</b> **

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

<b>CPA Summary</b>
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City of Oberlin, Kansas

**NON-BUDGETED FUNDS (F)**  
*(Only the actual budget year for 2023 is reported)*

2025

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		Cash Items Clearing		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	52,500	Cash Balance Jan 1	8,717		1,654	Cash Balance Jan 1	386	Cash Balance Jan 1	0	63,257

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Customer Deposits	16,200	Advance Receipts	217,603	Payroll Withholding	2,855	Net Pay	948,659	Items In	5,426	
						Federal Taxes	296,140			
						State Taxes	79,474			
						KPERS	171,999			
						Health Insurance	298,667			
						Life & AD&D Ins	9,250			
						Garnishments	13,490			
						Workers Comp Ins	15,163			
<b>Total Receipts</b>	<b>16,200</b>	<b>Total Receipts</b>	<b>217,603</b>	<b>Total Receipts</b>	<b>2,855</b>	<b>Total Receipts</b>	<b>1,832,842</b>	<b>Total Receipts</b>	<b>5,426</b>	<b>2,074,926</b>
Resources Available:	68,700	Resources Available:	226,320	Resources Available:	4,509	Resources Available:	1,833,228	Resources Available:	5,426	2,138,183

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposit Refunds	15,200	Receipts Applied	205,460	Employee Reimb.	1,200	Net Pay	948,619	Items Out	5,426	
						Federal Taxes	296,140			
						State Taxes	72,454			
						KPERS	172,050			
						Health Insurance	298,667			
						Life & AD&D Ins	9,250			
						Garnishments	13,490			
						Workers Comp Ins	15,163			
<b>Total Expenditures</b>	<b>15,200</b>	<b>Total Expenditures</b>	<b>205,460</b>	<b>Total Expenditures</b>	<b>1,200</b>	<b>Total Expenditures</b>	<b>1,825,833</b>	<b>Total Expenditures</b>	<b>5,426</b>	<b>2,053,119</b>
Cash Balance Dec 31	53,500	Cash Balance Dec 31	20,860	Cash Balance Dec 31	3,309	Cash Balance Dec 31	7,395	Cash Balance Dec 31	0	<b>85,064</b> **
										<b>85,064</b> **

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

<b>CPA Summary</b>
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**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2025

The governing body of  
**City of Oberlin, Kansas**

will meet on September 19, 2024 at 5:30 pm at Rooms 1&2 Gateway Civic Center, 1 Morgan Drive 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, 1 Morgan Drive 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,292,318	56.825	1,526,512	29.455	1,719,967	415,235	42.218
Debt Service							
Library	85,988	8.805	82,822	7.751	84,502	69,334	7.049
Airport Operating	84,389	2.138	96,211	5.289	107,723	29,455	2.995
Consolidated Streets	445,219	27.254	501,726	30.079	574,433	199,594	20.293
Law Enforcement	199,468		6,486				
Special Highway							
Pool Operating	412,596		232,543		246,874		
Gateway Civic Center	137,525		89,142		89,142		
Tourism & Convention	29,099		40,453		37,038		
Special Parks & Recreation	3,344		2,500		2,500		
Cemetery/Parks	46,389						
Electric Utility	1,971,577		2,010,982		2,221,787		
Water Utility	781,636		756,316		761,170		
Sewer Utility	300,436		340,301		338,718		
Refuse Collection	212,497		225,000		225,000		
Non-Budgeted Funds-A	78,310						
Non-Budgeted Funds-B	415,286						
Non-Budgeted Funds-C	966,739						
Non-Budgeted Funds-D	279						
Non-Budgeted Funds-E	923,035						
Non-Budgeted Funds-F	2,053,119						
Totals	10,439,249	95.022	5,910,994	72.574	6,408,854	713,618	72.555
					<i>Revenue Neutral Rate**</i>		66.602
Less: Transfers	1,377,770		1,046,921		574,250		
Net Expenditure	9,061,479		4,864,073		5,834,604		
Total Tax Levied	755,061		655,058		xxxxxxxxxxxxxxx		
Assessed Valuation	7,938,001		9,026,154		9,835,603		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	6,341,932		6,216,862		5,958,496		
Revenue Bonds	0		0		0		
Other	497,573		647,557		262,008		
Lease Purchase Principal	1,555,375		1,335,133		986,533		
Total	8,394,880		8,199,552		7,207,037		

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

Stephen L. Zodrow  
City Official Title: CFO/Treasurer

**2025 Neighborhood Revitalization Rebate**

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	405,983	41.277	9,116
Debt Service	0		0
Library	67,789	6.892	1,522
Airport Operating	28,799	2.928	647
Consolidated Streets	195,146	19.841	4,382
Law Enforcement	0		0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
<b>TOTAL</b>	<b>697,717</b>	<b>70.938</b>	<b>15,667</b>

2024 July 1 Valuation: 9,835,603

Valuation Factor: 9,835.603

Neighborhood Revitalization Subj to Rebate: 220,841

Neighborhood Revitalization factor: 220.841

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



Resolution No. 733

**A RESOLUTION OF THE CITY OF OBERLIN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the City of Oberlin, Kansas was calculated as 66.602 mills by the Decatur County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Oberlin, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 19, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Oberlin, Kansas, 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 OBERLIN, KANSAS:**

The City of Oberlin, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.602 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 19th day of September, 2024 and **SIGNED** by the Mayor.

  
Chris Kaiser, Mayor

Attested:

  
Megan Ketterl, City Clerk





**Roll Call Vote**

A Roll Call Vote of the City of Oberlin, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 19, 2024

Resolution No. 733

Governing Body Member	Yes	No	No Vote
Jason Berry - <i>absent</i>			X
Debra Lohofener	X		
Mike Dempewolf	X		
Carolyn Hackney - <i>absent</i>			X
Chris Hackney	X		
<b>TOTAL</b>	<b>3</b>		<b>2</b>

Certified:

*Megan Ketterl*

Megan Ketterl, City Clerk





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

<b>From the County Clerk's 2025 Budget Information:</b>	
Total Assessed Valuation for 2024	9,835,603
Gross earnings (intangible) tax estimate for 2025	
Neighborhood Revitalization	220,841

Revenue Neutral Rate 66.602

Actual Tax Rates for the 2024 Budget:

<b>Fund</b>	<b>Rate</b>
General	29.455
Debt Service	
Library	7.751
Airport Operating	5.289
Consolidated Streets	30.079
Law Enforcement	0.000
<b>Total</b>	<b>72.574</b>

Final Assessed Valuation from the November 1, 2023 Abstract 9,026,154

<b>From the County Treasurer's Budget Information - 2025 Budget Year Estimates:</b>	
Motor Vehicle Tax Estimate	103,112
Recreational Vehicle Tax Estimate	3,837
16/20 M Vehicle Tax	1,371
Commercial Vehicle Tax Estimate	6,355
Watercraft Tax Estimate	780

**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\*\* 1.5%

<b>From the Municipal Services Website (Budget Workbooks and Tax Estimates)</b>	
2025 State Distribution for Kansas Gas Tax	46,000
2025 County Transfers for Gas**	
Adjusted 2024 State Distribution for Kansas Gas Tax	46,040
Adjusted 2024 County Transfers for Gas**	

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

**From the 2023 Budget Certificate Page**

Funds	2023 Expenditure Amounts Budget Authority
General	1,354,698
Debt Service	
Library	86,463
Airport Operating	100,645
Consolidated Streets	534,367
Law Enforcement	202,222
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
Special Highway	
Pool Operating	413,305
Gateway Civic Center	140,375
Tourism & Conventions	38,200
Special Parks & Recreation	5,138
Cemetery/Parks	48,014
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
	0
Electric Utility	2,368,232
Water Utility	852,755
Sewer Utility	351,487
Refuse Collection	220,000

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

### Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells.

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

**WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.**

### Input Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2022
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

### Budget Hearing Notice Only

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

*Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.*

*You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.*

### Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name: Stephen L Zodrow

Official Title: CFO/Treasurer

Date: September 19, 2024

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time: 5:30 pm

Location: Rooms 1&2 Gateway Civic Center, 1 Morgan Drive

Budget Available at: City Offices, 1 Morgan Drive

*Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".*

*You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).*

### Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

*If the taxing subdivision wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the budget hearing notice.*

## **Tab A**

### **Possible Budget Law Violation**

Welcome. You have been directed to this tab because your 2023 total expenditures exceed your 2023 budget authority.

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

#### **Can the potential violation be corrected at this time?**

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2025 adopted budget has not been submitted to the county clerk) then the budget violation can be fixed before submission of the budget to the county clerk.

#### **What should I do?**

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2023 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2023 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2023 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (but be sure that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

#### **Is amending the budget an option?**

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calendar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

#### **What if the 2023 financial records have been closed?**

If the municipality financial records have been closed (i.e. an audit for 2023 has been completed, or the 2025 the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

## **Tab B**

### **Possible Cash Basis Law Violation**

Welcome. You have been directed to this tab because your 2023 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

#### **Is this a violation?**

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

#### **What if K.S.A. 10-1116 applies?**

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "10-1116 applies."

#### **What if K.S.A. 10-1116 *does not* apply?**

If the fund does not fall into one of the categories, then let's explore your options (below) to see if we can help you avoid a cash basis law violation.

#### **Options**

If your financial records are not closed for 2023 (i.e. an audit has not been completed, or the 2025 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

#### **What if K.S.A. 10-1116 does not apply and no options are available to me?**

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

## Tab C

### Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2024 total expenditures exceed your 2024 budget authority.

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

#### **Should the potential for a violation be corrected at this time?**

Naturally, our preference would be that you consider your 2024 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

#### **What should I do at this time?**

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

#### **What if I check my estimates and find that we're still on pace for a budget law violation?**

Well, let's look to see if any of your 2024 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2024 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative expenditure.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unencumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

## **Tab D**

### **Current Year - Possible Cash Basis Law Violation**

Welcome. You have been directed to this tab because your 2025 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

#### **Should this be fixed?**

Yes. You don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be \$0.

Note: it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

#### **What should I do at this time?**

The easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

#### **What if I check my estimates and find that we're still on pace for a budget law violation?**

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2024 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2024 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.



## **Tab E**

### **Proposed Budget Year - Possible Budget Law Violation No Levy Funds**

Welcome. You have been directed to this tab because your estimated 2025 total expenditures your 2025 unencumbered cash balance Dec 31.

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

#### **Should this be fixed before we adopt the budget?**

Yes. Budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in \$0 or a positive cash balance.

#### **How do I fix the violation?**

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

#### **Is there a benefit to having a positive cash balance?**

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a \$0 balance.

Why? Remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage of budgeting the no levy fund to end the budget year with a \$0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated spending during the budget year it will not need to amend its budget to do so.

Note: by budgeting to \$0, the municipality does not have to *spend* down to \$0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

Thank you.