

2026

**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 2026; and  
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

		2026 Adopted Budget		
		Budget Authority	Amount of 2025	Final Tax Rate
		for Expenditures	Ad Valorem	(County Clerk's
			Tax	Use Only)
<b>Table of Contents:</b>	Page No.			
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Schedule of Transfers	3			
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Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	6			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	1,744,618	426,502
Debt Service	10-113	8		
Library	12-1220	8	81,758	69,320
Airport Operating	3-113	9	109,413	46,792
Consolidated Streets	15-733	9	530,921	210,780
Law Enforcement	79-2925e(b)(3)	10		
		10		
Special Highway		11		
Pool Operating		11	413,178	
Gateway Civic Center		12	136,940	
Tourism & Convention		12	65,385	
Special Parks & Recreation		13	4,010	
		13		
Electric Utility		14	2,316,448	
Water Utility		15	743,122	
Sewer Utility		16	267,308	
Refuse Collection		17	225,000	
Non-Budgeted Funds-A		18		
Non-Budgeted Funds-B		19		
Non-Budgeted Funds-C		20		
Non-Budgeted Funds-D		21		
Non-Budgeted Funds-E		22		
Non-Budgeted Funds-F		23		
<b>Totals</b>	xxxxxx		6,638,101	753,394
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice	24			
RNR Hearing Notice				
Neighborhood Revitalization	25			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 68.428

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

YES

Assisted by:

\_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_

Attest: \_\_\_\_\_, 2025

\_\_\_\_\_

County Clerk

Governing Body

CPA Summary

City of Oberlin, Kansas

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	415,235	65,599	1,656	440	1,699	265
Debt Service						
Library	69,334	10,953	276	74	284	44
Airport Operating	29,455	4,653	117	31	120	19
Consolidated Streets	199,594	31,531	795	212	816	127
Law Enforcement						
TOTAL	713,618	112,736	2,844	757	2,919	455

County Treas Motor Vehicle Estimate	<u>112,736</u>					
County Treas Recreational Vehicle Estimate		<u>2,844</u>				
County Treas 16/20M Vehicle Estimate			<u>757</u>			
County Treas Commercial Vehicle Tax Estimate				<u>2,919</u>		
County Treas Watercraft Tax Estimate					<u>455</u>	

Motor Vehicle Factor	<u>0.15798</u>					
Recreational Vehicle Factor		<u>0.00399</u>				
16/20M Vehicle Factor			<u>0.00106</u>			
Commercial Vehicle Factor				<u>0.00409</u>		
Watercraft Factor					<u>0.00064</u>	

City of Oberlin, Kansas

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**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2024</b>	<b>Current Amount for 2025</b>	<b>Proposed Amount for 2026</b>	<b>Transfers Authorized by Statute</b>
Airport Operating	Airport Improvement	15,000	-	15,000	KSA 12-6a16
Consolidated Streets	Street Improvement	150,000	165,000	75,000	KSA 12-6a16
Consolidated Streets	Stormwater Control Improvement	-	-	50,000	KSA 12-6a16
Consolidated Streets	Multi-Year Capital Outlay	-	-	30,000	KSA 12-1,118
Electric Reserve	General Fund	110,000	25,000	-	KSA 12-825d
Electric Utility	Consolidated Streets	170,000	150,000	75,000	KSA 12-825d
Electric Utility	General Fund	50,000	-	225,000	KSA 12-825d
Electric Utility	Multi-Year Capital Outlay	17,500	82,561	-	KSA 12-825d
General Fund	Airport Improvement	20,000	15,000	-	KSA 12-6a16
General Fund	Multi-Year Capital Outlay	35,000	13,261	-	KSA 12-1,118
Law Enforcement	General Fund	1,712	-	-	KSA 79-2958
Library	Multi-Year Capital Outlay	3,000	1,500	1,500	KSA 12-1,118
Multi-Year Capital Outlay	Gateway Civic Center	2,597	-	-	KSA 12-1,118
Pool Operating	Pool Debt Reserve	24,685	-	-	KSA 12-6a16
Pool Operating	Pool Equipment Reserve	50,000	75,000	50,000	KSA 12-6a16
Refuse Service	General Fund	5,292	5,250	5,250	KSA 12-825d
Sewer Reserve	General Fund	110,000	25,000	-	KSA 12-825d
Sewer Reserve	Sewer Utility	30,000	-	-	KSA 12-825d
Sewer Utility	General Fund	-	-	25,000	KSA 12-825d
Wastewater Project	Sewer Reserve	69,594	-	-	KSA 12-825d
Water Reserve	General Fund	110,000	-	-	KSA 12-825d
Water Utility	Water Reserve	100,000	50,000	-	KSA 12-825d
Water Utility	General Fund	-	25,000	75,000	KSA 12-825d
<b>Totals</b>		1,074,380	632,572	626,750	
<b>Adjustments</b>			50,000	0	
<b>Adjusted Totals</b>		1,074,380	582,572	626,750	

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

City of Oberlin, Kansas

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**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 Water System Imp	12/17/2012	12/20/2052	2.13	1,080,000	845,154	12/20	12/20	17,960	22,391	17,484	22,867
2015A Water System Imp	7/31/2015	8/5/2055	2.13	5,251,000	4,421,939	8/5	8/5	93,966	102,275	91,793	104,448
2015B Water System Imp	7/31/2015	8/5/2055	2.75	611,998	558,341	8/5	8/5	15,354	11,651	15,034	11,971
<b>Total G.O. Bonds</b>					<b>5,825,434</b>			<b>127,280</b>	<b>136,317</b>	<b>124,311</b>	<b>139,286</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Water Pollution Control	5/25/2004	3/1/2026	2.770	2,572,581	143,251	3/1	3/1	1,984	143,251	0	0
<b>Total Other</b>					<b>143,251</b>			<b>1,984</b>	<b>143,251</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>5,968,685</b>			<b>129,264</b>	<b>279,568</b>	<b>124,311</b>	<b>139,286</b>

**\*\*\*If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

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

**Budgeted Year: 2026**

Library found in: City of 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>2025</u>	Proposed Year <u>2026</u>
Ad Valorem	\$68,641	\$69,320
Delinquent Tax	\$1,539	\$1,600
Motor Vehicle Tax	\$11,012	\$10,953
Recreational Vehicle Tax	\$410	\$276
16/20M Vehicle Tax	\$146	\$74
TOTAL TAXES	<u>\$81,748</u>	<u>\$82,223</u>
Difference in Total Taxes:	\$475	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$9,873,915	\$10,428,733
Did Assessed Valuation Decrease?	No	
Levy Rate	7.022	6.647
Difference in Levy Rate:	(0.375)	
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

City of Oberlin, Kansas

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

Adopted Budget <b>General</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	292,098	378,673	201,402
Receipts:			
Ad Valorem Tax	255,989	411,083	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	23,689	6,660	10,000
Motor Vehicle Tax	75,415	41,850	65,599
Recreational Vehicle Tax	1,922	1,557	1,656
16/20M Vehicle Tax	221	557	440
Commercial Vehicle Tax	1,896	2,579	1,699
Watercraft Tax	0	317	265
Gross Earning (Intangible) Tax	0	0	0
Excise Tax	17	92	15
Sales Tax:	445,971	433,000	421,000
Local Alcoholic Liquor Tax	1,303	815	1,035
Franchise Fees:			
Natural Gas	31,182	37,000	37,000
Cable	5,006	3,700	2,500
Telephone	476	200	150
Court Fines	29,380	20,000	25,000
Licenses, Fees, & Permits	4,079	3,215	3,215
Camping/Shelterhouse Fees	3,193	2,500	2,500
Cemetery Fees:			
Open/Close Grave	6,800	10,000	10,000
Lot Fee	1,650	1,500	1,500
Monuments Fee	170	225	225
Notification Fee	200	350	400
Rents:			
Farm & Pasture Land	9,663	9,850	9,850
Water Tower Communicatons Equipment	6,625	6,825	6,825
Cell Phone Communications Tower	11,328	11,328	11,328
Oil Land Lease	1,500	0	0
Oil & Gas Royalties	88,493	65,000	60,000
Credit Card Rebates	3,414	3,002	3,000
Interest on Idle Funds	184,432	124,600	106,000
Reimbursed Expenses	1,177	16,800	0
Transfer from Refuse Service	5,292	5,250	5,250
Transfer from Electric Utility	50,000	0	225,000
Transfer from Electric Reserve	110,000	25,000	0
Transfer from Water Utility	0	25,000	75,000
Transfer from Water Reserve	110,000	0	0
Transfer from Sewer Utility	0	0	25,000
Transfer from Sewer Reserve	110,000	25,000	0
Residual Equity Transfers:			
Law Enforcement	1,712	0	0
Priory Year Cancelled Encumbrances	4,149	440	0
Neighborhood Revitalization Rebate	(7,250)	(9,017)	(8,435)
Miscellaneous	24,390	24,000	20,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,603,484</b>	<b>1,310,278</b>	<b>1,123,017</b>
<b>Resources Available:</b>	<b>1,895,582</b>	<b>1,688,951</b>	<b>1,324,419</b>

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Resources Available:</b>	1,895,582	1,688,951	1,324,419
Expenditures:			
General Government	388,377	382,038	381,386
Police Department	572,368	538,527	512,529
Cemetery/Parks Department	224,980	257,129	266,178
Fire Department	75,600	81,564	78,136
Municipal Court	50,490	51,797	54,512
Animal Control	17,043	30,330	17,911
Code Enforcement	16,065	13,555	14,266
Cultural & Recreational	19,500	24,100	23,200
Street Lights	31,327	32,509	0
Community Development	76,387	61,000	60,000
Library	11,251	0	0
Demolition	13,521	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal detail (Should agree with detail)	1,496,909	1,472,549	1,408,118
Transfer to Airport Improvement	20,000	15,000	0
Cash Reserve (2026 column)			336,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,516,909</b>	<b>1,487,549</b>	<b>1,744,618</b>
Unencumbered Cash Balance Dec 31	378,673	201,402	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,129,155	1,719,967	1,744,618
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,744,618
Tax Required			420,199
Delinquent Comp Rate: 1.5%			6,303
Amount of 2025 Ad Valorem Tax			426,502

## CPA Summary



City of Oberlin, Kansas

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Personal Services	250,435	257,373	269,969
Contractual	111,785	108,065	94,067
Commodities	6,899	6,600	6,850
Capital Outlay	8,000	3,000	3,500
Mayor & Council Expense	4,544	4,000	4,000
Miscellaneous Expense	6,714	3,000	3,000
Total	388,377	382,038	381,386
Police Department			
Personal Services	370,261	348,059	335,761
Contractual	127,205	147,937	146,248
Commodities	14,263	17,500	18,750
Capital Outlay	17,533	5,000	5,000
Capital Lease Payments	270	270	270
Transfer to Multi-Year Capital Outlay	35,000	13,261	0
Donations	6,000	6,000	6,000
Miscellaneous Expense	1,836	500	500
Total	572,368	538,527	512,529
Cemetery/Parks Department			
Personal Services	151,928	176,307	182,522
Contractual	19,993	20,722	22,306
Commodities	50,259	56,750	58,000
Capital Outlay	2,495	3,000	3,000
Miscellaneous Expense	305	350	350
Total	224,980	257,129	266,178
Fire Department			
Personal Services	27,648	26,676	26,703
Contractual	4,746	8,955	9,250
Commodities	388	1,525	1,525
Capital Outlay	42,103	27,500	0
Capital Lease Payments	0	16,158	39,908
Transfer to Multi-Year Capital Outlay	0	0	0
Miscellaneous Expense	715	750	750
Total	75,600	81,564	78,136
Municipal Court			
Personal Services	24,688	24,872	27,587
Contractual	25,136	25,975	25,975
Commodities	355	300	300
Capital Outlay	158	500	500
Miscellaneous Expense	153	150	150
Total	50,490	51,797	54,512
Animal Control			
Personal Services	10,224	10,290	10,296
Contractual	6,365	5,105	5,440
Commodities	426	1,160	1,175
Capital Outlay	28	13,775	1,000
Total	17,043	30,330	17,911
Code Enforcement			
Personal Services	617	8,500	9,231
Contractual	15,410	4,655	4,635
Commodities	38	400	400
Total	16,065	13,555	14,266
Cultural & Recreational			
Arts & Humanities Appropriations	0	5,000	5,000
Utility Rebates	15,200	15,200	15,200
Summer Ball Program	1,500	1,500	1,500
Community Fireworks Donation	1,200	1,500	1,500
Other Donations	1,600	900	0
Total	19,500	24,100	23,200
Page 1 - Total	1,364,423	1,379,040	1,348,118

Page 2 -Total	132,486	93,509	60,000
Page 1 -Total	<b>1,364,423</b>	<b>1,379,040</b>	<b>1,348,118</b>
Grand Total	<b>1,496,909</b>	<b>1,472,549</b>	<b>1,408,118</b>

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City of Oberlin, Kansas

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

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	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 (2026 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
2024/2025/2026 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate: 1.5%	0		
Amount of 2025 Ad Valorem Tax	0		

Adopted Budget <b>Library</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,893	1,028	1,600
Receipts:			
Ad Valorem Tax	67,296	68,641	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,471	1,539	1,600
Motor Vehicle Tax	11,736	11,012	10,953
Recreational Vehicle Tax	298	410	276
16/20M Vehicle Tax	118	146	74
Commercial Vehicle Tax	349	679	284
Watercraft Tax	0	83	44
Excise Tax	3	14	2
Neighborhood Revitalization Rebate	(1,908)	(1,506)	(1,371)
Miscellaneous	2,770	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>84,133</b>	<b>81,018</b>	<b>11,862</b>
<b>Resources Available:</b>	<b>86,026</b>	<b>82,046</b>	<b>13,462</b>
Expenditures:			
Personal Services	3,804	4,065	4,225
Contractual Services	8,929	9,768	10,670
Commodities	2,702	3,550	3,800
Capital Outlay	0	0	0
Capital Lease Payments	1,563	1,563	1,563
Miscellaneous Expense	0	0	0
Appropriations to Library Board	65,000	60,000	60,000
Transfer to Multi Year Capital Outlay	3,000	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>84,998</b>	<b>80,446</b>	<b>81,758</b>
Unencumbered Cash Balance Dec 31	1,028	1,600	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	87,113	84,502	81,758
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate: 1.5%	68,296		
Amount of 2025 Ad Valorem Tax	1,024		
	69,320		

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

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Airport Operating</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	14,568	17,272	20,555
Receipts:			
Ad Valorem Tax	45,917	29,160	xxxxxxxxxxxxxxx
Delinquent Tax	637	917	1,000
Motor Vehicle Tax	2,833	7,514	4,653
Recreational Vehicle Tax	72	280	117
16/20M Vehicle Tax	0	100	31
Commercial Vehicle Tax	66	463	120
Watercraft Tax	0	57	19
Excise Tax	1	3	1
State Grants	5,850	0	0
Self Fueler Sales	30,121	25,000	25,000
Hangar Rentals	7,350	7,350	7,350
Land Rentals	4,642	5,142	5,392
Reimbursed Expense	0	0	0
Neighborhood Revitalization Rebate	(1,302)	(640)	(925)
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>96,187</b>	<b>75,346</b>	<b>42,758</b>
<b>Resources Available:</b>	<b>110,755</b>	<b>92,618</b>	<b>63,313</b>
Expenditures:			
Personal Services	6,636	6,644	6,648
Contractual Services	38,660	31,534	33,380
Commodities	33,187	33,885	34,385
Transfer to Airport Improvement	15,000	0	15,000
Cash Reserve (2026 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>93,483</b>	<b>72,063</b>	<b>109,413</b>
Unencumbered Cash Balance Dec 31	17,272	20,555	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	116,564	107,723	109,413
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		109,413
	Tax Required		46,100
Delinquent Comp Rate:	1.5%		692
Amount of 2025 Ad Valorem Tax			46,792

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Consolidated Streets</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	78,558	103,861	66,610
Receipts:			
Ad Valorem Tax	261,185	197,598	xxxxxxxxxxxxxxx
Delinquent Tax	8,896	5,684	6,000
Motor Vehicle Tax	36,184	42,736	31,531
Recreational Vehicle Tax	922	1,590	795
16/20M Vehicle Tax	129	568	212
Commercial Vehicle Tax	924	2,634	816
Watercraft Tax	0	323	127
State of Kansas Gas Tax	43,470	46,160	46,160
Excise Tax	8	44	174
Reimbursed Expenses	2,065	0	0
Sales Tax - 1.5% Local	0	0	100,000
Transfer from Electric Utility	170,000	150,000	75,000
Neighborhood Revitalization Rebate	(7,403)	(4,334)	(4,169)
Miscellaneous	866	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>517,246</b>	<b>443,003</b>	<b>256,646</b>
<b>Resources Available:</b>	<b>595,804</b>	<b>546,864</b>	<b>323,256</b>
Expenditures:			
Personal Services	214,230	181,183	202,513
Contractual	22,908	66,154	25,835
Commodities	51,247	56,194	59,850
Capital Outlay	1,475	1,500	2,500
Lease Purchase Payments	50,606	9,998	9,998
Transfer to Street Improvement	150,000	165,000	75,000
Transfer to Storm Water Control Improvement	0	0	50,000
Transfer to Multi-Yr Capital Outlay	0	0	30,000
Cash Reserve (2026 column)			75,000
Miscellaneous	1,477	225	225
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>491,943</b>	<b>480,254</b>	<b>530,921</b>
Unencumbered Cash Balance Dec 31	103,861	66,610	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	552,185	574,433	530,921
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		530,921
	Tax Required		207,665
Delinquent Comp Rate:	1.5%		3,115
Amount of 2025 Ad Valorem Tax			210,780

**CPA Summary**

City of Oberlin, Kansas

2026

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

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Law Enforcement</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	457	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	757	0	
Commercial Vehicle Tax	498	0	
Watercraft Tax	0	0	
Excise Tax	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,712</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>1,712</b>	<b>0</b>	<b>0</b>
Expenditures:			
Residual Equity Transfer to General Fund	1,712	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,712</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	6,486	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 1.5%			
Amount of 2025 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>0</b>			
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 (2026 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
2024/2025/2026 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 1.5%			
Amount of 2025 Ad Valorem Tax			

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

2026

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2024	Estimate for 2025	Year for 2026
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 (2026 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
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Pool Operating</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	187,224	212,847	256,878
Receipts:			
City 1.5% Sales Tax	250,871	241,000	141,000
Admissions	15,934	15,000	15,000
Concessions	13,460	0	0
Rent	0	300	300
Donations	0	800	0
Reimbursed Expenses	1,976	0	0
Miscellaneous	243	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>282,484</b>	<b>257,100</b>	<b>156,300</b>
<b>Resources Available:</b>	<b>469,708</b>	<b>469,947</b>	<b>413,178</b>
Expenditures:			
Personal Services	132,053	98,333	103,695
Contractual	10,419	13,736	13,899
Commodities	31,910	26,000	26,000
Capital Outlay	7,685	0	0
Transfer to Pool Debt Reserve	24,685	0	0
Transfer to Pool Equipment Reserve	50,000	75,000	50,000
Cash Reserve (2026 column)			219,000
Miscellaneous	109	0	584
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>256,861</b>	<b>213,069</b>	<b>413,178</b>
Unencumbered Cash Balance Dec 31	212,847	256,878	0
2024/2025/2026 Budget Authority Amount	333,927	246,874	413,178

**CPA Summary**

City of Oberlin, Kansas

2026

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

Adopted Budget <b>Gateway Civic Center</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,890	50,920	61,940
Receipts:			
Rentals	1,890	360	0
Catering	7,518	1,530	0
Gateway Fee Assessment	79,407	75,000	75,000
Sales Tax	676	138	0
Gateway Board Reimbursements	0	12,556	0
Insurance Reimbursement	0	177	0
Transfer from Multi-Yr Capital Outlay	2,597	0	0
Miscellaneous	0	612	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>92,088</b>	<b>90,373</b>	<b>75,000</b>
<b>Resources Available:</b>	<b>132,978</b>	<b>141,293</b>	<b>136,940</b>
Expenditures:			
Personal Services	4,409	0	0
Contractual	790	152	0
Commodities	7,742	84	0
Capital Outlay	0	0	57,500
Capital Lease Payments	9,117	9,117	9,117
Appropriations to Gateway Board	60,000	70,000	70,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	323
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>82,058</b>	<b>79,353</b>	<b>136,940</b>
Unencumbered Cash Balance Dec 31	50,920	61,940	0
2024/2025/2026 Budget Authority Amount	174,587	89,142	136,940

Adopted Budget

<b>Tourism &amp; Convention</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,707	35,213	39,935
Receipts:			
Transient Guest Tax	32,984	27,000	25,000
Interest on Idle Funds	464	582	450
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>33,448</b>	<b>27,582</b>	<b>25,450</b>
<b>Resources Available:</b>	<b>56,155</b>	<b>62,795</b>	<b>65,385</b>
Expenditures:			
Contractual	20,539	21,050	40,000
Capital Outlay	0	1,560	5,000
Cash Reserve (2026 column)			20,000
Miscellaneous	403	250	385
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>20,942</b>	<b>22,860</b>	<b>65,385</b>
Unencumbered Cash Balance Dec 31	35,213	39,935	0
2024/2025/2026 Budget Authority Amount	41,572	37,038	65,385

**CPA Summary**

City of Oberlin, Kansas

2026

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	857	2,160	2,975
Receipts:			
Local Alcoholic Liquor Tax	1,303	815	1,035
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,303</b>	<b>815</b>	<b>1,035</b>
<b>Resources Available:</b>	<b>2,160</b>	<b>2,975</b>	<b>4,010</b>
Expenditures:			
Parks Improvements	0	0	4,010
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>4,010</b>
Unencumbered Cash Balance Dec 31	2,160	2,975	0
2024/2025/2026 Budget Authority Amount	10,993	2,500	4,010

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
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 (2026 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
2024/2025/2026 Budget Authority Amount	0	0	0

**CPA Summary**



City of Oberlin, Kansas

2026

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

Adopted Budget <b>Electric Utility</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	419,296	429,782	434,875
Receipts:			
Electric Sales:			
Retail	1,939,787	2,075,000	2,150,000
Wholesale	72,437	60,000	60,000
Connection Fees	9,215	9,000	9,000
Street Light Maintenance	6,000	6,000	0
Late Charges	6,729	6,700	6,700
Sales Tax Collected	48,550	49,000	49,000
Electric Franchise	0	1,200	1,200
Reimbursed Expenses	4,627	0	0
Prior Year Cancelled Encumbrances	3,403	18,611	0
Miscellaneous	28,996	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,119,744</b>	<b>2,226,711</b>	<b>2,277,100</b>
<b>Resources Available:</b>	<b>2,539,040</b>	<b>2,656,493</b>	<b>2,711,975</b>
Expenditures:			
Administration	293,401	280,423	283,541
Power Production	1,204,804	1,267,139	1,289,608
Transmission/Distribution	340,200	402,887	378,737
Street Lights	0	0	25,350
Warehouse	33,353	38,608	39,212
Subtotal detail (Should agree with detail)	1,871,758	1,989,057	2,016,448
Transfer to Consolidated Streets	170,000	150,000	75,000
Transfer to General Fund	50,000	0	225,000
Transfer to Multi-Yr Capital Outlay	17,500	82,561	0
Transfer to Electric Reserve	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,109,258</b>	<b>2,221,618</b>	<b>2,316,448</b>
Unencumbered Cash Balance Dec 31	429,782	434,875	395,527
2024/2025/2026 Budget Authority Amount	2,208,667	2,221,787	2,316,448

**CPA Summary**

Adopted Budget Electric Utility - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Personal Services	172,283	160,473	162,883
Contractual	108,921	111,950	112,658
Commodities	3,584	3,750	3,750
Capital Outlay	4,508	1,250	1,250
Miscellaneous	4,105	3,000	3,000
<b>Total</b>	<b>293,401</b>	<b>280,423</b>	<b>283,541</b>
Power Production			
Personal Services	51,621	14,092	17,873
Contractual	35,991	22,246	23,690
Commodities	40,979	24,168	38,750
Capital Outlay	31	1,000	1,000
Standby Generators	279,611	434,633	437,295
Purchased Power	769,148	770,500	770,500
Loan Principal	26,488	0	0
Loan Interest	186	0	0
Miscellaneous	749	500	500
<b>Total</b>	<b>1,204,804</b>	<b>1,267,139</b>	<b>1,289,608</b>
Transmission/Distribution			
Personal Services	234,880	267,817	268,039
Contractual	41,189	43,427	46,198
Commodities	47,113	45,500	59,500
Capital Outlay	4,018	5,000	5,000
Infrastructure Project	13,000	41,143	0
Miscellaneous	0	0	0
<b>Total</b>	<b>340,200</b>	<b>402,887</b>	<b>378,737</b>
Street Lights			
Personal Services	0	0	0
Contractual	0	0	350
Commodities	0	0	25,000
Capital Outlay	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>25,350</b>
Warehouse			
Personal Services	0	0	0
Contractual	13,966	16,771	17,375
Commodities	14,084	20,050	20,050
Capital Outlay	4,922	1,500	1,500
Capital Lease Payments	287	287	287
Miscellaneous	94	0	0
<b>Total</b>	<b>33,353</b>	<b>38,608</b>	<b>39,212</b>

Page 1 - Total	<b>1,871,758</b>	<b>1,989,057</b>	<b>1,991,098</b>
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City of Oberlin, Kansas

2026

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

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	514,573	522,744	527,134
Receipts:			
Water Sales:			
Retail	678,055	680,000	680,000
Wholesale	21,561	30,000	30,000
Water Dock	929	1,100	1,100
Connection Fees	2,791	3,000	3,000
Late Charges	3,370	3,350	3,350
Sales Tax Collected	10,505	11,000	11,000
Reimbursed Expenses	14,156	6,500	0
Prior Year Cancelled Encumbrances	1,032	3,155	0
Miscellaneous	3,538	600	600
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>735,937</b>	<b>738,705</b>	<b>729,050</b>
<b>Resources Available:</b>	<b>1,250,510</b>	<b>1,261,449</b>	<b>1,256,184</b>
Expenditures:			
Administration	137,281	126,282	134,538
Production	275,839	313,751	291,806
Distribution	212,529	214,282	221,778
Lead Pipe Compliance	2,117	5,000	20,000
Subtotal detail (Should agree with detail)	627,766	659,315	668,122
Transfer to Water Reserve	100,000	50,000	0
Transfer to General Fund	0	25,000	75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>727,766</b>	<b>734,315</b>	<b>743,122</b>
Unencumbered Cash Balance Dec 31	522,744	527,134	513,062
2024/2025/2026 Budget Authority Amount	836,850	761,170	743,122

**CPA Summary**

Adopted Budget <b>Water Utility - Detail Page 1</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Personal Services	94,113	81,454	88,636
Contractual	37,838	40,478	41,552
Commodities	1,712	1,750	1,750
Capital Outlay	2,146	1,500	1,500
Mayor & Council Expense	1,025	1,000	1,000
Miscellaneous	447	100	100
<b>Total</b>	<b>137,281</b>	<b>126,282</b>	<b>134,538</b>
Production			
Personal Services	58,107	68,872	61,834
Contractual	16,326	35,886	20,980
Commodities	37,930	47,000	47,000
Capital Outlay	6,694	5,000	5,000
Loan Principal	79,911	81,820	83,558
Loan Interest	76,871	75,173	73,434
<b>Total</b>	<b>275,839</b>	<b>313,751</b>	<b>291,806</b>
Distribution			
Personal Services	39,318	45,180	49,988
Contractual	26,794	32,923	34,010
Commodities	19,295	23,675	26,175
Capital Outlay	664	5,000	5,000
Infrastructure Improvements	20,000	0	0
Loan Principal	53,151	55,397	55,728
Loan Interest	53,307	52,107	50,877
Miscellaneous			
<b>Total</b>	<b>212,529</b>	<b>214,282</b>	<b>221,778</b>
Lead Pipe Compliance			
Contractual	2,117	5,000	20,000
<b>Total</b>	<b>2,117</b>	<b>5,000</b>	<b>20,000</b>
<b>Page 1 - Total</b>	<b>627,766</b>	<b>659,315</b>	<b>668,122</b>

City of Oberlin, Kansas

2026

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

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,202	135,283	146,562
Receipts:			
Sewer Fees	276,719	278,500	278,500
Late Charges	3,370	3,350	3,350
Reimbursed Expenses	10,189	0	0
Prior Year Cancelled Encumbrances	1,032	0	0
Transfer from Sewer Reserve	30,000	0	0
Miscellaneous	1,413	1,050	1,050
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>322,723</b>	<b>282,900</b>	<b>282,900</b>
<b>Resources Available:</b>	<b>451,925</b>	<b>418,183</b>	<b>429,462</b>
Expenditures:			
Expenditures:			
Administration	118,694	106,967	114,973
Treatment	142,148	106,791	60,625
Collection	55,800	57,863	66,710
Subtotal detail (Should agree with detail)	316,642	271,621	242,308
Transfer to Sewer Reserve	0	0	0
Transfer to General Fund	0	0	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>316,642</b>	<b>271,621</b>	<b>267,308</b>
Unencumbered Cash Balance Dec 31	135,283	146,562	162,154
2024/2025/2026 Budget Authority Amount	344,713	338,718	267,308

**CPA Summary**

Adopted Budget Sewer Utility - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Personal Services	94,112	81,455	88,636
Contractual	19,639	21,162	21,987
Commodities	1,627	1,750	1,750
Capital Outlay	2,147	1,500	1,500
Mayor & Council Expense	1,025	1,000	1,000
Miscellaneous	144	100	100
<b>Total</b>	<b>118,694</b>	<b>106,967</b>	<b>114,973</b>
Treatment			
Personal Services	33,463	37,304	40,100
Contractual	1,868	3,908	4,025
Commodities	8,539	16,500	16,500
Capital Outlay	120	0	0
Loan Principal	92,269	47,095	0
Loan Interest	5,889	1,984	0
<b>Total</b>	<b>142,148</b>	<b>106,791</b>	<b>60,625</b>
Collection			
Personal Services	33,377	37,304	40,100
Contractual	19,920	17,909	20,710
Commodities	2,261	2,650	5,900
Capital Outlay	242	0	0
<b>Total</b>	<b>55,800</b>	<b>57,863</b>	<b>66,710</b>
			0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>			
<b>Page 1 - Total</b>	<b>316,642</b>	<b>271,621</b>	<b>242,308</b>



City of Oberlin, Kansas

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

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

Cemetery Memorials		Risk Management		Special Law Enforcement Trust					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	4,554	Cash Balance Jan 1	98,683	Cash Balance Jan 1	29,078	Cash Balance Jan 1		Cash Balance Jan 1	132,315
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Donations	0			Interest on Idle Funds	152				
Total Receipts	0	Total Receipts	0	Total Receipts	152	Total Receipts	0	Total Receipts	152
Resources Available:	4,554	Resources Available:	98,683	Resources Available:	29,230	Resources Available:	0	Resources Available:	132,467
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Trees & Shrubs	4,554	Legal Settlement	0	Equipment	2,239				
Total Expenditures	4,554	Total Expenditures	0	Total Expenditures	2,239	Total Expenditures	0	Total Expenditures	6,793
Cash Balance Dec 31	0	Cash Balance Dec 31	98,683	Cash Balance Dec 31	26,991	Cash Balance Dec 31	0	Cash Balance Dec 31	125,674 **
								125,674	**

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

CPA Summary
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City of Oberlin, Kansas

**NON-BUDGETED FUNDS (B)**  
(Only the actual budget year for 2024 is reported)

2026

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		Total
Cash Balance Jan 1	4,870	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	167,882	Cash Balance Jan 1	110,505	283,257
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Hansen Grants	44,156	Grant Proceeds	0	Grant Proceeds	0	Transfer from:		Transfer from:		
GROW Grants	31,713					Library	3,000	Pool Operating	50,000	
						Electric Utility	17,500			
						General Fund	35,000			
						Sale of Assets	800			
						Prior Yr Cancelled				
						Encumbrances	760			
Total Receipts	75,869	Total Receipts	0	Total Receipts	0	Total Receipts	57,060	Total Receipts	50,000	182,929
Resources Available:	80,739	Resources Available:	0	Resources Available:	0	Resources Available:	224,942	Resources Available:	160,505	466,186
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Sappa Park Signs	480					Police Vehicles:		Equipment	0	
Library Impr.	1,000					New & Equipment	43,829	Pool Repair	0	
Library Equip.	5,713					Repairs	6,954			
Gateway Equip.	29,156					Library Bldg Repairs	1,300			
Firefighting Equip	40,000					Street Equipment	6,199			
Cemetery Trees	1,489					Electric Vehicle				
Shelter House Impr.	2,901					Repairs	14,146			
						Tsfr to Gateway	2,597			
Total Expenditures	80,739	Total Expenditures	0	Total Expenditures	0	Total Expenditures	75,025	Total Expenditures	0	155,764
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	149,917	Cash Balance Dec 31	160,505	310,422 **
									310,422	**

\*\*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 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pool Debt Reserve		Airport Improvement		Street Improvement		Wastewater Project		Stormwater Control Improvement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	834,560	Cash Balance Jan 1	63,041	Cash Balance Jan 1	80,658	Cash Balance Jan 1	59,174	Cash Balance Jan 1	74,367	1,111,800
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from		Federal Grants	9,430	Transfer from		Federal Grants	16,900			
Pool Operating	24,685	State Grants	119,525	Consolidated Streets	150,000					
		Transfer from								
		Airport Operating	15,000							
		General Fund	20,000							
Total Receipts	24,685	Total Receipts	163,955	Total Receipts	150,000	Total Receipts	16,900	Total Receipts	0	355,540
Resources Available:	859,245	Resources Available:	226,996	Resources Available:	230,658	Resources Available:	76,074	Resources Available:	74,367	1,467,340
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Lease Pmt	179,560	Engineering Svcs	7,399	Personal Services	27,538	Infrastructure Impr	0	Infrastructure Impr	27,500	
		Infrastructure Impr	132,805	Contractual Svcs	183,276	Engineering Svcs	6,480			
				Commodities	12,539	Admin Services	0			
						Transfer to				
						Sewer Reserve	69,594			
Total Expenditures	179,560	Total Expenditures	140,204	Total Expenditures	223,353	Total Expenditures	76,074	Total Expenditures	27,500	646,691
Cash Balance Dec 31	679,685	Cash Balance Dec 31	86,792	Cash Balance Dec 31	7,305	Cash Balance Dec 31	0	Cash Balance Dec 31	46,867	<b>820,649</b> **
									<b>820,649</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 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Sappa Park Improvement</b>		<b>Dog Park Donations</b>		<b>Parks Donations</b>						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	26,138	Cash Balance Jan 1	1,860	Cash Balance Jan 1	12,097	Cash Balance Jan 1		Cash Balance Jan 1		40,095
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	6,051	Donations	761	Donations	0					
Total Receipts	6,051	Total Receipts	761	Total Receipts	0	Total Receipts	0	Total Receipts	0	6,812
Resources Available:	32,189	Resources Available:	2,621	Resources Available:	12,097	Resources Available:	0	Resources Available:	0	46,907
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Park Improvements	0	Park Improvements	0	Park Improvements	0					
Maintenance	0	Maintenance	0	Maintenance	0					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	32,189	Cash Balance Dec 31	2,621	Cash Balance Dec 31	12,097	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>46,907</b> **
									<b>46,907</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 2024 is reported)

2026

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>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	566,398	Cash Balance Jan 1	304,389	Cash Balance Jan 1	541,181	Cash Balance Jan 1	57,783	Cash Balance Jan 1	0	1,469,751
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Prior Yr Cancelled		Transfer from		Transfer from		Transfer from		Donations:		
Encumbrances	1,782	Water Utility	100,000	Wastewater Project	69,594	Water Utility	0	Gateway Friends	7,235	
								Others	0	
		Prior Yr Cancelled						Reimbursements:		
		Encumbrances	2,412					Gateway Board	79,906	
								Miscellaneous	26	
Total Receipts	1,782	Total Receipts	102,412	Total Receipts	69,594	Total Receipts	0	Total Receipts	87,167	260,955
Resources Available:	568,180	Resources Available:	406,801	Resources Available:	610,775	Resources Available:	57,783	Resources Available:	87,167	1,730,706
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Building Repairs	3,734	Infrastructure Impr	0	Infrastructure Impr	0	Infrastructure Impr	0	Personal Exp	18,738	
Parking Lot Repair	5,531	Building Repairs	0	Engineering Svcs	13,800			Contractual	31,127	
								Commodities	25,428	
Transfer to		Transfer to		Transfer to				Capital Outlay	8,876	
General Fund	110,000	General Fund	110,000	General Fund	110,000					
				Sewer Utility	30,000			Miscellaneous	1,633	
Total Expenditures	119,265	Total Expenditures	110,000	Total Expenditures	153,800	Total Expenditures	0	Total Expenditures	85,802	468,867
Cash Balance Dec 31	448,915	Cash Balance Dec 31	296,801	Cash Balance Dec 31	456,975	Cash Balance Dec 31	57,783	Cash Balance Dec 31	1,365	<b>1,261,839</b> **
									<b>1,261,839</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 2024 is reported)

2026

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	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	53,500	Cash Balance Jan 1	20,860		3,309	Cash Balance Jan 1	7,395	Cash Balance Jan 1	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Customer Deposits	16,400	Advance Receipts	222,086	Payroll Withholding	2,547	Net Pay	1,124,416	Items In	8,391
				Miscellaneous	314	Federal Taxes	342,687		
						State Taxes	62,351		
						KPERS	202,941		
						Health Insurance	298,318		
						Life & AD&D Ins	9,679		
						Garnishments	4,652		
Total Receipts	16,400	Total Receipts	222,086	Total Receipts	2,861	Total Receipts	2,045,044	Total Receipts	8,391
Resources Available:	69,900	Resources Available:	242,946	Resources Available:	6,170	Resources Available:	2,052,439	Resources Available:	8,391
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Deposit Refunds	12,700	Receipts Applied	223,037	Employee Reimb.	6,166	Net Pay	1,124,456	Items Out	8,391
				Remitted to City	4	Federal Taxes	342,687		
						State Taxes	69,491		
						KPERS	202,941		
						Health Insurance	298,318		
						Life & AD&D Ins	9,679		
						Garnishments	4,652		
Total Expenditures	12,700	Total Expenditures	223,037	Total Expenditures	6,170	Total Expenditures	2,052,224	Total Expenditures	8,391
Cash Balance Dec 31	57,200	Cash Balance Dec 31	19,909	Cash Balance Dec 31	0	Cash Balance Dec 31	215	Cash Balance Dec 31	0
								<b>77,324</b>	**
								<b>77,324</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

2026

The governing body of

**City of Oberlin, Kansas**

will meet on September 18, 2025 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 and the Revenue Neutral Rate.

Detailed budget information is available at City Offices, 1 Morgan Drive and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,516,909	29.455	1,487,549	42.054	1,744,618	426,502	40.897
Debt Service							
Library	84,998	7.751	80,446	7.022	81,758	69,320	6.647
Airport Operating	93,483	5.289	72,063	2.983	109,413	46,792	4.487
Consolidated Streets	491,943	30.079	480,254	20.214	530,921	210,780	20.211
Law Enforcement	1,712						
Special Highway							
Pool Operating	256,861		213,069		413,178		
Gateway Civic Center	82,058		79,353		136,940		
Tourism & Convention	20,942		22,860		65,385		
Special Parks & Recreation					4,010		
Electric Utility	2,109,258		2,221,618		2,316,448		
Water Utility	727,766		734,315		743,122		
Sewer Utility	316,642		271,621		267,308		
Refuse Collection	211,819		225,000		225,000		
Non-Budgeted Funds-A	6,793						
Non-Budgeted Funds-B	155,764						
Non-Budgeted Funds-C	646,691						
Non-Budgeted Funds-D							
Non-Budgeted Funds-E	468,867						
Non-Budgeted Funds-F	2,302,522						
Totals	9,495,028	72.574	5,888,148	72.273	6,638,101	753,394	72.242
Revenue Neutral Rate**							68.428
Less: Transfers	1,074,380		632,572		626,750		
Net Expenditure	8,420,648		5,255,576		6,011,351		
Total Tax Levied	655,058		713,618		xxxxxxxxxxxxxx		
Assessed Valuation	9,026,154		9,873,915		10,428,733		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	6,216,862		5,958,496		5,825,434		
Revenue Bonds	0		0		0		
Other	647,557		262,008		143,251		
Lease Purchase Principal	1,335,133		986,533		6,073,194		
Total	8,199,552		7,207,037		12,041,879		

\*Tax rates are expressed in mills

\*\*Revenue Neutral Rate as defined by KSA 79-2988

Stephen L. Zodrow  
City Official Title: CFO/Treasurer

City of Oberlin, Kansas

2026

**2026 Neighborhood Revitalization Rebate**

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	417,940	40.076	8,435
Debt Service			0
Library	67,929	6.514	1,371
Airport Operating	45,853	4.397	925
Consolidated Streets	206,548	19.806	4,169
Law Enforcement			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	738,270	70.792	14,900

2025 July 1 Valuation: 10,428,733

Valuation Factor: 10,428.733

Neighborhood Revitalization Subj to Rebate: 210,484

Neighborhood Revitalization factor: 210.484

\*\*This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.