CERTIFICATE

2027

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 2027; and
(3) the Amounts(s) of 2026 Ad Valorem Tax are within statutory limitations.

			2027 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,764,237	442,726	
Debt Service	10-113	8			
Library	12-1220	8	91,076	70,438	
Airport Operating	3-113	9	135,533	68,765	
Consolidated Streets	15-733	9	494,722	131,585	
Special Highway		10			
Pool Operating		10	383,760		
Gateway Civic Center		11	145,857		
Tourism & Convention		11	46,029		
Special Parks & Recreation		12	3,797		
		12			
Electric Utility		13	2,282,344		
Water Utility		14	792,738		
Sewer Utility		15	305,983		
Refuse Collection		16	225,000		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Non-Budgeted Funds-E		21			
Non-Budgeted Funds-F		22			
Totals		xxxxx	6,671,076	713,514	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		23			
RNR Hearing Notice					
Neighborhood Revitalization		24			Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	63.732
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: ________________ 2026

County Clerk

Governing Body

CPA Summary

City of Oberlin, Kansas 2027

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

Budgeted Fund for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	426,502	61,047	1,536	393	1,955	0
Debt Service						
Library	69,320	9,922	250	64	318	0
Airport Operating	46,792	6,698	168	43	214	0
Consolidated Streets	170,902	24,462	615	158	783	0
TOTAL	713,516	102,129	2,569	658	3,270	0

County Treas Motor Vehicle Estimate	102,129				
County Treas Recreational Vehicle Estimate		2,569			
County Treas 16/20M Vehicle Estimate			658		
County Treas Commercial Vehicle Tax Estimate				3,270	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.14313				
Recreational Vehicle Factor		0.00360			
16/20M Vehicle Factor			0.00092		
Commercial Vehicle Factor				0.00458	
Watercraft Factor					0.00000

City of Oberlin, Kansas 2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
Airport Operating	Airport Improvement	15,000	30,000	30,000	KSA 12-6a16
Consolidated Streets	Multi-Year Capital Outlay	-	30,000	30,000	KSA 12-1,118
Consolidated Streets	Stormwater Control Improvement	-	11,500	-	KSA 12-6a16
Consolidated Streets	Street Improvement	165,000	75,000	75,000	KSA 12-6a16
Electric Reserve	General Fund	25,000	-	-	KSA 12-825d
Electric Utility	Consolidated Streets	150,000	75,000	75,000	KSA 12-825d
Electric Utility	General Fund	-	100,000	100,000	KSA 12-825d
Electric Utility	Multi-Year Capital Outlay	82,561	-	-	KSA 12-825d
General Fund	Multi-Year Capital Outlay	13,418	35,500	28,000	KSA 12-1,118
Library	Multi-Year Capital Outlay	750	-	3,200	KSA 12-1,118
Multi-Year Capital Outlay	Airport Improvement	7,942	-	-	KSA 12-1,118
Multi-Year Capital Outlay	Non-Federal Grants	10,000	-	-	KSA 12-1,118
Multi-Year Capital Outlay	Pool Equipment Reserve	882	-	-	KSA 12-1,118
Pool Debt Reserve	Pool Equipment Reserve	9,975	-	-	Close Out
Pool Operating	Pool Equipment Reserve	75,000	25,000	25,000	KSA 12-6a16
Refuse Service	General Fund	5,359	5,250	5,250	KSA 12-825d
Sewer Reserve	General Fund	25,000	-	-	KSA 12-825d
Sewer Utility	General Fund	-	25,000	50,000	KSA 12-825d
Special Law Enforcement	Multi-Year Capital Outlay	5,200	-	-	KSA 12-1,118
Water Utility	Water Reserve	25,000	-	-	KSA 12-825d
Water Utility	General Fund	25,000	100,000	100,000	KSA 12-825d
	Totals	641,087	512,250	521,450	
	Adjustments		0	0	
	Adjusted Totals	641,087	512,250	521,450	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

City of Oberlin, Kansas 2027

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 Water System Imp	12/17/2012	12/20/2052	2.13	1,080,000	822,763	12/20	12/20	17,484	22,867	16,998	23,353
2015A Water System Imp	7/31/2015	8/5/2055	2.13	5,251,000	4,319,664	8/5	8/5	91,793	104,448	89,573	106,668
2015B Water System Imp	7/31/2015	8/5/2055	2.75	611,998	546,690	8/5	8/5	15,034	11,971	14,705	12,300
Total G.O. Bonds					**5,689,117**			**124,311**	**139,286**	**121,276**	**142,321**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,689,117**			**124,311**	**139,286**	**121,276**	**142,321**

City of Oberlin, Kansas

2027

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2026	Payments Due 2026	Payments Due 2027
Energy Conservation Impr	8/6/2020	156	2.85	124,273	77,886	11,237	11,237
Crafco SS 60D Hot Sealer	3/28/2022	60	4.08	44,415	18,837	9,998	9,998
Firefighting SCBA Packs & Tank Refill	5/22/2024	48	7.81	53,743	41,783	16,158	16,157
2 - CAT 3MW Generators	6/1/2024	240	4.00	5,350,000	4,869,167	383,032	385,139
Firefighter Tourn Out Gear	12/1/2025	60	7.26	95,457	95,457	22,976	22,975
Police Dash Cameras	2/1/2026	60	0.00	38,035	0	12,000	6,509
				Totals	**5,103,130**	**455,401**	**452,015**

*****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: 2027

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 2026	Proposed Year 2027
Ad Valorem	$69,320	$70,438
Delinquent Tax	$3,500	$3,500
Motor Vehicle Tax	$10,953	$9,922
Recreational Vehicle Tax	$276	$250
16/20M Vehicle Tax	$74	$64
TOTAL TAXES	$84,123	$84,174
Difference in Total Taxes:	$51	
Qualify for grant: Qualify		

Second test:

	Current Year 2026	Proposed Year 2027
Assessed Valuation	$10,494,025	$11,195,683
Did Assessed Valuation Decrease?	No	
Levy Rate	6.606	6.292
Difference in Levy Rate:	(0.314)	
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 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	378,673	251,000	300,274
Receipts:			
Ad Valorem Tax	394,661	426,502	xxxxxxxxxxxxxxxxxx
Delinquent Tax	16,410	15,000	15,000
Motor Vehicle Tax	44,795	65,599	61,047
Recreational Vehicle Tax	1,163	1,656	1,536
16/20M Vehicle Tax	515	440	393
Commercial Vehicle Tax	1,320	1,699	1,955
Watercraft Tax	0	265	0
Gross Earning (Intangible) Tax	0	0	0
Excise Tax	17	15	24
Sales Tax - Share of County 1%	173,840	177,000	177,000
Sales Tax - Share of City 1.5%	235,174	235,000	235,000
Local Alcoholic Liquor Tax	1,002	1,035	2,100
Franchise Fees:			
Natural Gas	36,259	36,000	36,000
Cable	2,868	2,100	1,900
Telephone	256	150	120
Court Fines	17,653	17,500	25,000
Licenses, Fees, & Permits	2,111	2,410	2,410
Vacant Property Registration Fee	0	0	13,000
Camping/Shelterhouse Fees	2,669	2,500	2,500
Cemetery Fees:			
Open/Close Grave	9,700	10,000	10,000
Lot Fee	650	1,500	1,500
Monuments Fee	375	225	225
Notification Fee	550	400	400
Rents:			
Farm & Pasture Land	9,951	10,000	10,000
Water Tower Communicatons Equipment	6,824	7,029	7,240
Cell Phone Communications Tower	11,928	14,928	15,121
Oil & Gas Royalties	57,375	60,000	60,000
Credit Card Rebates	3,002	2,660	3,000
Interest on Idle Funds	127,063	84,000	70,000
Reimbursed Expenses	50	0	0
Equipment Sales	5,800	0	0
Transfer from Refuse Service	5,359	5,250	5,250
Transfer from Electric Utility	0	100,000	100,000
Transfer from Electric Reserve	25,000	0	0
Transfer from Water Utility	25,000	100,000	100,000
Transfer from Sewer Utility	0	25,000	50,000
Transfer from Sewer Reserve	25,000	0	0
Prior Year Cancelled Encumbrances	440	0	0
Neighborhood Revitalization Rebate	(9,067)	(8,435)	(6,984)
Miscellaneous	23,498	20,500	20,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,259,211**	**1,417,928**	**1,021,237**
Resources Available:	**1,637,884**	**1,668,928**	**1,321,511**

City of Oberlin, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	1,637,884	1,668,928	1,321,511
Expenditures:			
General Government	375,864	380,500	392,609
Police Department	517,095	522,761	584,292
Cemetery/Parks Department	240,029	225,547	268,936
Fire Department	57,023	82,600	83,125
Municipal Court	45,565	39,078	46,868
Animal Control	29,517	22,099	23,280
Code Enforcement	13,383	13,533	13,933
Cultural & Recreational	24,100	21,536	21,536
Street Lights	30,669	0	0
Community Development	53,639	61,000	75,000
Subtotal detail (Should agree with detail)	1,386,884	1,368,654	1,509,579
Cash Reserve (2027 column)			254,658
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,386,884**	**1,368,654**	**1,764,237**
Unencumbered Cash Balance Dec 31	251,000	300,274	xxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	1,719,967	1,744,618	1,764,237
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,764,237
		Tax Required	442,726
	Delinquent Comp Rate:	0.0%	0
		Amount of 2026 Ad Valorem Tax	442,726

CPA Summary

City of Oberlin, Kansas 2027

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
General Government			
Personal Services	258,621	260,071	275,089
Contractual	97,068	98,929	94,520
Commodities	5,147	5,500	6,000
Capital Outlay	2,800	3,500	4,000
Mayor & Council Expense	5,640	6,000	6,000
Miscellaneous Expense	6,588	6,500	7,000
Total	**375,864**	**380,500**	**392,609**
Police Department			
Personal Services	323,044	281,540	380,332
Contractual	155,721	183,426	149,665
Commodities	11,192	10,525	17,525
Capital Outlay	7,017	5,000	3,500
Capital Lease Payments	270	270	270
Transfer to Multi-Year Capital Outlay	13,418	35,500	26,500
Donations	6,000	6,000	6,000
Miscellaneous Expense	433	500	500
Total	**517,095**	**522,761**	**584,292**
Cemetery/Parks Department			
Personal Services	177,929	155,252	187,016
Contractual	18,656	17,395	21,170
Commodities	42,244	52,000	55,750
Capital Outlay	488	500	3,000
Transfer to Multi-Year Capital Outlay	0	0	1,500
Miscellaneous Expense	712	400	500
Total	**240,029**	**225,547**	**268,936**
Fire Department			
Personal Services	25,627	27,481	27,533
Contractual	5,753	9,485	9,935
Commodities	257	1,500	1,525
Capital Outlay	9,199	5,000	5,000
Capital Lease Payments	16,157	39,134	39,132
Miscellaneous Expense	30	0	0
Total	**57,023**	**82,600**	**83,125**
Municipal Court			
Personal Services	19,855	19,640	19,655
Contractual	24,257	19,138	26,913
Commodities	742	300	300
Capital Outlay	711	0	0
Total	**45,565**	**39,078**	**46,868**
Animal Control			
Personal Services	9,666	10,351	10,356
Contractual	4,901	4,498	4,849
Commodities	1,874	3,200	2,975
Capital Outlay	10,607	1,500	1,500
Donations	2,400	2,550	3,600
Miscellaneous Expense	69	0	0
Total	**29,517**	**22,099**	**23,280**
Code Enforcement			
Personal Services	8,280	9,155	9,170
Contractual	4,934	4,178	4,563
Commodities	169	200	200
Total	**13,383**	**13,533**	**13,933**
Cultural & Recreational			
Arts & Humanities Appropriations	5,000	5,000	5,000
Utility Rebates	15,200	13,536	13,536
Summer Ball Program	1,500	1,500	1,500
Community Fireworks Donation	1,500	1,500	1,500
Other Donations	900	0	0
Total	**24,100**	**21,536**	**21,536**

Page 1 - Total	**1,302,576**	**1,307,654**	**1,434,579**

City of Oberlin, Kansas 2027

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Street Lights			
Wholesale Electricity	22,325	0	0
Street Light Maintenance	8,344	0	0
Total	**30,669**	**0**	**0**
Community Development			
Economic Development Commission	43,000	43,000	43,000
Tree Rebate Program	400	2,000	2,000
Sidewalk Rebate Program	0	1,000	1,000
Paint Rebate Program	3,239	6,000	6,000
Utility Rebates	0	500	500
Demolishion Assistance Program	0	2,500	2,500
Donations	7,000	5,000	5,000
Blighted Property Purchases	0	1,000	0
Christmas Decorations	0	0	5,000
Main Street Renovatons	0	0	10,000
Total	**53,639**	**61,000**	**75,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 2 -Total	84,308	61,000	75,000
Page 1 -Total	**1,302,576**	**1,307,654**	**1,434,579**
Grand Total	**1,386,884**	**1,368,654**	**1,509,579**

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

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2026 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,028	1,308	5,141
Receipts:			
Ad Valorem Tax	65,921	69,320	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,420	3,500	3,500
Motor Vehicle Tax	11,607	10,953	9,922
Recreational Vehicle Tax	306	276	250
16/20M Vehicle Tax	80	74	64
Commercial Vehicle Tax	348	284	318
Watercraft Tax	0	44	0
Excise Tax	4	2	4
Library Board PY Payroll Reimbusement	4,475	2,250	2,550
Neighborhood Revitalization Rebate	(1,514)	(1,371)	(1,111)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**84,647**	**85,332**	**15,497**
Resources Available:	**85,675**	**86,640**	**20,638**
Expenditures:			
Personal Services	6,220	7,341	8,088
Contractual Services	9,693	10,595	11,475
Commodities	3,041	3,250	3,750
Capital Outlay	0	0	0
Capital Lease Payments	1,563	1,563	1,563
Appropriations to Library Board	63,000	58,750	63,000
Transfer to Multi Year Capital Outlay	750	0	3,200
Miscellaneous	100	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**84,367**	**81,499**	**91,076**
Unencumbered Cash Balance Dec 31	1,308	5,141	xxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amoun	84,502	81,758	91,076
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,076
		Tax Required	70,438
	Delinquent Comp Rate:	0.0%	0
		Amount of 2026 Ad Valorem Tax	70,438

CPA Summary

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport Operating**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	17,272	12,182	9,336
Receipts:			
Ad Valorem Tax	28,019	46,792	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,836	2,000	2,000
Motor Vehicle Tax	7,807	4,653	6,698
Recreational Vehicle Tax	209	117	168
16/20M Vehicle Tax	19	31	43
Commercial Vehicle Tax	237	120	214
Watercraft Tax	0	19	0
Excise Tax	3	1	3
Self Fueler Sales	24,592	35,000	35,000
Hangar Rentals	7,137	7,350	7,350
Land Rentals	5,142	7,041	7,041
Neighborhood Revitalization Rebate	(643)	(925)	(1,085)
Miscellaneous	461	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**74,819**	**102,199**	**57,432**
Resources Available:	**92,091**	**114,381**	**66,768**
Expenditures:			
Personal Services	6,664	6,710	6,718
Contractual Services	26,180	37,800	40,830
Commodities	32,065	30,535	37,985
Capital Outlay	0	0	0
Transfer to Airport Improvement	15,000	30,000	30,000
Cash Reserve (2027 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,909**	**105,045**	**135,533**
Unencumbered Cash Balance Dec 31	12,182	9,336	xxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	107,723	109,413	135,533
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,533
		Tax Required	68,765
	Delinquent Comp Rate:	0.0%	0
		Amount of 2026 Ad Valorem Tax	68,765

Adopted Budget **Consolidated Streets**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	103,861	46,945	111,225
Receipts:			
Ad Valorem Tax	189,824	170,902	xxxxxxxxxxxxxxxxx
Delinquent Tax	11,921	10,000	10,000
Motor Vehicle Tax	44,840	31,531	24,462
Recreational Vehicle Tax	1,188	795	615
16/20M Vehicle Tax	247	212	158
Commercial Vehicle Tax	1,348	816	783
Watercraft Tax	0	127	0
State of Kansas Gas Tax	43,496	42,930	42,960
Excise Tax	17	174	10
Sales Tax - 1.5% Local	0	100,000	100,000
Reimbursed Expense	381	0	0
Transfer from Electric Utility	150,000	75,000	75,000
Neighborhood Revitalization Rebate	(4,358)	(3,380)	(2,076)
Miscellaneous	85	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**438,989**	**429,107**	**251,912**
Resources Available:	**542,850**	**476,052**	**363,137**
Expenditures:			
Personal Services	184,262	152,999	211,244
Contractual	80,142	25,430	27,580
Commodities	49,022	56,900	62,400
Capital Outlay	7,080	2,500	3,000
Lease Purchase Payments	9,998	9,998	9,998
Transfer to Street Improvement	165,000	75,000	75,000
Transfer to Storm Water Control Improvement	0	11,500	0
Transfer to Multi-Yr Capital Outlay	0	30,000	30,000
Cash Reserve (2027 column)			75,000
Miscellaneous	401	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	495,905	364,827	494,722
Unencumbered Cash Balance Dec 31	46,945	111,225	xxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	574,433	492,421	494,722
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	494,722
		Tax Required	131,585
	Delinquent Comp Rate:	0.0%	0
		Amount of 2026 Ad Valorem Tax	131,585

CPA Summary

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
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			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amoun	0	0	0

Adopted Budget

Pool Operating	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	212,847	251,488	233,460
Receipts:			
Sale Tax - Share of City 1.5%	235,174	135,000	135,000
Admissions	13,459	14,000	14,000
Concessions	0	0	0
Rent	300	300	300
Donations	900	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**249,833**	**150,300**	**150,300**
Resources Available:	**462,680**	**401,788**	**383,760**
Expenditures:			
Personal Services	100,642	99,098	103,888
Contractual	9,863	14,380	14,675
Commodities	24,473	28,850	29,575
Capital Outlay	1,057	1,000	0
Transfer to Pool Equipment Reserve	75,000	25,000	25,000
Cash Reserve (2027 column)			210,000
Miscellaneous	157	0	622
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**211,192**	**168,328**	**383,760**
Unencumbered Cash Balance Dec 31	251,488	233,460	0
2025/2026/2027 Budget Authority Amoun	246,874	413,178	383,760

CPA Summary

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gateway Civic Center**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	50,920	64,726	67,957
Receipts:			
Rentals	360	0	0
Catering	1,530	0	0
Gateway Fee Assessment	77,755	77,900	77,900
Sales Tax	138	0	0
Gateway Board Reimbursements	12,556	4,448	0
Insurance Reimbursement	177	0	0
Miscellaneous	652	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,168**	**82,348**	**77,900**
Resources Available:	**144,088**	**147,074**	**145,857**
Expenditures:			
Personal Services	10	0	0
Contractual	152	0	0
Commodities	83	0	0
Capital Outlay	0	0	66,500
Capital Lease Payments	9,117	9,117	9,117
Appropriations to Gateway Board	70,000	70,000	70,000
Cash Reserve (2027 column)			
Miscellaneous	0	0	240
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,362**	**79,117**	**145,857**
Unencumbered Cash Balance Dec 31	64,726	67,957	0
2025/2026/2027 Budget Authority Amoun	89,142	136,940	145,857

Adopted Budget

Tourism & Convention	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	35,213	35,699	20,729
Receipts:			
Transient Guest Tax	27,445	30,000	25,000
Interest on Idle Funds	550	415	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,995**	**30,415**	**25,300**
Resources Available:	**63,208**	**66,114**	**46,029**
Expenditures:			
Contractual	23,883	39,800	30,300
Commodities	3,226	5,050	50
Cash Reserve (2027 column)			15,000
Miscellaneous	400	535	679
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,509**	**45,385**	**46,029**
Unencumbered Cash Balance Dec 31	35,699	20,729	0
2025/2026/2027 Budget Authority Amoun	37,038	65,385	46,029

CPA Summary

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,160	662	1,697
Receipts:			
Local Alcoholic Liquor Tax	1,002	1,035	2,100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,002**	**1,035**	**2,100**
Resources Available:	**3,162**	**1,697**	**3,797**
Expenditures:			
Parks Improvements	0	0	3,797
Capital Outlay	2,500	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,500**	**0**	**3,797**
Unencumbered Cash Balance Dec 31	662	1,697	0
2025/2026/2027 Budget Authority Amount	2,500	4,010	3,797

Adopted Budget **0**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2025/2026/2027 Budget Authority Amount	0	0	0

CPA Summary

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	429,782	304,154	298,060
Receipts:			
Electric Sales:			
Retail	1,926,577	2,062,500	2,175,000
Wholesale	59,588	60,000	60,000
Connection Fees	11,174	9,000	9,000
Street Light Maintenance	6,000	0	0
Late Charges	7,069	6,750	6,750
Sales Tax Collected	47,271	48,000	48,000
Reimbursed Expenses	0	500	0
Prior Year Cancelled Encumbrances	18,612	0	0
Miscellaneous	4,190	1,120	120
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,080,481**	**2,187,870**	**2,298,870**
Resources Available:	**2,510,263**	**2,492,024**	**2,596,930**
Expenditures:			
Administration	276,793	277,801	290,242
Power Production	1,216,270	1,290,714	1,320,479
Transmission/Distribution	447,058	385,104	428,671
Street Lights	0	30,400	30,415
Warehouse	33,427	34,945	37,537
Subtotal detail (Should agree with detail)	1,973,548	2,018,964	2,107,344
Transfer to Consolidated Streets	150,000	75,000	75,000
Transfer to General Fund	0	100,000	100,000
Transfer to Multi-Yr Capital Outlay	82,561	0	0
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,206,109**	**2,193,964**	**2,282,344**
Unencumbered Cash Balance Dec 31	304,154	298,060	314,586
2025/2026/2027 Budget Authority Amount	2,221,787	2,316,448	2,282,344

CPA Summary

Adopted Budget **Electric Utility - Detail Page 1**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Administration			
Personal Services	161,424	155,993	167,432
Contractual	108,332	114,558	115,560
Commodities	3,195	3,500	3,500
Capital Outlay	2,140	1,250	1,250
Mayor & Council Expense	1,131	2,000	2,000
Miscellaneous	571	500	500
Total	**276,793**	**277,801**	**290,242**
Power Production			
Personal Services	14,324	17,663	18,450
Contractual	1,599	6,069	6,170
Commodities	14,276	44,000	44,000
Capital Outlay	0	1,000	1,000
Standby Generators	434,633	438,232	445,859
Purchased Power	751,438	783,750	805,000
Total	**1,216,270**	**1,290,714**	**1,320,479**
Transmission/Distribution			
Personal Services	274,230	260,987	290,991
Contractual	48,652	51,317	57,680
Commodities	77,319	67,700	75,000
Capital Outlay	2,420	5,000	5,000
Infrastructure Project	44,410	0	0
Miscellaneous	27	100	0
Total	**447,058**	**385,104**	**428,671**
Street Lights			
Contractual	0	375	415
Commodities	0	30,000	30,000
Miscellaneous	0	25	0
Total	**0**	**30,400**	**30,415**
Warehouse			
Contractual	18,575	16,658	17,750
Commodities	14,434	16,500	17,750
Capital Outlay	131	1,500	1,750
Capital Lease Payments	287	287	287
Total	**33,427**	**34,945**	**37,537**
Page 1 - Total	**1,973,548**	**1,988,564**	**2,076,929**

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	522,744	587,321	569,571
Receipts:			
Water Sales:			
Retail	680,877	680,000	680,000
Wholesale	19,105	20,000	20,000
Water Dock	962	1,100	1,100
Connection Fees	2,338	3,000	3,000
Late Charges	3,535	3,375	3,375
Sales Tax Collected	11,443	11,000	11,000
Reimbursed Expenses	6,960	0	0
Prior Year Cancelled Encumbrances	3,155	0	0
Miscellaneous	2,375	625	625
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**730,750**	**719,100**	**719,100**
Resources Available:	**1,253,494**	**1,306,421**	**1,288,671**
Expenditures:			
Administration	126,312	133,271	140,182
Production	270,731	272,233	302,918
Distribution	219,130	211,346	229,638
Lead Pipe Compliance	0	20,000	20,000
Subtotal detail (Should agree with detail)	616,173	636,850	692,738
Transfer to Water Reserve	25,000	0	0
Transfer to General Fund	25,000	100,000	100,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**666,173**	**736,850**	**792,738**
Unencumbered Cash Balance Dec 31	587,321	569,571	495,933
2025/2026/2027 Budget Authority Amount	761,170	743,122	792,738

CPA Summary

Adopted Budget **Water Utility - Detail Page 1**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Administration			
Personal Services	81,959	85,912	90,860
Contractual	41,023	43,259	44,722
Commodities	1,514	1,750	2,000
Capital Outlay	941	1,500	1,500
Mayor & Council Expense	530	500	750
Miscellaneous	345	350	350
Total	**126,312**	**133,271**	**140,182**
Production			
Personal Services	56,988	50,007	58,881
Contractual	19,215	17,734	35,045
Commodities	37,535	42,500	47,000
Capital Outlay	0	5,000	5,000
Loan Principal	81,820	83,558	85,334
Loan Interest	75,173	73,434	71,658
Total	**270,731**	**272,233**	**302,918**
Distribution			
Personal Services	42,641	41,132	52,948
Contractual	30,946	34,409	37,335
Commodities	32,701	24,200	27,750
Capital Outlay	6,210	5,000	5,000
Miscellaneous	28	0	0
Loan Principal	54,497	55,728	56,987
Loan Interest	52,107	50,877	49,618
Total	**219,130**	**211,346**	**229,638**
Lead Pipe Compliance			
Contractual	0	20,000	20,000
Total	**0**	**20,000**	**20,000**
Page 1 - Total	**616,173**	**636,850**	**692,738**

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	135,283	155,508	183,787
Receipts:			
Sewer Fees	273,246	278,500	278,500
Late Charges	3,535	3,375	3,375
Reimbursed Expenses	113	0	0
Miscellaneous	1,135	1,025	1,025
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**278,029**	**282,900**	**282,900**
Resources Available:	**413,312**	**438,408**	**466,687**
Expenditures:			
Administration	104,841	111,494	118,708
Treatment	97,033	53,183	63,350
Collection	55,930	64,944	73,925
Subtotal detail (Should agree with detail)	257,804	229,621	255,983
Transfer to General Fund	0	25,000	50,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**257,804**	**254,621**	**305,983**
Unencumbered Cash Balance Dec 31	155,508	183,787	160,704
2025/2026/2027 Budget Authority Amoun	338,718	267,308	305,983

CPA Summary

Adopted Budget **Sewer Utility - Detail Page 1**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Expenditures:			
Administration			
Personal Services	81,959	85,912	90,860
Contractual	19,882	22,032	23,548
Commodities	1,463	1,500	1,750
Capital Outlay	941	1,000	1,500
Mayor & Council Expense	530	1,000	1,000
Miscellaneous	66	50	50
Total	**104,841**	**111,494**	**118,708**
Treatment			
Personal Services	35,220	33,025	42,500
Contractual	3,222	4,658	5,100
Commodities	9,135	15,500	15,750
Capital Outlay	0	0	0
Loan Principal	47,095	0	0
Loan Interest	2,361	0	0
Total	**97,033**	**53,183**	**63,350**
Collection			
Personal Services	35,357	33,025	42,500
Contractual	18,075	24,044	22,050
Commodities	1,805	5,875	6,375
Capital Outlay	693	2,000	3,000
Total	**55,930**	**64,944**	**73,925**
			0
Total	**0**	**0**	**0**
Total			
Page 1 - Total	**257,804**	**229,621**	**255,983**

City of Oberlin, Kansas 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Collection**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	622	606	606
Receipts:			
Refuse Fees	213,076	225,000	225,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**213,076**	**225,000**	**225,000**
Resources Available:	**213,698**	**225,606**	**225,606**
Expenditures:			
Contractual	207,733	219,750	219,750
Transfer to General Fund	5,359	5,250	5,250
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**213,092**	**225,000**	**225,000**
Unencumbered Cash Balance Dec 31	606	606	606
2025/2026/2027 Budget Authority Amount	225,000	225,000	225,000

CPA Summary

City of Oberlin, Kansas | **NON-BUDGETED FUNDS (A)** | 2027

(Only the actual budget year for 2025 is reported)

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	0	Cash Balance Jan 1	98,683	Cash Balance Jan 1	26,991	Cash Balance Jan 1		Cash Balance Jan 1		125,674
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	0			Interest on Idle Funds	135					
Total Receipts	0	Total Receipts	0	Total Receipts	135	Total Receipts	0	Total Receipts	0	135
Resources Available:	0	Resources Available:	98,683	Resources Available:	27,126	Resources Available:	0	Resources Available:	0	125,809
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Trees & Shrubs	0	Legal Settlement	864	Legal Services	742					
				Transfer to Multi-Yr						
				Capital Outlay	5,200					
Total Expenditures	0	Total Expenditures	864	Total Expenditures	5,942	Total Expenditures	0	Total Expenditures	0	6,806
Cash Balance Dec 31	0	Cash Balance Dec 31	97,819	Cash Balance Dec 31	21,184	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**119,003** **
										119,003 **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin, Kansas **NON-BUDGETED FUNDS (B)** 2027

(Only the actual budget year for 2025 is reported)

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	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	149,917	Cash Balance Jan 1	160,505	310,422	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Hansen Grants	5,000	Grant Proceeds	0	Bargain Box Grants:		Transfer from:		Insurance Reimb.	170		
GROW Grants	29,000			Tree Board	500	Library	750				
				Downtown Canopies	2,000	General Fund	13,418	Transfer from:			
				Pedestrian X-Walks	1,000	Electric Utility	82,561	Pool Operating	75,000		
						Special Law	5,200	Pool Debt Reserve	9,975		
				Transfer from		Donations	50	Multi-Yr CO	882		
				Multi-Yr CO	10,000	Insurance Reimb.	49,389	Public Bldg. Com.	170		
						Miscellaneous	4,715				
Total Receipts	34,000	Total Receipts	0	Total Receipts	13,500	Total Receipts	156,083	Total Receipts	86,197	289,780	
Resources Available:	34,000	Resources Available:	0	Resources Available:	13,500	Resources Available:	306,000	Resources Available:	246,702	600,202	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Emergency Radios	3,000			Canopy Gutters	12,000	Police Vehicles	42,243	Equipment	0		
Golf Course Equip.	5,000			Trees & Shrubs	344	Police Equipment	14,656	Pool Repair	0		
Firefighting Equip	6,000			Tree Promotion	156	Street Vehicle	47,030				
						Street Equipment	6,742				
						Street Light Impr.	65,061				
						Cemetery Wall Repair	8,201				
						Bucket Truck Repairs	8,419				
						Transfer To:					
						Non-Federal Grants	10,000				
						Pool Equip Reserve	882				
						Airport Improvement	7,942				
Total Expenditures	14,000	Total Expenditures	0	Total Expenditures	12,500	Total Expenditures	211,176	Total Expenditures	0	237,676	
Cash Balance Dec 31	20,000	Cash Balance Dec 31	0	Cash Balance Dec 31	1,000	Cash Balance Dec 31	94,824	Cash Balance Dec 31	246,702	**362,526**	**
										362,526	**

**Note: These two block figures should agree.

CPA Summary

City of Oberlin, Kansas **NON-BUDGETED FUNDS (C)** 2027

(Only the actual budget year for 2025 is reported)

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**		**Stormwater Control Impr.**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	679,685	Cash Balance Jan 1	86,792	Cash Balance Jan 1	7,305	Cash Balance Jan 1	46,867	Cash Balance Jan 1		820,649
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Grants	992,200	Transfer from						
		State Grants	0	Consolidated Streets	165,000					
		Transfer from								
		Airport Operating	15,000							
		Multi-Year CO	7,942							
Total Receipts	0	Total Receipts	1,015,142	Total Receipts	165,000	Total Receipts	0	Total Receipts	0	1,180,142
Resources Available:	679,685	Resources Available:	1,101,934	Resources Available:	172,305	Resources Available:	46,867	Resources Available:	0	2,000,791
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Lease Pmt	669,705	Infrastructure Impr	871,302	Personal Services	0	Infrastructure Impr	29,925			
Miscellaneous	5	Engineering Srvs	270,777	Contractual Srvs	0	Canopy Gutters	6,600			
		Consulting Services	2,600	Commodities	0					
Transfer to Pool		Administrative Exp	1,632							
Equipment Reserve	9,975									
Total Expenditures	679,685	Total Expenditures	1,146,311	Total Expenditures	0	Total Expenditures	36,525	Total Expenditures	0	1,862,521
Cash Balance Dec 31	0	Cash Balance Dec 31	-44,377	Cash Balance Dec 31	172,305	Cash Balance Dec 31	10,342	Cash Balance Dec 31	0	**138,270** **
			See Tab B							**138,270** **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin, Kansas

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2025 is reported)

2027

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sappa Park Improvement		**Dog Park Donations**		**Parks Donations**		**Gateway Donations**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	32,189	Cash Balance Jan 1	2,621	Cash Balance Jan 1	12,097	Cash Balance Jan 1	0	Cash Balance Jan 1		46,907
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	3,076	Donations	566	Donations	0	Donations	10,204			
Total Receipts	3,076	Total Receipts	566	Total Receipts	0	Total Receipts	10,204	Total Receipts	0	13,846
Resources Available:	35,265	Resources Available:	3,187	Resources Available:	12,097	Resources Available:	10,204	Resources Available:	0	60,753
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bldg Maintenance	3,297	Park Improvements	0	Park Improvements	0					
		Maintenance	89	Maintenance	1,309					
Total Expenditures	3,297	Total Expenditures	89	Total Expenditures	1,309	Total Expenditures	0	Total Expenditures	0	4,695
Cash Balance Dec 31	31,968	Cash Balance Dec 31	3,098	Cash Balance Dec 31	10,788	Cash Balance Dec 31	10,204	Cash Balance Dec 31	0	**56,058** **
										56,058 **

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

CPA Summary

City of Oberlin, Kansas | **NON-BUDGETED FUNDS (E)** | 2027

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Electric Reserve		**Water Reserve**		**Sewer Reserve**		**Pipleline Errosion Control Reserve**		**Gateway Board Clearing**			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	448,915	Cash Balance Jan 1	296,801	Cash Balance Jan 1	456,975	Cash Balance Jan 1	57,783	Cash Balance Jan 1	1,365	1,261,839	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Insurance Reimb.	3,806	Insurance Reimb.	754	Insurance Reimb.	282	Transfer from		Donations:			
						Water Utility	0	Gateway Friends	0		
								Others	100		
		Transfer from						Reimbursements:			
		Water Utility	25,000					Gateway Board	74,210		
								Miscellaneous	4,174		
Total Receipts	3,806	Total Receipts	25,754	Total Receipts	282	Total Receipts	0	Total Receipts	78,484	108,326	
Resources Available:	452,721	Resources Available:	322,555	Resources Available:	457,257	Resources Available:	57,783	Resources Available:	79,849	1,370,165	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Building Repairs	12,784	Equipment Repairs	33,028	Loan Principal	96,156	Infrastructure Impr	0	Personal Exp	15,388		
								Contractual	30,568		
								Commodities	26,486		
Transfer to				Transfer to				Capital Outlay	677		
General Fund	25,000			General Fund	25,000						
								Miscellaneous	4,528		
Total Expenditures	37,784	Total Expenditures	33,028	Total Expenditures	121,156	Total Expenditures	0	Total Expenditures	77,647	269,615	
Cash Balance Dec 31	414,937	Cash Balance Dec 31	289,527	Cash Balance Dec 31	336,101	Cash Balance Dec 31	57,783	Cash Balance Dec 31	2,202	**1,100,550**	**
										1,100,550	**

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

CPA Summary

City of Oberlin, Kansas **NON-BUDGETED FUNDS (F)** 2027

(Only the actual budget year for 2025 is reported)

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	57,200	Cash Balance Jan 1	19,909		0	Cash Balance Jan 1	214	Cash Balance Jan 1	0	77,323	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Customer Deposits	15,100	Advance Receipts	187,154	Payroll Withholding	3,160	Net Pay	1,013,610	Items In	9,280		
						Federal Taxes	327,736				
						State Taxes	64,976				
						KPERS	204,883				
						Health Insurance	286,907				
						Life & AD&D Ins	11,356				
						Garnishments	27,959				
						Workmans Comp	5,998				
Total Receipts	15,100	Total Receipts	187,154	Total Receipts	3,160	Total Receipts	1,943,425	Total Receipts	9,280	2,158,119	
Resources Available:	72,300	Resources Available:	207,063	Resources Available:	3,160	Resources Available:	1,943,639	Resources Available:	9,280	2,235,442	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Deposit Refunds	9,600	Receipts Applied	191,204	Employee Reimb.	1,621	Net Pay	1,013,610	Items Out	9,213		
				Remitted to City	313	Federal Taxes	327,736				
						State Taxes	65,221				
						KPERS	204,764				
						Health Insurance	286,907				
						Life & AD&D Ins	11,356				
						Garnishments	27,959				
						Workmans Comp	5,998				
Total Expenditures	9,600	Total Expenditures	191,204	Total Expenditures	1,934	Total Expenditures	1,943,551	Total Expenditures	9,213	2,155,502	
Cash Balance Dec 31	62,700	Cash Balance Dec 31	15,859	Cash Balance Dec 31	1,226	Cash Balance Dec 31	88	Cash Balance Dec 31	67	**79,940**	**
										79,940	**

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

CPA Summary

NOTICE OF BUDGET HEARING

2027

The governing body of

City of Oberlin, Kansas

will meet on August 20, 2026 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

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

	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	1,386,884	42.054	1,368,654	40.642	1,764,237	442,726	39.544
Debt Service							
Library	84,367	7.022	81,499	6.606	91,076	70,438	6.292
Airport Operating	79,909	2.983	105,045	4.459	135,533	68,765	6.142
Consolidated Streets	495,905	20.214	364,827	16.286	494,722	131,585	11.753
Special Highway							
Pool Operating	211,192		168,328		383,760		
Gateway Civic Center	79,362		79,117		145,857		
Tourism & Convention	27,509		45,385		46,029		
Special Parks & Recreation	2,500				3,797		
Electric Utility	2,206,109		2,193,964		2,282,344		
Water Utility	666,173		736,850		792,738		
Sewer Utility	257,804		254,621		305,983		
Refuse Collection	213,092		225,000		225,000		
Non-Budgeted Funds-A	6,806						
Non-Budgeted Funds-B	237,676						
Non-Budgeted Funds-C	1,862,521						
Non-Budgeted Funds-D	4,695						
Non-Budgeted Funds-E	269,615						
Non-Budgeted Funds-F	2,155,502						
Totals	10,247,621	72.273	5,623,290	67.993	6,671,076	713,514	63.731
						*Revenue Neutral Rate***	*63.732*

	2025	2026	2027
Less: Transfers	641,087	512,250	521,450
Net Expenditure	9,606,534	5,111,040	6,149,626
Total Tax Levied	713,618	713,516	xxxxxxxxxxxxxxx
Assessed Valuation	9,873,915	10,494,025	11,195,683
Outstanding Indebtedness, January 1,	2024	2025	2026
G.O. Bonds	5,958,496	5,825,434	5,689,117
Revenue Bonds	0	0	0
Other	262,008	143,251	0
Lease Purchase Principal	986,533	6,073,194	5,103,130
Total	7,207,037	12,041,879	10,792,247

*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 2027

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	435,742	38.921	6,984
Debt Service			0
Library	69,327	6.192	1,111
Airport Operating	67,680	6.045	1,085
Consolidated Streets	129,509	11.568	2,076
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	702,258	62.726	11,256

2026 July 1 Valuation: 11,195,683

Valuation Factor: 11,195.683

Neighborhood Revitalization Subj to Rebate: 179,438

Neighborhood Revitalization factor: 179.438

**This information comes from the 2027 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.