CERTIFICATE.

To the Clark of Decrea Courty, State of Kamasa.

We, the underlyinged, officers of

Ye, the underlyinged, officers of

contify that: (1) the beaving westioned in the standard publication was held;
(2) after the Doubpe Hearing with bedget we duly approved and integral on the
measurement of the state of fine to the processor of the court of t

	(F)			2025 Adopted Badget				
				Amount of 2024				
					(County Clerk)			
Tubbs of Contents		Page No.	Budget Authority		Use Only)			
Allocation of MVT, RVT, 16/2004 Veh Ton		2	for Expenditures	Tex	Ose Only)			
Schedule of Transfers	NAME AND DESCRIPTION	3		2 30000 1000				
Statument of Indebtodions								
Statement of Lance Purchase		- 6						
Computation to Deservine S	and the same	5						
Fand		6						
General	K.S.A.	-						
Debt Service	12-101e	7	1,719,967	415,235				
Library	10-113	8			-			
Airpun Operating	12-1220	- 5	84,502	69,334				
	3-153	9	107,723	29,455				
Consolidated Streets	15-733	9	574,431	199,594	Common Service			
Law Enforcement	74-3925-63065	14						
	-	10						
	-	-						
Special Highway		16						
Poel Operating	Manager and American	11	246,874	S-50-100				
Gurany Cirix Conter		12	39,142	2022				
Tearism & Convenion		12	37,038					
Special Parks & Regregation		13.	2.500					
ConceryParks		13			244			
					100			
		1000						
					770000			
		-						
Electric Utility		14	2,221,787					
Water Utility		15	761,170					
Sever Utility		16	338,718	-				
Refuse Collection		17	225,000					
Non-Budgeted Funda-A		18	200,000					
Non-Budgmed Funds-B		19						
Non-Budgeted Funds-C		20			-			
Non-Budgeted Funds-D		21			-			
Non-Budgeted Pends-fi.		22	-					
Nor-Budgeted Fenda-F		23			-			
Tetab		3333X	6,406,834	713,618	-			
Bodget Heuring Norice		-5553	6,406,804	113/0:8				
Combined Rule and Badger I	Santae Masico	24		The second second	County Chert's Des Carly			
RKR Hearing Notice	E water							
Neighbortand Revisition		25		- 1	Here's, 2004 Trees Comment Valuebook			

	- angles radening	A LEG A CALCADA THE WEARING LANGUAGE METALS A LEG
Assisted by:		
	-	Onothe Kale
Address		Mike Dangeral
Erasi:		Clie Vi
AMRE	3024	Sh Lahorfoner
Coursy Clerk	_	Governing Hody
CPA Sammery		

Roversa Neutral Rase 66 602

2025

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

2025 Adopted Budget Amount of 2024 Final Tax Rate (County Clerk's Page Budget Authority Ad Valorem Use Only) Table of Contents: for Expenditures Tax Allocation of MVT, RVT, 16/20M Veh Tax 3 Schedule of Transfers Statement of Indebtedness 4 Statement of Lease-Purchases 5 Computation to Determine State Library Grant 6 Fund 1,719,967 415,235 General 12-101a Debt Service 10-113 8 Library 12-1220 8 84,502 69,334 9 107,723 29,455 3-113 Airport Operating 15-733 574,433 199,594 Consolidated Streets g Law Enforcement 79-2925c(b)(3) 10 10 Special Highway 11 Pool Operating 11 246,874 Gateway Civic Center 12 89,142 Tourism & Convention 12 37,038 Special Parks & Recreation 13 2 500 Cemetery/Parks 13 2,221,787 Electric Utility 14 Water Utility 15 761 170 Sewer Utility 16 338,718 Refuse Collection 17 225,000 Non-Budgeted Funds-A 18 19 Non-Budgeted Funds-B Non-Budgeted Funds-C 20 Non-Budgeted Funds-D 21 Non-Budgeted Funds-E 22 Non-Budgeted Funds-F 23 Totals XXXXX 6,408,854 713,618 **Budget Hearing Notice** nty Clerk's Use Only

			Assessed valuation
		Revenue Neutral F	Rate 66.602
Does bu	dget require a res	olution to exceed the Revenue Neutral R	
Assisted by:			
Address:			
Email:	<u> </u>		
Attest:	2024		
County Clerk		Governing Body	
CPA Summary			

24

Combined Rate and Budget Hearing Notice

RNR Hearing Notice Neighborhood Revitalization

Nov 1, 2024 Total

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

Budgeted Fund	Ad Valorem Levy	Allocation for Year 2025					
for 2024	Tax Year 2023	MVT	RVT	16/20M Veh	Comm Veh	Watercraft	
General	265,864	41,850	1,557	557	2,579	317	
Debt Service							
Library	69,960	11,012	410	146	679	83	
Airport Operating	47,736	7,514	280	100	463	57	
Consolidated Streets	271,498	42,736	1,590	568	2,634	323	
Law Enforcement							
TOTAL	655,058	103,112	3,837	1,371	6,355	780	

County Treas Motor Vehicle Estimate	103,112				
County Treas Recreational Vehicle Estimate	103,112	3,837			
County Treas 16/20M Vehicle Estimate			1,371		
County Treas Commercial Vehicle Tax Estima	ite			6,355	
County Treas Watercraft Tax Estimate					780
Motor Vehicle Factor	0.15741				
Recreational Vehicle	Factor	0.00586			
	16/20M Vehicle Factor		0.00209		
	Com	nercial Vehicle	Factor	0.00970	
		Wa	atercraft Factor		0.00119

Schedule of Transfers

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

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

STATEMENT OF INDEBTEDNESS

Type of	Date of	Date of	Interest Rate	Amount	Beginning Amount Outstanding	Date	e Due		unt Due		unt Due
Debt	Issue	Retirement	%	Issued	Jan 1, 2024	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 Water System Imp	12/17/2012	12/20/2052	2.13	1,080,000	867,030	12/20	12/20	18,424	21,876	17,960	22,391
2015A Water System Imp	7/31/2015	8/5/2055	2.13	5,251,000	4,521,828	8/5	8/5	96,089	99,889	93,966	102,275
2015B Water System Imp	7/31/2015	8/5/2055	2.75	611,998	569,638	8/5	8/5	15,665	11,297	15,354	11,651
Total G.O. Bonds					5,958,496			130,178	133,062	127,280	136,317
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Water Pollution Control	5/25/2004	3/1/2026	2.770	2,572,581	235,520	3/1	3/1	3,262	45,817	1,984	47,095
						9/1	9/1	2,627	46,452	1,332	47,747
City Utility Low Interest Loan	3/24/2021	4/1/2024	0.250	312,950	26,488	4/1	4/1	186	26,488	0	0
Total Other					262,008			6,075	118,757	3,316	94,842
Total Indebtedness					6,220,504			136,253	251,819	130,596	231,159

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total			
		Term of	Interest	Amount	Principal Balance	Payments	Payments
Item	Contract	Contract	Rate	Financed	As Beginning of	Due	Due
Purchased	Date	(Months)	%	(Beginning Principal)	2024	2024	2025
Swimming Pool	2/14/2014	178	0.5-3.90	2,150,000	805,000	179,560	179,685
2019 Global Street Sweeper	3/20/2020	54	4.26	185,000	39,346	40,608	0
Energy Conservation Impr	8/6/2020	156	2.85	124,273	95,349	11,237	11,237
Crafco SS 60D Hot Sealer	3/28/2022	60	4.08	44,415	36,227	9,998	9,998
Library HVAC System	3/28/2022	32	6.04	30,611	10,611	11,251	0
Firefighting SCBA Packs & Tank Refill	5/22/2024	48	7.81	53,743	0	0	16,157
				Totals	986,533	252,654	217,077

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

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

Budgeted Year: 2025

Library found in: City of 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 2024	Proposed Year 2025
Ad Valorem	\$68,631	\$69,334
Delinquent Tax	\$2,000	\$2,000
Motor Vehicle Tax	\$11,754	\$11,012
Recreational Vehicle Tax	\$356	\$410
16/20M Vehicle Tax	\$127	\$146
TOTAL TAXES	\$82,868	\$82,902
Difference in Total Taxes:	\$34	
Qualify for grant: Qualify		
Second test:		
Assessed Valuation	\$9,026,154	\$9,835,603
Did Assessed Valuation Decrease?	No	
Levy Rate	7.751	7.049
Difference in Levy Rate:	(0.702)	
Qualify for grant: Not Qualify	y	

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General General	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	102.809	292.098	379.314
Receipts:	102,007	272,070	377,314
Ad Valorem Tax	425,548	260.813	xxxxxxxxxxxxxx
Delinquent Tax	6,688	6,500	6,500
Motor Vehicle Tax	21,351	76,192	41,850
Recreational Vehicle Tax	590	2,304	1,557
16/20M Vehicle Tax	172	824	557
Commercial Vehicle Tax	1.148	3,817	2,579
Watercraft Tax	0	469	317
Gross Earning (Intangible) Tax			0
Excise Tax	16	92	92
Sales Tax:	428,597	400,000	400,000
Local Alcoholic Liquor Tax	4,201	2,100	2,100
Franchise Fees:	,		
Natural Gas	44,945	45,000	45,000
Cable	4,308	4,500	4,500
Telephone	698	550	475
Court Fines	20,438	30,000	30,000
Licenses, Fees, & Permits	3,737	3,040	3,040
Camping/Shelterhouse Fees	2,033	2,000	2,000
Cemetery Fees:			
Open/Close Grave	7,750	7,750	7,750
Lot Fee	2,100	1,500	1,500
Monuments Fee	255	225	225
Notification Fee	200	200	200
Rents:			
Farm & Pasture Land	9,850	9,850	9,850
Water Tower Communicatons Equipment	6,433	6,625	6,500
Cell Phone Communications Tower	10,578	11,328	11,328
Oil Land Lease	0	1,500	0
Oil & Gas Royalties	29,402	90,000	100,000
Credit Card Rebates	2,795	3,414	2,500
Interest on Idle Funds	118,852	137,500	160,000
Reimbursed Expenses	0	2,000	0
Transfer from Refuse Service	5,263	5,250	5,250
Transfer from Electric Utility	50,000	50,000	50,000
Transfer from Electric Reserve	0	133,500	0
Transfer from Water Utility	0	20,000	20,000
Transfer from Water Reserve	0	133,250	0
Transfer from Sewer Reserve	0	133,250	0
Residual Equity Transfers:			
Law Enforsement	199,468	6,486	0
Cemetery/Parks	46,389	0	0
Priory Year Cancelled Encumbrances	1,988	4,149	0
Neighborhood Revitalization Rebate	(8,556)	(7,250)	(9,116)
Miscellaneous	34,370	25,000	25,000
Does miscellaneous exceed 10% Total Rec		4 /4/	000
Total Receipts	1,481,607	1,613,728	931,554
Resources Available:	1,584,416	1,905,826	1,310,868

Page No. 7

City of Oberlin, Kansas

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	1,584,416	1,905,826	1,310,869
Expenditures:			
General Government	376,457	398,989	373,986
Police Department	568,501	556,920	551.31:
Cemetery/Parks Department	228,012	259,162	260,07
Fire Department	26,105	63,429	57.37
Municipal Court	46,769	52,476	53.11
Animal Control	14.882	17,810	17.81
Code Enforcement	18,419	16,000	12.00
Cultural & Recreational	17,425	25,400	23,20
Street Lights	34,629	35,325	36,10
Community Development	38,572	76,750	60,00
Library	24,751	11,251	00,00
Demolition	24,731	13,000	
Demontion	0	13,000	
	0	0	
	0	0	
	0	0	
Subtotal detail (Should agree with detail)	1,394,522	1,526,512	1,444,96
Subtotal detail (Should agree with detail)	1,394,322	1,320,312	1,444,70
Reimbursed Expenses	(102,204)	0	0
Cash Reserve (2025 column)			275,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,292,318	1,526,512	1,719,96
Unencumbered Cash Balance Dec 31	292,098		xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,354,698	2,129,155	1,719,96
J		Appropriated Balance	2,7.2.7.2
		re/Non-Appr Balance	1,719,96
	Tax Required	1,/19,96	
D.	F P	Tax Required	409,09
De	linquent Comp Rate:		
	Amount of 2	024 Ad Valorem Tax	415,2

CPA Summary

Autopate budges	Adopted Budget	Prior Year	Current Year	Proposed Budget
Expenditures				
General Osceniments		Actual for 2023	Estimate for 2024	1 car 101 2023
Personal Services 244.982 265.014 232.961				
		244 982	265.014	232.961
Commodities 5,031 5,850 5,900 Captial Outlay 4,137 3,000 3,200 Mayor & Council Expenses 6,848 3,000 3,000 Miscellancous Expense 3,665 250 0 Office Included 3,676 5,750 6,000 Miscellancous Expense 5,676 5,750 6,000 Police Department 36,457 398,989 373,986 Personal Services 369,028 348,475 566,420 Contractual 106,880 128,325 150,050 Contractual 106,880 128,325 150,050 Commodities 17,744 18,350 19,070 Capital Clause Payments 270 270 270 Capital Clause Payments 270 270 270 270 Contractual 56,850 556,900 553,315 Contractual 318,955 24,610 225,760 Contractual 32,895 24,610 225,760 Commodities 62,				
Mayor & Council Expense				
Mayor & Council Expenses 6.848 3.000 3				
Administrator Expenses 3.865 250 0 Miscellaneous Expense 5.876 5.750 6.00 Total 376,457 398,989 373,986 Personal Services 369,228 348,475 366,420 Contractual 106,830 128,325 159,050 Commodities 17,744 18,350 19,975 Copinal Outuly 69,060 55,000 9,000 Capital Lesse Psyments 270 270 270 Capital Lesse Psyments 270 270 270 Capital Lesse Psyments 478 500 500 Miscellaneous Expense 478 500 500 Total 568,501 556,920 551,315 Cameropy Parks Department 78 500 500 Eventual Services 116,156 160,277 16,2962 Commodules 12,285 24,610 25,760 Commodules 12,285 24,610 25,760 Computal Couley 15,820 55,100		6,848	3,000	
Miscellaneous Expense 5.676 5.750 6.000 Police Department 376,457 398,989 373,998 Police Department 980,928 348,487 566,420 Personal Services 369,928 348,487 566,420 Contractual 106,830 128,325 150,050 Commodities 17,744 183,350 19,075 Capital Cause Payments 270 270 200 Optionations 4,100 6,000 6,000 Miscellaneous Expense 478 500 500 Total 568,501 556,020 551,315 CentercyParks Department 980 500 500 Personal Services 116,156 160,277 162,962 Contractual 32,895 24,461 255,000 0 Commodities 62,701 68,925 71,000 Commodities 62,701 68,925 71,000 Miscellaneous Expense 440 350 350 Total 28,812 <td></td> <td>3,865</td> <td>250</td> <td>0</td>		3,865	250	0
Total				6,000
Police Department		376,457	398,989	373,986
Contractual 106,380 128,325 150,950 Commodities 17,744 183,555 150,955 Capital Contlay 69,601 55,000 9,000 Capital Lease Payments 270 270 270 Capital Lease Payments 270 270 270 Dorations 4,100 6,000 6,000 Miscellancous Expense 478 50,00 50,00 Total 568,501 556,202 551,315 Contractual 323,95 24,610 255,602 Compilad Gradies 61,502 68,925 70,00 Compilad Gradies 61,502 68,925 70,00 Miscellancous Expense 440 350 350 Compilad Gradies 61,502 68,925 70,00 Miscellancous Expense 440 350 350 Commodities 61,502 68,925 70,00 Miscellancous Expense 9,432 24,754 22,763 Contractual 2,873 6,175	Police Department	-		
Commodities 17,744 18,350 19,075 Capital Outlay 69,601 55,000 9,900 Capital Lesse Psyments 270 270 270 Capital Lesse Psyments 4,100 6,000 6,000 Miscellaneous Expense 478 500 500 Total 568,501 556,920 551,315 Centercylarks Department 116,156 160,277 16,2962 Centerchail 32,895 24,610 25,760 Contractual 32,895 24,610 25,760 Commodities 62,721 68,925 71,000 Gopial Outlay 15,830 5,500 0 Miscellaneous Expense 440 3.50 350 Total 228,012 259,162 260,072 Fire Dynamiser 9,423 24,754 22,235 Contractual 22,531 6,175 6,450 Contractual 2,573 6,175 6,450 Contractual 2,573 6,175 6,420	Personal Services	369,928	348,475	366,420
Capital Ontaley 69,601 \$5,000 9,000 Capital Lease Psyments 270 270 270 290 Donations 4,100 6,000 6,000 6,000 Miscellancous Expense 478 500 500 Total 56,520 551,315 56,920 551,315 ContescyParks Department 116,156 160,277 162,962 551,315 Contractual 32,395 24,401 25,960 70,000 6,000 Commodities 62,701 68,925 71,000 6,000 Miscellancous Expense 40,00 25,000 2 0 1 </td <td></td> <td>106,380</td> <td></td> <td>150,050</td>		106,380		150,050
Capital Lase Psyments 270 270 270 Domations 4,100 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 5,00 500 20 500 20 500 20 500 20 68,525 71,000 20 500 10 25,760 600 500 10 00 500 10 00 60 30 10 30 <t< td=""><td>Commodities</td><td>17,744</td><td>18,350</td><td>19,075</td></t<>	Commodities	17,744	18,350	19,075
Donations 4,100 6,000 6,000 Miscellaneous Expense 478 500 500 Total 558,501 556,920 551,315 CentercyParks Department Fersonal Services 116,156 160,277 162,962 Contractual 33,295 24,610 225,700 68,925 71,000 Commodities 62,701 68,925 71,000 300 150 Miscellaneous Expense 440 350 350 150 Total 228,012 259,162 260,072 160,072 Fire Department Ferrorul Services 9,423 24,754 22,263 Contractual 2,573 6,175 6,450 Commodities 859 2,000 2,000 2,000 Capital Outlay 13,199 30,000 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010 10,010	Capital Outlay	69,601	55,000	9,000
Miscellaneous Expense	Capital Lease Payments	270	270	270
Total				
ConnectyParks Department				
Personal Services 116,156 100,277 16,2962 Contractual 32,3895 24,610 225,700 0 Commodities 62,701 68,925 71,000 Capital Outlay 15,820 5,000 0 3 Miscellaneous Expense 440 350 350 Total 28,012 259,162 260,072 Fire Department ************************************		568,501	556,920	551,315
Contractual 33,895 24,610 25,760 Commodities 62,720 68,925 77,000 Capital Outlay 15,820 5,000 0 Miscellanceus Expense 440 350 350 Total 228,912 259,162 260,072 Fer Department **** **** Personal Services 9,423 24,754 22,263 Commodities 859 2,000 2,000 Commodities 859 2,000 2,000 Capital Cuser Psyments 0 0 16,157 Miscellaneous Expense 51 5,00 500 Capital Cuser Psyments 0 0 16,157 Miscellaneous Expense 51 5,00 500 Total 26,185 63,429 57,370 Miscellaneous Expense 51 5,00 500 Total 24,676 24,710 24,758 Contractual 24,676 24,716 24,758 Contractual		·		-
Commodities 62.701 68.925 71,000 Commodities 62.701 68.925 71,000 Capital Outlay 15.282 5,000 0 0 Miscellaneous Expense 440 350 350 350 Total 28.912 259.162 260.092 260.072 260.072 271 260.072 271 260.072 271 260.072 271 271 271 272.052				
Capital Outlay				
Miscellaneous Expense 440 350 350 Total 288.912 259.162 260.072 Fire Department 288.912 259.162 260.072 Fire Department 32.33 3.47.54 22.263 Contractual 2.573 6.175 6.450 Commodities 859 2.000 2.000 Capital Coutlay 13.199 30.000 10.000 Capital Lease Payments 0 0 16.157 Miscellaneous Expense 51 500 500 Total 26.105 63.429 57.300 Municipal Court 7 70 27.710 22.758 Contractual 24.676 24.710 24.775 24.775 24.775 Capital Outlay 1.067 500 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Total 228,912 259,162 260,072 Fire Department Personal Services 9,423 24,754 22,263 Contractual 2,573 6,175 6,453 Commodicis 859 2,000 2,000 Capital Outly 13,199 30,000 10,000 Capital Lose Payments 0 0 16,157 Miscellancous Expense 5 1 500 500 Total 26,185 63,429 57,379 Municipal Court 8 70,749 27,016 27,588 Contractual 24,676 24,710 24,775 24,775 250 Capital Cuttly 1,067 500 500 500 100 100 10 117 250 22,50 250				
Fire Department Fire Department Fromal Services 9,423 24,754 22,765 Contractual 2,573 6,175 6,450 Contractual 2,573 6,175 6,450 Commodities 859 2,000 2,000 Capital Coulty 13,199 30,000 10,000 Capital Coulty 13,199 30,000 10,000 Capital Coulty 13,199 30,000 10,000 Total 26,105 63,429 57,570 Municipal Court Formal Services 20,749 27,101 27,758 Contractual 24,676 24,710 24,775 Commodities 171 250 250 Capital Coulty 10,000 500 500 Municipal Court Formal Services 10,6 0 0 0 500 Total 46,769 52,476 53,113 Animal Control Formal Services 6,402 9,960 10,286 Contractual 6,139 5,855 5,975 Contractual 6,139 5,855 5,975 Commodities 473 5,00 15,00 Contractual 6,139 5,855 5,975 Commodities 473 5,00 15,00 Total 14,882 17,810 17,811 Contractual 18,419 16,000 12,000 Total 18,419 16,000 12,000 Cultural Recreational 18,419 16,000 12,000 Cultural Recreational 18,419 15,000 12,000 Cultural Recreational 18,419 15,000 12,000 Cultural Recreational 7,50 15,00 15,00 Cultural Recreational 7,50 15,00 15,00 Cultural Recreational 7,50 15,00 15,00 Cultural Formal 15,00 15,00 15,00 Community Freevorks Donation 750 12,00 15,00 Community Freevorks Donation 750 12,00 15,00 Total 7,425 25,400 23,200				
Personal Services 9.423 24.754 22.263 Contractual 2.573 6.157 6.450 Commodicis 859 2.000 2.000 Capital Outly 13,199 30,000 10,000 Capital Luse Payments 0 0 16,157 Miscellancous Expense 51 500 500 Total 26,105 63,429 57,379 Municipal Court 8 72,016 27,538 Personal Services 20,749 27,016 27,588 Contractual 24,676 24,710 24,775 Commodities 171 2.50 250 Capital Outlily 1,067 500 500 Total 46,769 52,476 53,113 Aminal Control 9,960 10,286 1,00 Personal Services 6,402 9,960 10,286 Commodities 473 500 50 Total 45,789 5,3476 53,113 Aminal Control<		228,012	259,162	260,072
Contractual 2,573 6,175 6,450				
Commodicies 859 2,000 2,000 Capital Outlay 13,199 30,000 10,000 Capital Luse Payments 0 0 16,157 Miscellancous Expense 51 500 500 Total 26,105 63,429 57,370 Municipal Court **** **** **** Personal Services 20,749 27,016 27,588 Contractual 24,676 24,710 24,775 Commodities 171 2.50 2.50 Capital Outlay 1,667 50 50 Galaria Outlay 1,667 50 50 Total 46,769 52,476 53,113 Animal Control *** *** 9,960 10.28 Personal Services 6,402 9,960 10.28 50 Commodities 473 530 597 50 Commodities 473 538 5975 50 Commodities 4739 53,80				
Capital Contract 30,000 10,000 Capital Lesse Payments 0 0 16,157 Miscellaneous Expense 51 500 500 Total 16,165 63,429 57,300 Municipal Court 51 500 500 Municipal Court 71 250 2250 Personal Services 20,476 24,710 24,775 Commodities 171 250 2250 Capital Outlay 1,067 500 500 Miscellancous Expense 106 0 0 0 Total 46,760 24,76 53,113 500 150 Miscellancous Expense 106 0 0 0 0 0 0 0 0 0 0 0 10 </td <td></td> <td></td> <td></td> <td></td>				
Capital Lasse Payments 0 0 16.157 Miscellaneous Expense 51 500 500 500 500 500 500 500 500 500 57.370 Miscellaneous Expense 26.105 6.3.429 57.370 32.75.88 8.710 24.75.70 24.75.70 24.75.70 24.75.70 24.75.70 24.75.70 24.75.70 24.75.70 25.00 500 500 500 500 500 500 500 500 Miscellaneous Expense 106 0 5.00 1				
Miscellaneous Expense 51 500 500				
Total				
Municipal Court				
Personal Services 20,749 27,916 27,588 Contractual 24,676 24,710 24,771 24,771 24,771 24,771 24,771 24,771 25,90 250 250 250 250 250 250 250 250 250 250 250 250 250 250 250 260 10 5.00 1 0 0 5.00 1 0 0 5.00 1 1 0 1 1 1 1		20,105	03,429	37,370
Contractual 24.676 24.710 24.775 24.775 24.776 24.776 24.775 24.77		20.740	27.016	27 599
Commodities 171 250 250 Copial Outlay 1,067 500 500 500 Miscellineous Expense 106 0 0 0 Total 46,769 \$2,475 \$3,313 Animal Control *** *** *** Personal Services 6,402 9.960 10.286 Contractual 6,139 5.850 5.975 Commodities 473 500 5.50 Total Outlay 1,868 1,500 1,000 Total Total 14,882 17,310 17,311 Contractual 18,419 16,000 12,000 Cultural R Recreational 18,419 16,000 12,000 Cultural R Recreational 0 0 5,000 Utility Redutes 15,175 15,200 15,200 Utility Redutes 15,175 15,200 1,500 Community Freworks Donation 750 1,200 1,500 Community Freworks Donation 750 1,20				
Capital Outlay 1,067 500 500 Miscellaneous Expense 106 0 0 50 Total 46,769 52,476 53,113 Animal Control				
Miscellaneous Expense 106 0 0 1				
Total				
Animal Control			52,476	53.113
Personal Services 6,402 9,960 10,286 Contractual 6,139 5,850 5,975 Commodities 473 500 550 Capital Outlay 1,888 1,500 1,500 Total 14,882 17,810 17,811 Contractual 18,419 16,000 12,000 Total 18,419 16,000 12,000 Cultural & Recreational 0 0 3,000 Cultural & Recreations 0 0 5,000 Utiling Reballs Program 15,175 15,200 15,200 Community Fireworks Donation 750 1,200 1,500 Community Fireworks Contains 0 0 7,500 0 Total 11,425 25,400 23,200		10,100	,	
Contractual 6,139 5,850 5,975 Commodities 473 500 5,590 5,590 5,590 5,590 5,590 5,590 5,590 5,590 1,000	Personal Services	6.402	9,960	10,286
Commodities 473 500 5.90 Capital Outlay 1.888 1.500 1.500 Total 14.882 17.810 17.811 Code Enforcement Contractual 18.419 16.000 12.000 Cultra & Ruematisca 0 0 3.000 Unita & Ruematisca Appropriations 0 0 5.000 Unling Rechalls Program 15,175 15,200 15,200 Community Fireworks Donastion 750 1,200 1,500 Community Fireworks Donastion 70 7,200 1,500 Total 17,425 25,400 23,200				
Total 14,882 17,810 17,811 Code Enforcement	Commodities	473	500	550
Code Inforcement 18,419 16,000 12,000 Contractual 18,419 16,000 12,000 Total 18,419 16,000 12,000 Cultural & Recreationsal 0 0 5,000 Unity Rebates 15,175 15,200 15,000 Summer Ball Fogram 1,500 1,500 1,500 Community Freworks Donation 750 1,200 1,500 Recreation Commission Assistance 0 7,500 0 Total 17,425 25,400 23,200	Capital Outlay	1,868	1,500	1,000
Code Inforcement 18,419 16,000 12,000 Contractual 18,419 16,000 12,000 Total 18,419 16,000 12,000 Cultural & Recreationsal 0 0 5,000 Unity Rebates 15,175 15,200 15,000 Summer Ball Fogram 1,500 1,500 1,500 Community Freworks Donation 750 1,200 1,500 Recreation Commission Assistance 0 7,500 0 Total 17,425 25,400 23,200		14,882	17,810	17,811
Total 18,419 16,000 12,000 Cultural & Recreational	Code Enforcement	-		
Cultural & Recreational 0 0 5,000 Arrs & Humanities Appropriations 0 0 5,000 Unlifty Rebuts 15,175 15,200 15,200 Summer Ball Program 1,500 1,500 1,500 Community Fireworks Donation 750 1,200 1,500 Recreation Commission Assistance 0 7,500 0 Total 17,425 25,400 23,200	Contractual	18,419	16,000	12,000
Arts & Humanities Appropriations 0 0 5,000 Lullity Rebuts 15,175 15,200 15,200 15,200 15,200 15,200 15,200 15,200 15,200 15,000 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 1,500 0 0 7,500 0 0 7,500 0 0 7,500 0 0 7,500 17,425 25,400 23,200 23,200	Total	18,419	16,000	12,000
Utility Rebutes 15,175 15,200 15,200 Summer Ball Program 1,500 1,500 1,500 Community Fireworks Donation 750 1,200 1,500 Recreation Commission Assistance 0 7,500 0 Total 17,425 25,400 23,200	Cultural & Recreational			
Summer Ball Program 1.500 1.500 1.500 Community Füreworks Donation 750 1,200 1,500 Recreation Commission Assistance 0 7,500 0 Total 17,425 25,400 23,200			0	
Community Fireworks Donation 750 1,200 1,500 Recreation Commission Assistance 0 7,500 0 Total 17,425 25,400 23,200				
Recreation Commission Assistance 0 7,500 0 Total 17,425 25,400 23,200				
Total 17,425 25,400 23,200				1,500
1,1.0				
Page 1 - Total 1,296,570 1,390,186 1,348,867	Total	17,425	25,400	23,200
Page 1 - Total 1,296,570 1,390,186 1,348,867				
	Page 1 - Total	1,296,570	1,390,186	1,348,867

Page No. 7b

City of Oberlin, Kansas

2025

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 2	Actual for 2023	Estimate for 2024	Year for 2025
Expenditures:			
Street Lights			
Wholesale Electricity	21,345	21,500	22,000
Street Light Maintenance	13,284	13,825	14,100
Total	34,629	35,325	36,100
Community Development			
Economic Development Commission	9,840	43,000	43,000
Tree Rebate Program	4,922	2,000	2,000
Sidewalk Rebate Program	200	2,000	2,000
Paint Rebate Program	6,198	5,000	5,000
Utilty Rebates Demolishion Assistance Program	117	500	2,500
Donations Donations	5,000	6,000	5,000
Beautification	3,000	10,000	3,000
	0	750	0
Blighted Property Purchases Christmas Decorations	2,950	750	0
Daycare Facility Assistance	2,950 9,345	7,500	0
Daycare Facility Assistance	38,572	7,500	60,000
Library	30,5/2	70,/50	00,000
Capital Outlay	13,500	0	0
Capital Cuttay Capital Lease Payments	13,500	11,251	
Capital Lease rayments	24,751	11,251	
Demolition	24,/31	11,251	
Contractual	0	13,000	0
Total	0	13,000	
i Ouii		13,000	,
Salaries			
Contractual			
Commodities			
Capital Outlay			
Cupiui Outuy			
Total	0	0	
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Salaries			
Contractual			
Commodities			
Capital Outlay			
Cupiui Outuy			
Total	0	0	
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Salaries			
Contractual			
Commodities			
Capital Outlay			
p Juny			
Total	0	0	
		•	
Salaries		ı	
Contractual			
Commodities			
Capital Outlay			
• •			
Total	0	0	0
		v	
Page 2 -Total	97,952	136,326	96,100
	1,296,570	1,390,186	1,348,867
Page 1 -Total			
Page 1 -Total Grand Total	1,394,522	1,526,512	1,444,967

FUND PAGE FOR FUNDS WITH A TAX LEVY	FUND PAGE	FOR	FUNDS	WITH	A	TAX	LE	(V)	7
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Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
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 (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
	Non-A	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	0
		Tax Required	0
De	elinquent Comp Rate:	1.5%	0
		024 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	8,253	1,894	3,371
Receipts:			
Ad Valorem Tax	65,985	68,631	xxxxxxxxxxxxx
Delinquent Tax	2,380	2,000	2,000
Motor Vehicle Tax	11,483	11,754	11,012
Recreational Vehicle Tax	315	356	410
16/20M Vehicle Tax	134	127	146
Commercial Vehicle Tax	649	589	679
Watercraft Tax		72	83
Excise Tax	9	14	14
Prior Yr Payroll Reimbursement	0	2,664	0
		,	
Neighborhood Revitalization Rebate	(1,326)	(1,908)	(1,522)
Miscellaneous	` ' '	` '	` '
Does miscellaneous exceed 10% Total Rec			
Total Receipts	79,629	84,299	12,822
Resources Available:	87,882	86,193	16,193
Expenditures:			
Persoanl Services	8,813	3,909	4,289
Contractual Services	8,959	9,025	9,250
Commodities	3,083	3,325	3,850
Capital Outlay	0	0	0
Capital Lease Payments	1,563	1,563	1,563
Miscellaneous Expense	70	0	0
Appropriations to Library Board	60,000	62,000	64,000
Transfer to Multi Year Capital Outlay	3,500	3,000	1,500
Miscellaneous			50
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	85,988	82,822	84,502
Unencumbered Cash Balance Dec 31	1,894	3,371	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	86,463	87,113	84,502
·-		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	
		Tax Required	
De	linquent Comp Rate:		1,025
	Amount of 2	024 Ad Valorem Tax	69,334

CPA Summary

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Consolidated Streets	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	55,695	78,558	105,276
Receipts:			
Ad Valorem Tax	204,111	266,340	xxxxxxxxxxxxx
Delinquent Tax	4,237	3,000	3,000
Motor Vehicle Tax	12,665	36,382	42,736
Recreational Vehicle Tax	340	1,101	1,590
16/20M Vehicle Tax	272	393	568
Commercial Vehicle Tax	810	1,823	2,634
Watercraft Tax		224	323
State of Kansas Gas Tax	43,688	46,040	46,000
Excise Tax	9	44	44
Reimbursed Expenses	21,050	30,000	30,000
Transfer from Electric Utility	185,000	150,000	150,000
Neighborhood Revitalization Rebate	(4,103)	(7,403)	(4,382)
Miscellaneous	3	500	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	468,082	528,444	272,513
Resources Available:	523,777	607,002	377,789
Expenditures:			
Personal Services	170,094	215,695	196,010
Contractual	20,254	21,850	67,475
Commodities	66,482	60,350	60,725
Capital Outlay	2,372	3,000	(
Lease Purchase Payments	53,326	50,606	9,998
Transfer to Street Improvement	132,500	150,000	165,000
Cash Reserve (2025 column)	404		75,000
Miscellaneous	191	225	225
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	445,219	501,726	
Unencumbered Cash Balance Dec 31	78,558		xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	534,367	552,185	574,433
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	574,433
		Tax Required	196,644
De	linquent Comp Rate:	1.5%	2,950
	Amount of 2	024 Ad Valorem Tax	199,594

CPA Summary

FUND PAGE FOR FUNDS WITH A TA	X LEVY		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	107,491	0	0
Receipts:			
Ad Valorem Tax	419	0	xxxxxxxxxxxxxx
Delinquent Tax	11,069	4,850	0
Motor Vehicle Tax	73,540	457	
Recreational Vehicle Tax	2,020	0	
16/20M Vehicle Tax	779	678	
Commercial Vehicle Tax	4,095	498	
Watercraft Tax			
Excise Tax	55	3	0
V. II. I. I			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	91,977	6,486	
Resources Available:	199,468	6,486	0
Expenditures:			
Residual Equiety Transfer to General Fund	199,468	6,486	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	199,468	6,486	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	202,222	6,486	
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	
		Tax Required	
De	linquent Comp Rate:	1.5%	0
	Amount of 2	024 Ad Valorem Tax	0

2025

Adopted Budget Unencumbered Cash Balance Jan 1 Receipts: Ad Valorem Tax	Actual for 2023	Estimate for 2024 0	Proposed Budget Year for 2025
Receipts:		·	
		0	
		0	
			xxxxxxxxxxxxxx
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 Re	4		
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex	I		
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun		0	0
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	
		Tax Required	0
D	elinquent Comp Rate:	1.5%	0
	Amount of 2	2024 Ad Valorem Tax	0

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

Adopted Budget

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

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

TUND I AGE FOR FUNDS WITH NO	AALEVI		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric Utility	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	261,577	419,295	553,029
Receipts:			
Electric Sales:			
Retail	1,892,022	2,000,000	2,000,000
Wholesale	75,941	47,950	36,325
Connection Fees	6,650	6,500	6,500
Street Light Maintenance	6,000	6,000	6,000
Late Charges	6,719	7,000	7,000
Sales Tax Collected	48,779	49,000	49,000
Electric Franchise	0	0	1,200
Reimbursed Expenses	64,334	5,000	0
D: V G II IF	1 220	2.146	0
Prior Year Cancelled Encumbrances	1,338	3,146	0
Miscellaneous	27,512	20,120	120
Does miscellaneous exceed 10% Total Rec	- 7-	-, -	<u> </u>
Total Receipts	2,129,295	2,144,716	2,106,145
Resources Available:	2,390,872	2,564,011	2,659,174
Expenditures:	2,0 > 0,0 : 2	2,001,011	2,005,177
Administration	308,741	275,473	258,316
Power Production	929,925	1,126,861	1,222,350
Transmission/Distribution	417,767	361,111	487,834
Warehouse	37,644	30,037	35,787
Subtotal detail (Should agree with detail)	1,694,077	1,793,482	2,004,287
(2,000 1,000	2,772,702	_,-,-,,
Transfer to Consolidated Streets	185,000	150,000	150,000
Transfer to Storm Water Control Improvement	25,000	0	0
Transfer to Multi-Yr Capital Outlay	17,500	17,500	17,500
Transfer to General Fund	50,000	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,971,577	2,010,982	2,221,787
Unencumbered Cash Balance Dec 31	419,295	553,029	437,387
2023/2024/2025 Budget Authority Amoun	2,368,232	2,208,667	2,221,787

CPA Summary		

City of Oberlin 2024

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric Utility - Detail Page 1	Actual for 2023	Estimate for 2024	Year for 2025
Expenditures:			
Administration			
Personal Services	190,691	172,198	153,491
Contractual	110,761	96,525	98,075
Commodities	3,067	3,000	3,000
Capital Outlay	647	2,250	2,250
Miscellaneous	3,575	1,500	1,500
Total	308,741	275,473	258,316
Power Production			
Personal Services	23,361	0	0
Contractual	12,604	18,300	19,500
Commodities	56,987	52,500	30,500
Standby Generators	16,740	247,061	429,600
Purchased Power	818,804	809,000	742,750
Miscellaneous	1,429	0	0
Total	929,925	1,126,861	1,222,350
Transmission/Distribution			
Personal Services	206,282	260,744	271,534
Contractual	42,512	37,867	48,050
Commodities	86,004	58,000	60,750
Capital Outlay	6,539	4,500	7,500
Infrastructure Project	76,300	0	100,000
Miscellaneous	130	0	0
Total	417,767	361,111	487,834
Warehouse			
Personal Services	4,059	0	0
Contractual	13,688	11,000	13,000
Commodities	18,531	17,750	21,000
Capital Outlay	537	1,000	1,500
Capital Lease Payments	287	287	287
Miscellaneous	542	0	0
Total	37,644	30,037	35,787

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

TUND I AGE FOR FUNDS WITH NO I			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	525,285	514,574	504,690
Receipts:			
Water Sales:			
Retail	686,203	690,000	700,000
Wholesale	33,544	34,000	34,000
Water Dock	1,057	1,100	1,100
Connection Fees	4,225	3,000	3,000
Late Charges	3,359	3,500	3,500
Sales Tax Collected	11,055	11,000	11,500
Reimbursed Expenses	29,598	1,500	0
Prior Year Cancelled Encumbrances	0	1,032	0
Miscellaneous	1,884	1,300	600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	770,925	746,432	753,700
Resources Available:	1,296,210	1,261,006	1,258,390
Expenditures:	, , , ,	, , ,,,,,	,,
Administration	118,623	133,928	126,923
Production	284,426	279,395	305,046
Distribution	232,999	217,993	234,201
Lead Pipe Compliance	588	5,000	50,000
Subtotal detail (Should agree with detail)	636,636	636,316	716,170
Transfer to Water Reserve	125,000	100,000	25,000
Transfer to Pipeline Erosion Control Reser	20,000	0	0
Transfer to General Fund	0	20,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	781,636	756,316	761,170
Unencumbered Cash Balance Dec 31	514,574	504,690	497,220
2023/2024/2025 Budget Authority Amount	852,755	836,850	761,170

CPA Summary	

City of Oberlin 2024

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility - Detail Page 1	Actual for 2023	Estimate for 2024	Year for 2025
Expenditures:			
Administration			
Personal Services	77,251	93,128	84,198
Contractual	37,830	37,650	39,125
Commodities	1,417	1,500	1,750
Capital Outlay	341	750	1,000
Miscellaneous	1,784	900	850
Total	118,623	133,928	126,923
Production			
Personal Services	58,882	54,863	56,003
Contractual	17,385	17,700	35,050
Commodities	50,954	47,550	53,500
Capital Outlay	213	2,500	3,500
Loan Principal	78,454	79,911	81,820
Loan Interest	78,538	76,871	75,173
Total	284,426	279,395	305,046
Distribution			
Personal Services	34,365	42,945	44,157
Contractual	31,958	32,165	33,065
Commodities	53,564	33,425	43,975
Capital Outlay	3,253	2,500	5,000
Capital Lease Payments	2,720	0	0
Loan Principal	52,120	53,151	55,397
Loan Interest	54,484	53,307	52,107
Miscellaneous	535	500	500
Total	232,999	217,993	234,201
Lead Pipe Compliance			
Contractual	588	5,000	50,000
Total	588	5,000	50,000
Page 1 - Total	636,636	636,316	716,170
1 age 1 - 10tai	050,050	050,510	/10,1/0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

TOND I AGE FOR FUNDS WITH NO I	TELEVI		
Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	124,226	129,203	126,709
Receipts:			
Sewer Fees	283,127	282,000	282,000
Late Charges	3,359	3,500	3,500
Reimbursed Expenses	18,048	0	0
Prior Year Cancelled Encumbrances	0	1,032	0
Transfer from Sewer Reserve	0	50,000	50,000
Miscellaneous	879	1,275	1,025
Does miscellaneous exceed 10% Total Rec			
Total Receipts	305,413	337,807	336,525
Resources Available:	429,639	467,010	463,234
Expenditures:		,	•
Expenditures:			
Administration	99,924	116,353	106,198
Treatment	142,438	151,043	156,711
Collection	58,074	72,905	75,809
Subtotal detail (Should agree with detail)	300,436	340,301	338,718
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	300,436	340,301	338,718
Unencumbered Cash Balance Dec 31	129,203	126,709	124,516
2023/2024/2025 Budget Authority Amount	351,487	344,713	338,718

CPA Summary			

City of Oberlin 2024

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse Collection	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	610	576	576
Receipts:	010	270	370
Refuse Fees	212,463	225,000	225,000
Teruse rees	212,103	223,000	223,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	212,463	225,000	225,000
Resources Available:	213,073	225,576	225,576
Expenditures:	210,070	220,010	220,010
Contractual	207,234	219,750	219,750
Transfer to General Fund	5,263	5,250	5,250
	-,	-,	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	212,497	225,000	225,000
Unencumbered Cash Balance Dec 31	576	576	576
2023/2024/2025 Budget Authority Amount		225,000	225,000

CPA Summary			

NON-BUDGETED FUNDS (A)

2025

(Only the actual budget year for 2023 is reported)

		(5) Fund Name:		(4) Fund Name:		(3) Fund Name:		(2) Fund Name:	Funds-A	(1) Fund Name:
	coment Trust	Special Law Enforcement Trust		Risk Management		Parks Dona		Cemetery Me	nations	Gateway Doi
Total	cement 11 ust	Unencumbered	ement	Unencumbered	itions	Unencumbered	illoriais	Unencumbered	iations	Unencumbered
181,658	28,919	Cash Balance Jan 1	99,183	Cash Balance Jan 1	12,097	Cash Balance Jan 1	4,554	Cash Balance Jan 1	36,905	Cash Balance Jan 1
161,036	20,919	Receipts:	99,103	Receipts:	12,097	Receipts:	4,334	Receipts:	30,903	Receipts:
	159	Interest on Idle Funds		Receipts.	0	Donations	0	Donations Donations	69	Interest on Idle Funds
	137	interest on idie i unus			0	Donations	-	Donations	07	Pr Yr Cancelled
									40,836	Encumbrances
		+							10,030	Elicumoranees
		+								
41,064	159	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	40,905	Total Receipts
222,722	29,078	Resources Available:	99,183	Resources Available:	12,097	Resources Available:	4,554	Resources Available:	77,810	Resources Available:
	.,	Expenditures:		Expenditures:	,,,,,	L Expenditures:	,	⊥ L Expenditures:		Expenditures:
			500	Legal Settlement	0	Improvements	0	Improvements		Donation to
					-		-		77,810	Gateway Friends
									.,,	
		+								
		+								
78,310	0	Total Expenditures	500	Total Expenditures	0	Total Expenditures	0	Total Expenditures	77,810	Total Expenditures
144,412	29,078	Cash Balance Dec 31	98,683	Cash Balance Dec 31	12,097	Cash Balance Dec 31	4,554	Cash Balance Dec 31	0	Cash Balance Dec 31
			•		<u> </u>		<u> </u>			L

CPA Summary		

NON-BUDGETED FUNDS (B)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted			,	,		1					
(1) Fund Name		(2) Fund Name		(3) Fund Name:		(4) Fund Name:		(5) Fund Name		-	
Hansen & GRO	W Grants	Federal G	rants	Non-Federal	Grants	Multi-Yr Capi	tal Outlay	Pool Replaceme	ent Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	5,268	Cash Balance Jan 1	229,436	Cash Balance Jan 1		Cash Balance Jan 1	217,268	Cash Balance Jan 1	85,311	537,283	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Hansen Grants	603			Grant Proceeds	19,500	Tranfer from:		Transfer from:			
GROW Grants	14,500			Local Match Funds	22,414	Library	3,500	Pool Operating	45,000		
Donations	7,386					Electric Utilty	17,500				
Refunds	11,190					Insurance Proceeds	19,667				
Total Receipts	33,679	Total Receipts	0	Total Receipts	41,914	Total Receipts	40,667	Total Receipts	45,000	161,260	
Resources Available:	38,947	Resources Available:	229,436	Resources Available:	41,914	Resources Available:	257,935	Resources Available:	130,311	698,543	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Sappa Park Signs	9,825	Salary Reimb	225,436	Radio Equipment	41,914	Police Vehicles		Equipment	1,920		
Golf Course	7,000	Admin Expense	4,000			New & Equipment	44,376	Pool Repair	17,886		
Gateway Equip.	1,987					Reparis	22,769				
Ball Parks	1,000					Building Repairs					
Fire Station Room	4,000					Library	9,002				
Cemetery Mgmt &						Pool	8,366				
Memorial Trees	10,000					Cemetery/Parks	5,540				
Grants Returned	265										
Total Expenditures	34,077	Total Expenditures	229,436	Total Expenditures	41,914	Total Expenditures	90,053	Total Expenditures	19,806	415,286	
Cash Balance Dec 31	4,870	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	167,882	Cash Balance Dec 31	110,505	283,257	*

**Note: These two block figures should agree.

283,257

**

CPA Summary		

NON-BUDGETED FUNDS (C)

2025

(Only the actual budget year for 2023 is reported)

(1) Fund Name:	:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pool Debt R	Reserve	Airport Impro	ovement	Street Impro	vement	Wastewater	Project	tormwater Control	Improvemen	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	798,007	Cash Balance Jan 1	41,413	Cash Balance Jan 1	30,558	Cash Balance Jan 1	10,000	Cash Balance Jan 1	54,500	934,478
Receipts:		Receipts:	Receipts: Receipts: Receipts: Receipts:							
Transfer from		Federal Grants	55,368	Transfer from		Federal Grants	388,083	Transfer from		
Pool Operating	36,553	State Grants	19,960	Consolidated Streets	132,500			Electric Utility	25,000	
						Transfer from		Street Improvement	40,000	
		Transfer from				Sewer Reserve	416,597			
		Airport Operating	30,000							
Total Receipts	36,553	Total Receipts	105,328	Total Receipts	132,500	Total Receipts	804,680	Total Receipts	65,000	1,144,061
Resources Available:	834,560	Resources Available:	146,741	Resources Available:	163,058	Resources Available:	814,680	Resources Available:	119,500	2,078,539
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Engineering Srvs	83,700	Chip Seal	42,400	Infrastructure Impr	702,545	Infrastructure Impr	45,000	
						Engineering Srvs	32,211	Commodities	133	
				Transfer to		Admin Services	20,750			
				Storm Water Control	40,000					
Total Expenditures	0	Total Expenditures	83,700	Total Expenditures	82,400	Total Expenditures	755,506	Total Expenditures	45,133	966,739
Cash Balance Dec 31	834,560	Cash Balance Dec 31	63,041	Cash Balance Dec 31	80,658	Cash Balance Dec 31	59,174	Cash Balance Dec 31	74,367	1,111,800
		- '		.		-				1,111,800

**Note: These two block figures should agree.

CPA Summary	

2025

City of Oberlin, Kansas

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

									Funds-D	Non-Budgeted 1
_		(5) Fund Name:		(4) Fund Name:		(3) Fund Name:		(2) Fund Name:		(1) Fund Name:
							nations	Dog Park Do	provemen	Sappa Park Imj
Total		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered
25,419		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	1,205	Cash Balance Jan 1	24,214	Cash Balance Jan 1
		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:
							935	Donations	1,924	Donations
				+						
				+						
-				+						
				+						
2,859	0	Total Receipts	0	Total Receipts	0	Total Receipts	935	Total Receipts	1,924	Total Receipts
28,278	0	Resources Available:	0	Resources Available:	0	Resources Available:	2,140	Resources Available:	26,138	Resources Available:
		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:
							228	Park Improvements		
							51	Maintenance		
279	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	279	Total Expenditures	0	Total Expenditures
27,999	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	1,861	Cash Balance Dec 31		Cash Balance Dec 31
27,999	0	Cash Balance Bee 31	0	Cash Balance Dec 31	-	Cash Balance Dec 31	1,001	Cush Balance Dec 31	20,130	Cash Balance Dec 31
	v figures s	The two bold yellow	*Note:	*						

CPA Summary			

2025

City of Oberlin, Kansas

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-E

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

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

CPA Summary		

NON-BUDGETED FUNDS (F)

2025

(Only the actual budget year for 2023 is reported)

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Customer D	eposits	Unapplied Utility	Payments	Flex Spen	ding	Payroll Cle	earing	Cash Items		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	52,500	Cash Balance Jan 1	8,717	1	1,654	Cash Balance Jan 1	386	Cash Balance Jan 1	0	63,257
Receipts:		Receipts:		Receipts:		Receipts:	•	Receipts:		
Customer Deposits	16,200	Advance Receipts	217,603	Payroll Withholding	2,855	Net Pay	948,659	Items In	5,426	
						Federal Taxes	296,140			
						State Taxes	79,474			
						KPERS	171,999			
						Health Insurance	298,667			
						Life & AD&D Ins	9,250			
						Garnishments	13,490			
						Workers Comp Ins	15,163			
Total Receipts	16,200	Total Receipts	217,603	Total Receipts	2,855	Total Receipts	1,832,842	Total Receipts	5,426	2,074,926
Resources Available:	68,700	Resources Available:	226,320	Resources Available:	4,509	Resources Available:	1,833,228	Resources Available:	5,426	2,138,183
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		_
Deposit Refunds	15,200	Receipts Applied	205,460	Employee Reimb.	1,200	Net Pay	948,619	Items Out	5,426	
						Federal Taxes	296,140			
						State Taxes	72,454			
						KPERS	172,050			
						Health Insurance	298,667			
						Life & AD&D Ins	9,250			
						Garnishments	13,490			
· ·						Workers Comp Ins	15,163			
Total Expenditures	15,200	Total Expenditures	205,460	Total Expenditures	1,200	Total Expenditures	1,825,833	Total Expenditures	5,426	2,053,119
Cash Balance Dec 31	53,500	Cash Balance Dec 31	20,860	Cash Balance Dec 31	3,309	Cash Balance Dec 31	7,395	Cash Balance Dec 31	0	85,064

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

CPA Summary			

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Oberlin, Kansas

will meet on September 19, 2024 at 5:30 pm at Rooms 1&2 Gateway Civic Center, 1 Morgan Drive for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual	for 2023	Current Year Estima	ate for 2024	Proposed	Budget Year for 2	025
							Proposed
		Actual Tax		Actual Tax	Budget Authority	Amount of 2024	Estimated
FUND	Expenditures	Rate *	Expenditures	Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	1,292,318	56.825	1,526,512	29.455	1,719,967	415,235	42.218
Debt Service	, , , , , , , , , , , , , , , , , , , ,		77-		,,.	.,	
Library	85,988	8.805	82,822	7.751	84,502	69,334	7.049
Airport Operating	84,389	2.138	96,211	5.289	107,723	29,455	2.995
Consolidated Streets	445,219	27.254	501,726	30.079	574,433	199,594	20.293
Law Enforcement	199,468	27.234	6,486	30.077	374,433	177,374	20.273
Law Emorecment	177,400		0,400				
Special Highway							
Pool Operating	412,596		232,543		246,874		
Gateway Civic Center	137,525		89,142		89,142		
Tourism & Convention	29,099		40,453		37,038		
Special Parks & Recreation	3,344		2,500		2,500		
Cemetery/Parks	46,389				Í		
Electric Utility	1,971,577		2,010,982		2,221,787		
Water Utility	781,636		756,316		761,170		
Sewer Utility	300,436		340,301		338,718		
Refuse Collection	212,497		225,000		225,000		
Non-Budgeted Funds-A	78,310						
Non-Budgeted Funds-B	415,286						
Non-Budgeted Funds-C	966,739						
Non-Budgeted Funds-D	279						
Non-Budgeted Funds-E	923,035						
Non-Budgeted Funds-F	2,053,119						
Totals	10,439,249	95.022	5,910,994	72.574	6,408,854	713,618	72.555
		1	T	1		e Neutral Rate**	66.602
Less: Transfers	1,377,770		1,046,921		574,250		
Net Expenditure	9,061,479		4,864,073		5,834,604]	
Total Tax Levied	755,061		655,058		xxxxxxxxxxxx]	
Assessed	7 020 001		0.026.154		0.825.602		
Valuation	7,938,001	l	9,026,154	l	9,835,603	J	
Outstanding Indebtedness,	2022		2022		2021		
January 1,	2022	ì	2023	1	2024	1	
G.O. Bonds	6,341,932		6,216,862		5,958,496		
Revenue Bonds	0		0		0		
Other	497,573		647,557		262,008		
Lease Purchase Principal	1,555,375		1,335,133		986,533		
Total	8,394,880		8,199,552		7,207,037]	
*Tax rates are expressed in	mills						

Stephen L Zodrow

City Official Title: CFO/Treasurer

^{**}Revenue Neutral Rate as defined by KSA 79-2988

2025 Neighborhood Revitalization Rebate

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

2024 July 1 Valuation: 9,835,603

Valuation Factor: 9,835.603

Neighborhood Revitalization Subj to Rebate: 220,841

Neighborhood Revitalization factor: 220.841

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

Affidavit of Publication STATE OF KANSAS, DECATUR COUNTY Amy J. Mosley being first duly aworn, deposes and says: ·PUBLIC NOTICE· Obug mast any sewort, ne process and says: She is Advertising Manager of the OBERLIN INFRALD, a woody newspaper polither in the atter of Kunsax and of general discussion in December County, Keasus, and that said newspaper is not a trade, religious nor facessal publication. Published in The Obsdin Herald op Wednesday, August 28, 2024 The newspaper is a weekly invespaper published at local weekly 50 inces a year, his been so published continuously and uninterruptedly at the country and state for a period of ators than one year prior to the fact published in of this policy and has been admitted to the post office of Oberlin in Decalus Country as second-class matter. 130 Frienden 19. Mild at 330 and historia 242 Enteropy that the Temper One his Department Planting is the Commission of the Commission and the Street properties at 640 Enteropy day and the second of a landown ser, Department of the Commission and the Street properties at 640 Enteropy day and the Commission of the Commission and the Commission of the Commission and the Commission of the Commission and the Co Criss Van Austral Str. 2003 | Compet Vita Springer Mr. 2004 The outstand notice is a true papy theoreof and was published in the synthecard entire issue of part nowapaper. Freedom Paus 1.191.413 26.07.5 or ______consponding weeks, the first publication ing made on the 28° day of August 2024 with the control publications being made on the following dates: 55,077 20,211 60,776 1/51 1/502 47,754 1389 1017/4 25,433 13000 774,433 159,594 7,845 2,1361 _____,2021 . 2024 2017d 2010d 27411 4270 . 2024 Any Maskey The property of the control of the last to ann b bscribed and swom in before methia -25% day of <u> August</u>, 2021. Revalutional Rocal Notary Public 1921 213 2023 119 BOTIST PUBLIC - Roth of Konsus BOSAL E RUSSEUL ROSS Wyant Bay (2 - 12 - 13 170 FU 10,430,749 92,022 49 459 TZ3TN 9,036,150 9,133,503 * T,938,938 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 oler's feet \$ Z/6" 5923 5241,932 130

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

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

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

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

WHEREAS, the Governing Body of the City of Oberlin, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF OBERLIN, KANSAS:

The City of Oberlin, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.602 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 19th day of September, 2024 and SIGNED by the Mayor.

Attested:

Megań Ketterl, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Oberlin, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 19, 2024

Resolution No. 733

Governing Body Member	Yes	No	No Vote
Jason Berry - absent			X
Debra Lohoefener	X		
Mike Dempewolf	X		
Carolyn Hackney - aloSent			X.
Chris Hackney	X		
TOTAL	12		
TOTAL	3		2

Certified:

Megan Ketterl, City Clerk

Input Sheet for City2 Budget Workbook

Input Sheet for	City2 Budget Workbook
Enter city name ("City of "):	City of Oberlin, Kansas
Enter county name followed by "County":	Decatur County
Enter year being budgeted (YYYY):	2025

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

	Note: All amounts are to b			
		e entered as	whole numbers only.	
The input for the for the 2024 Budget, Co	llowing comes directly from ertificate Page:	I		
°If amended, then u	se the amended figures.		2024	2022
Fund Names:		Statute	2024 *Expenditures*	2023 Ad Valorem Tax
	General Debt Service	12-101a 10-113	*Expenditures* 2,129,155	265,864
	Library	12-1220	87,113	69,960
Fund name for all fur	ads with a tax levy: Airport Operating	3-113	116,564	47,736
	Consolidated Streets	15-733	552,185	271,498
	Law Enforcement	79-2925c(b)(3)	6,486	0
Total Tax Levy Fund	s for 2024 Budgeted Year			655,058
Other (non-tax levy)	fund names:			
	Special Highway Pool Operating	1	333,927	
	Gateway Civic Center		174,587 41,572	
	Tourism & Convention Special Parks & Recreation		41,572 10,993	
	Cemetery/Parks			
		1		
Single Non Tax Levy	Electric Utility	1	2,208,667	
2 3	Water Utility Sewer Utility	l	836,850 344,713	
4	Refuse Collection	j	225,000 7 067 812	
Non-Budgeted (A):	or 2024 Budgeted Year		7,067,812	
1 2	Gateway Donations Cemetery Memorials			
3	Parks Donations			
4	Risk Management Special Law Enforcement Trust			
Non-Budgeted (B):		1		
2	Hansen & GROW Grants Federal Grants			
3	Non-Federal Grants Multi-Yr Capital Outlay			
5	Pool Replacement Reserve			
Non-Budgeted (C):	Pool Debt Reserve	1		
2 3	Airport Improvement			
4	Street Improvement Wastewater Project			
Non-Budgeted (D):	Stormwater Control Improvement			
1	Sappa Park Improvement			
2 3	Dog Park Donations			
4 5				
Non-Budgeted (E):		; 1		
1 2	Electric Reserve Water Reserve			
3 4	Sewer Reserve Pipteline Errosion Control Reserve			
5	Gateway Board Clearing			
Non-Budgeted (F):	Customer Deposits	1		
	Unapplied Utility Payments Flex Spending			
3 4	Flex Spending Payroll Clearing			
5	Cash Items Clearing	J		
		1	2022 Tax Rate	
From the 2024 Bud	get, Budget Summary Page General	-	(2023 Column) 56.825	
	Debt Service			
	Library Airport Operating		8.805 2.138	
	Consolidated Streets Law Enforcement		27.254	
	0			
	0			
	0			
	0			
Total	0	J	95.022	
	22 hudaat aahuma)	1		755.061
Total Tax Levied (20 Assessed Valuation (2023 budget column)			7,938,001

From the 2024 Budget, Budget Summary Page Outstanding Indebtedness, January 1:	2022	2023
G.O. Bonds	6,341,932	6,216,862
Revenue Bonds		
Other	497,573	647,557
Lease Purchase Principal	1,555,375	1,335,133

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

From the County Clerk's 2025 Budget Information:		
Total Assessed Valuation for 2024		9,835,603
Gross earnings (intangible) tax estimate for 2025		
Neighborhood Revitalization		220,841
Revenue Neutral Rate	66.602	

Actual Tax Rates for the 2024 Budget:

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

Final Assessed Valuation from the November 1, 2023 Abstract	9,026,154
From the County Treasurer's Budget Information - 2025 Budget Year Estimates:	7
Motor Vehicle Tax Estimate	103,112
Recreational Vehicle Tax Estimate	3,837
16\20 M Vehicle Tax	1,371
Commercial Vehicle Tax Estimate	6,355
Watercraft Tax Estimate	780

Computation of Delinquency
Actual Delinquency for 2022 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**

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

^{****}Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of KSA.79-3425c

From the 2023 Budget Certificate Page

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

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

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the	Official Title: City Clerk, City Treasurer, Mayor
GREEN cells.	Date: August 12, 2022
Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.	Time: 7:00 PM or 7:00 AM
WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.	Location: City Hall
	Available at: City Hall
Budget Hearing Notice	e Only
Official Name:	Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the
Official Title:	rate hearing separately from the budget hearing, please
Date:	complete the information in green cells of the "Budget Hearing Notice Only" section.
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.	You will print the tab "Budget Hearing Notice" and
Time:	publish this notice in the newspaper at least 10 days
Location:	prior to the budget hearing.
Budget Available at:	
Combined Revenue Neutral Rate & Bu	Budget Hearing Notice
Official Name: Stephen L Zodrow	Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular
Official Title: CFO/Treasurer	budget hearing should complete the green cells in the
Date: September 19, 2024	section called "Combined Rate & Budget Hearing Notice".
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.	
Time: 5:30 pm	You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper
Location: Rooms 1&2 Gateway Civic Center, 1 Morgan Drive	at least 10 days prior to the hearing date. Addittionally,
Budget Available at: City Offices, 1 Morgan Drive	the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).
Budget Available at. City Offices, 1 Molgan Drive	
Hearing to Exceed the Revenue Neutr	tral Pata Natica Only
Date:	If the taxing subdivisin wishes to hold or publish the
Reminder: The notice of hearing must be published at least 10 days prior to hearing date.	hearing to exceed the revenue neutral rate separate from
Time:	the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue
Location:	Neutral Rate". Note: If using this option, the subdivision
	MUST also publish the buget hearing notice.

Input Examples

Tab A

Possible Budget Law Violation

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

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

Can the potential violation be corrected at this time?

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

What should I do?

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

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

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

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

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

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

Is amending the budget an option?

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

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

What if the 2023 financial records have been closed?

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

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

Tab B

Possible Cash Basis Law Violation

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

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

Is this a violation?

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

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

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

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

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

Options

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

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

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

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

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

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

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

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

Tab C

Current Year - Possible Budget Law Violation

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

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

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

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

What should I do at this time?

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

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

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

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

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

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

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

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

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

Tab D

Current Year - Possible Cash Basis Law Violation

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

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

Should this be fixed?

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

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

What should I do at this time?

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

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

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

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

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

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

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

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

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

Tab E

Proposed Budget Year - Possible Budget Law Violation No Levy Funds

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

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

Should this be fixed before we adopt the budget?

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

How do I fix the violation?

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

Is there a benefit to having a positive cash balance?

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

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

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

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