

CERTIFICATE

To the Clerk of Decatur, State of Kansas

We, the undersigned, officers of

City of Oberlin

- 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 2023; and
 (3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 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		7			
Fund					
K.S.A.					
General	12-101a	7	1,354,698	453,536	
Debt Service	10-113	8			
Library	12-1220	8	86,463	69,965	
Law Enforcement	79-2925c(b)(3)	9	202,222		
Airport Operating	3-113	9	100,645	14,991	
Consolidated Streets	15-733	10	534,367	216,569	
		10			
Special Highway		11			
Cemetery & Parks		11	48,014		
Tourism & Convention		12	38,200		
Gateway Civic Center		12	140,375		
Gateway Events		13			
Pool Operating		13	413,305		
Special Parks & Recreation		14	5,138		
		14			
Electric Utility		15	2,368,232		
Water Utility		16	852,755		
Sewer Utility		17	351,487		
Refuse Collection		18	220,000		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Non-Budgeted Funds-E		23			
Non-Budgeted Funds-F		24			
Totals		xxxxx	6,715,901	755,061	
Budget Hearing Notice		25			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		25			
RNR Hearing Notice		26			
Neighborhood Revitalization		26			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2022

County Clerk

Paul Mays Mayor
Mike Dempsey, Council
Debra Schrock, Councilwoman
Carolyn Backney - council member
Christy ... Councilman
 Governing Body

CPA Summary

City of Oberlin

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	123,448	22,969	700	287	1,439	0
Debt Service						
Library	66,061	12,291	374	153	771	0
Law Enforcement	423,727	78,838	2,400	984	4,943	0
Airport Operating						
Consolidated Streets	71,885	13,375	407	167	839	0
TOTAL	685,121	127,473	3,881	1,591	7,992	0

County Treas Motor Vehicle Estimate	<u>127,473</u>					
County Treas Recreational Vehicle Estimate		<u>3,881</u>				
County Treas 16/20M Vehicle Estimate			<u>1,591</u>			
County Treas Commercial Vehicle Tax Estimate				<u>7,992</u>		
County Treas Watercraft Tax Estimate					<u>0</u>	

Motor Vehicle Factor	<u>0.18606</u>					
Recreational Vehicle Factor		<u>0.00566</u>				
16/20M Vehicle Factor			<u>0.00232</u>			
Commercial Vehicle Factor				<u>0.01167</u>		
Watercraft Factor					<u>0.00000</u>	

City of Oberlin

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Cemetery & Parks	115,000	180,000	-	KSA 12-1303
General Fund	Gateway Events	8,672	-	-	Council Motion
General Fund	Sappa Park Project	-	25,000	-	KSA 12-6a16
Law Enforcement	Multi-Yr Capital Outlay	35,000	25,000	-	KSA 12-1,118
Law Enforcement	General Fund	-	-	202,222	Residual
Airport Operating	Airport Improvements	15,000	20,000	20,000	KSA 12-6a16
Consolidated Streets	Street Project	150,000	150,000	150,000	KSA 12-6a16
Cemetery & Parks	General Fund	-	-	48,014	Residual
Pool Operating	Pool Debt Reserve	120,000	135,493	-	KSA 12-6a16
Pool Operating	Pool Equipment Reserve	-	-	90,000	KSA 12-6a16
Gateway Civic Center	Gateway Capital Outlay	-	-	25,000	KSA 12-6a16
Multi-Yr Capital Outlay	Sappa Park Project	10,000	-	-	KSA 12-6a16
Electric Utility	General Fund	-	287,500	225,000	KSA 12-825d
Electric Utility	Consolidated Streets	150,000	287,500	185,000	KSA 12-825d
Electric Utility	Street Project	52,006	-	-	KSA 12-825d
Electric Utility	Gateway Civic Center	100,000	-	-	KSA 12-825d
Electric Utility	Storm Water Control Project	-	50,000	25,000	KSA 12-825d
Electric Utility	Multi-Yr Capital Outlay	30,016	40,000	57,500	KSA 12-825d
Electric Reserve	General Fund	105,000	-	-	KSA 12-825d
Water Utility	Water Reserve	100,000	50,000	125,000	KSA 12-825d
Water Utility	Pipeline Erosion Control Reserve	75,000	20,000	20,000	KSA 12-825d
Water Reserve	Water Project	571,506	-	-	KSA 12-6a16
Refuse Service	General Fund	-	5,500	5,500	KSA 12-825d
	Totals	1,637,200	1,275,993	1,178,236	
	Adjustments		0	0	
	Adjusted Totals	1,637,200	1,275,993	1,178,236	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Oberlin

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2012 Water System Imp	12/17/2012	12/20/2052	2.125	1,080,000	909,523	12/20	12/20	19,327	21,023	18,881	21,470
2015A Water System Imp	7/31/2015	8/5/2055	2.125	5,251,000	4,715,924	8/5	8/5	100,213	96,028	98,173	98,068
2015B Water System Imp	7/31/2015	8/5/2055	2.750	611,998	591,415	8/5	8/5	16,264	10,741	15,969	11,036
Total G.O. Bonds					6,216,862			135,804	127,792	133,023	130,574
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	412,613	3/1	3/1	5,715	43,364	4,505	44,574
						9/1	9/1	5,114	43,965	3,888	45,191
City Utility Low Interest Loan	3/24/2021	4/1/2024	0.250	312,950	234,944	1/1	1/1	163	26,023	98	26,089
						4/1	4/1	147	26,040	82	26,105
						7/1	7/1	131	26,056	65	26,121
						10/1	10/1	114	26,072	49	26,137
Total Other					647,557			11,384	191,520	8,687	194,217
Total Indebtedness					6,864,419			147,188	319,312	141,710	324,791

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

Budgeted Year: 2023

Library found in: City of Oberlin
Decatur

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem	\$64,740	\$69,965
Delinquent Tax	\$3,000	\$3,000
Motor Vehicle Tax	\$11,572	\$12,291
Recreational Vehicle Tax	\$347	\$374
16/20M Vehicle Tax	\$158	\$153
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$79,817	\$85,783
Difference in Total Taxes:	\$5,966	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#REF!	#REF!
Did Assessed Valuation Decrease?	#REF!	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	89,617	48,890	82,341
Receipts:			
Ad Valorem Tax	82,145	120,979	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	13,872	7,000	7,250
Motor Vehicle Tax	4,413	14,815	22,969
Recreational Vehicle Tax	147	445	700
16/20M Vehicle Tax	803	204	287
Commercial Vehicle Tax	623	744	1,439
Watercraft Tax	0	156	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Excise Tax	3	1	15
Franchise Fees:			
Natural Gas	31,339	45,900	46,000
Cable TV	6,243	4,750	4,750
Telephone	1,103	1,025	1,000
City Share of County 1% Sales Tax	161,789	180,000	175,000
Local Alcoholic Liquor Tax	4,402	6,000	5,138
Court Fines	36,802	35,000	37,500
Licenses, Permits & Fees:			
Gateway Management Fee	6,500	750	0
Dog Licenses	1,331	1,250	1,250
Liquor Licenses	700	850	850
Business Permits	257	250	250
Building Permits	250	250	250
Accident Reports	0	0	250
Specialty Vehicle Permits	0	0	125
Shelter House/Camping Fees & Donations	0	0	2,500
Cemetery Fees			
Open/Close Graves	0	0	10,000
Lot Sales	0	0	1,200
Monument Permits	0	0	300
Notification Fees	0	0	200
Rent	0	0	527
Donations	1,000	0	0
Prior Yr Cancelled Encumbrances	0	8,626	0
Transfer from Electric Utility	0	287,500	225,000
Transfer from Electric Reserve	105,000	0	0
Transfer from Refuse Service	0	5,500	5,500
Residual Equity Transfer from Law Encmmt	0	0	202,222
Residual Equity Transfer from Cemetery/Pks	0	0	48,013
Interest on Idle Funds	10,040	8,000	10,000
Neighborhood Revitalization Rebate	(1,448)	(2,426)	(8,432)
Miscellaneous	27,240	22,780	22,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	494,554	750,349	824,553
Resources Available:	584,171	799,239	906,894

City of Oberlin

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	584,171	799,239	906,894
Expenditures:			
General Government	280,579	294,322	311,121
Fire Department	12,014	20,520	22,145
Municipal Court	29,396	41,364	41,550
Animal Control	17,393	17,451	17,232
Code Enforcement	10,993	11,000	12,000
Culture & Recreation	23,472	15,800	32,700
Street Lights	27,334	28,250	28,500
Community Development	19,100	34,340	39,340
Library	0	27,851	11,251
Demolition	0	6,500	6,500
Cemetery & Parks	0	39,500	230,046
Law Enforcement	0	0	502,313
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	420,281	536,898	1,254,698
Transfer to Cemetery & Parks	115,000	180,000	
Cash Forward (2023 column)	0	0	100,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	535,281	716,898	1,354,698
Unencumbered Cash Balance Dec 31	48,890	82,341	xxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	546,953	724,881	1,354,698
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,354,698
		Tax Required	447,804
Delinquent Comp Rate:	1.3%		5,732
	Amount of 2022 Ad Valorem Tax		453,536

CPA Summary

City of Oberlin

2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	170,399	170,972	187,521
Contractual	85,331	95,850	93,700
Commodities	3,238	5,250	5,900
Capital Outlay	1,279	4,000	3,500
Miscellaneous	2,160	2,500	2,500
Mayor & Council Expenditures	16,407	12,250	13,000
Administrator Expenditures	1,765	3,500	5,000
Total	280,579	294,322	311,121
Fire Department			
Personal Services	7,627	9,207	9,270
Contractual	4,291	5,713	5,775
Commodities	96	2,100	2,100
Capital Outlay	0	3,500	5,000
Miscellaneous	0	0	0
Total	12,014	20,520	22,145
Municipal Court			
Personal Services	12,891	13,064	13,100
Contractual	15,975	27,025	27,175
Commodities	378	775	775
Capital Outlay	90	500	500
Miscellaneous	62	0	0
Total	29,396	41,364	41,550
Animal Control			
Personal Services	7,473	7,604	8,157
Contractual	3,832	7,672	6,675
Commodities	593	675	900
Capital Outlay	5,418	1,500	1,500
Miscellaneous	77	0	0
Total	17,393	17,451	17,232
Code Enforcement			
Contractual	10,993	11,000	12,000
Total	10,993	11,000	12,000
Culture & Recreation			
Summer Recreation Program	1,500	1,500	1,500
Community Fireworks Donation	600	600	1,200
Utility Rebates	12,700	13,700	15,000
Transfer to Gateway Events	8,672	0	0
Recreation Program Assistance	0	0	15,000
Total	23,472	15,800	32,700
Street Lights			
Wholesale Electricity	21,334	22,250	22,500
Street Light Maintenance	6,000	6,000	6,000
Total	27,334	28,250	28,500
Community Development			
Economic Development Commission	9,840	9,840	9,840
Tree Rebate Program	771	2,000	2,000
Sidewalk Rebate Program	0	2,000	2,000
Paint Rebate Program	2,000	5,000	5,000
Utility Rebates	154	500	500
Donation to Decatur GROWS	5,000	5,000	5,000
Beautification	1,000	0	0
Downtown Canopy Renovation	0	10,000	0
Christmas Decorations	335	0	5,000
Daycare Facility Assistance	0	0	10,000
Total	19,100	34,340	39,340
Page 1 - Total	420,281	463,047	504,588

City of Oberlin

2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Library			
Capital Lease Payments	0	11,251	11,251
Parking Lot Replacement	0	15,000	0
Land Acquisition	0	1,600	0
Fire System Replacement	0	0	0
Total	0	27,851	11,251
Demolition			
Contractual	0	6,500	6,500
Total	0	6,500	6,500
Cemetery & Parks			
Personal Services	0	0	103,476
Contractual	0	0	34,775
Commodities	0	0	64,075
Capital Outlay	0	14,500	25,000
Capital Lease Payments	0	0	2,720
Transfer to Multi Yr Capital Outlay	0	0	0
Transfer to Sappa Park Project	0	25,000	0
Total	0	39,500	230,046
Law Enforcement			
Personal Services	0	0	338,543
Contractual	0	0	110,250
Commodities	0	0	18,750
Capital Outlay	0	0	30,000
Capital Lease Payments	0	0	270
Donations	0	0	4,500
Miscellaneous	0	0	0
Total	0	0	502,313
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total	0	0	0
Page 2 -Total	0	73,851	750,110
Page 1 -Total	420,281	463,047	504,588
Grand Total	420,281	536,898	1,254,698

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

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.3%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,215	9,605	6,336
Receipts:			
Ad Valorem Tax	64,248	64,740	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,766	3,000	3,000
Motor Vehicle Tax	12,200	11,572	12,291
Recreational Vehicle Tax	374	347	374
16/20M Vehicle Tax	164	158	153
Commercial Vehicle Tax	781	582	771
Watercraft Tax	0	122	0
Excise Tax	8	0	8
Donations	2,000	0	0
Neighborhood Revitalization Rebate	(1,131)	(1,318)	(1,301)
Miscellaneous	539	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	81,949	79,203	15,296
Resources Available:	86,164	88,808	21,632
Expenditures:			
Personal Services	48,466	48,524	53,925
Contractual	5,426	8,285	9,975
Commodities	2,659	3,100	3,500
Capital Outlay	0	0	500
Capital Lease Payments	1,563	1,563	1,563
Appropriations to Library Board	63,000	66,000	67,000
Reimbursed Expenses	(44,946)	(45,000)	(50,000)
Miscellaneous	391	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	76,559	82,472	86,463
Unencumbered Cash Balance Dec 31	9,605	6,336	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	81,405	82,568	86,463
		Non-Appropriated Balance	4,250
		Total Expenditure/Non-Appr Balance	90,713
		Tax Required	69,081
		Delinquent Comp Rate: 1.3%	884
		Amount of 2022 Ad Valorem Tax	69,965

CPA Summary

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Law Enforcement			
Unencumbered Cash Balance Jan 1	20,842	50,280	101,005
Receipts:			
Ad Valorem Tax	372,516	415,252	xxxxxxxxxxxxxxxx
Delinquent Tax	5,533	13,000	14,000
Motor Vehicle Tax	90,980	67,059	78,838
Recreational Vehicle Tax	2,770	2,013	2,400
16/20M Vehicle Tax	0	918	984
Commercial Vehicle Tax	5,263	3,371	4,943
Watercraft Tax	0	707	0
Excise Tax	59	2	52
Accident Reports	150	250	0
Special Vehicle Permits	150	125	0
Neighborhood Revitalization Rebate	(6,555)	(8,328)	0
Miscellaneous	26	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	470,892	494,369	101,217
Resources Available:	491,734	544,649	202,222
Expenditures:			
Personal Services	274,684	273,752	0
Contractual	93,279	100,522	0
Commodities	14,005	15,100	0
Capital Outlay	20,499	25,000	0
Capital Lease Payments	270	270	0
Donations	3,600	4,000	0
Transfer to Multi-Yr Capital Outlay	35,000	25,000	0
Residual Equity Transfer to General Fund	0	0	202,222
Cash Forward (2023 column)			
Miscellaneous	117	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	441,454	443,644	202,222
Unencumbered Cash Balance Dec 31	50,280	101,005	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	505,575	500,858	202,222
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			202,222
Tax Required			0
Delinquent Comp Rate: 1.3%			0
Amount of 2022 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Airport Operating			
Unencumbered Cash Balance Jan 1	40,718	40,334	45,330
Receipts:			
Ad Valorem Tax	78	0	xxxxxxxxxxxxxxxx
Delinquent Tax	1,572	0	0
Motor Vehicle Tax	8,590	0	
Recreational Vehicle Tax	264	0	
16/20M Vehicle Tax	140	0	
Commercial Vehicle Tax	561	0	
Watercraft Tax	0		
Excise Tax	6	0	0
Federal Grants	24,594	45,000	0
Hangar Rentals	6,475	7,000	7,500
Land Rentals	4,892	4,792	4,792
Self Fueler Sales	24,092	32,000	28,500
Reimbursed Expenses	0	0	0
Neighborhood Revitalization Rebate	0	0	(279)
Miscellaneous	43	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	71,307	88,792	40,513
Resources Available:	112,025	129,126	85,843
Expenditures:			
Personal Services	4,457	4,454	4,470
Contractual	23,948	28,750	29,350
Commodities	28,236	27,592	28,825
Capital Outlay	0	3,000	3,000
Transfer to Airport Improvement	15,000	20,000	20,000
Cash Forward (2023 column)	0	0	15,000
Miscellaneous	50	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	71,691	83,796	100,645
Unencumbered Cash Balance Dec 31	40,334	45,330	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	81,639	90,825	100,645
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			100,645
Tax Required			14,802
Delinquent Comp Rate: 1.3%			189
Amount of 2022 Ad Valorem Tax			14,991

CPA Summary

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Consolidated Streets			
Unencumbered Cash Balance Jan 1	113,544	61,037	72,994
Receipts:			
Ad Valorem Tax	129,727	70,447	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,919	4,600	4,500
Motor Vehicle Tax	5,667	23,396	13,375
Recreational Vehicle Tax	180	702	407
16/20M Vehicle Tax	486	320	167
Commercial Vehicle Tax	550	1,176	839
Watercraft Tax	0	246	0
Escise Tax	3	1	9
State of Kansas Gas Tax	48,902	46,550	47,270
Reimbursed Expenses	1,120	6,128	0
Prior Yr Cancelled Encumbrance	293	0	0
Transfer from Electric Utility	150,000	287,500	185,000
Neighborhood Revitalization Rebate	(2,287)	(1,413)	(4,026)
Miscellaneous	956	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	339,516	439,653	247,541
Resources Available:	453,060	500,690	320,535
Expenditures:			
Personal Services	118,293	134,546	137,566
Contractual	13,614	27,700	79,575
Commodities	51,903	57,125	58,900
Capital Outlay	4,948	5,000	5,000
Lease Purchase Payments	53,152	53,325	53,326
Transfer to Street Project	150,000	150,000	150,000
Transfer to Multi Yr Capital Outlay	0	0	0
Cash Forward (2023 column)	0	0	50,000
Miscellaneous	113	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	392,023	427,696	534,367
Unencumbered Cash Balance Dec 31	61,037	72,994	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	437,056	468,601	534,367
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			534,367
Tax Required			213,832
Delinquent Comp Rate: 1.3%			2,737
Amount of 2022 Ad Valorem Tax			216,569

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.3%			0
Amount of 2022 Ad Valorem Tax			0

CPA Summary

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
State of Kansas Gas Tax			
County Transfers Gas			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

0

Adopted Budget

Cemetery & Parks	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	51,715	35,478	48,014
Receipts:			
Local Alcoholic Liquor Tax	4,401	6,000	0
Shelter House/Camping Donations	2,658	2,500	0
Cemetery Fees:			
Open/Close Graves	10,800	10,000	0
Lot Sales	550	1,200	0
Monument Permits	495	300	0
Notification Fee	100	200	0
Rent	527	527	0
Donations	0	1,000	0
Reimbursed Expenses	1,378	0	0
Transfer from General Fund	115,000	180,000	0
Transfer from Multi-Yr Capital Outlay		0	0
Miscellaneous	3,782	6,000	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	139,691	207,727	0
Resources Available:	191,406	243,205	48,014
Expenditures:			
Personal Services	86,696	97,746	0
Contractual	25,644	33,475	0
Commodities	26,219	61,250	0
Capital Outlay	13,667	0	0
Capital Lease Payments	2,720	2,720	0
Transfer to Sappa Park Project	0	0	0
Residual Equity Transfer to General Fund	0	0	48,014
Cash Forward (2023 column)			
Miscellaneous	982	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	155,928	195,191	48,014
Unencumbered Cash Balance Dec 31	35,478	48,014	0
2021/2022/2023 Budget Authority Amount	159,635	198,238	48,014

CPA Summary

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism & Convention	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,085	14,337	13,332
Receipts:			
Transient Guest Tax	23,686	22,000	25,000
Miscellaneous	95	195	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,781	22,195	25,000
Resources Available:	39,866	36,532	38,332
Expenditures:			
Personal Services	1,610	0	0
Contractual	23,910	23,200	38,200
Commodities	0	0	0
Capital Outlay	9	0	0
Cash Forward (2023 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,529	23,200	38,200
Unencumbered Cash Balance Dec 31	14,337	13,332	132
2021/2022/2023 Budget Authority Amount	36,561	23,574	38,200

Adopted Budget

Adopted Budget Gateway Civic Center	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,444	14,435	25,289
Receipts:			
Rentals	65,818	19,000	2,700
Catering	29,317	10,000	10,000
Gateway Fee Assessment	0	70,000	105,000
Sponsorships	0	3,000	0
Event Concessions	633	0	0
Bar Sales	8,972	0	0
Sales Tax	2,259	1,700	1,700
Reimbursed Expenses	26	27,305	22,628
Transfer from Electric Utility	100,000	0	0
Miscellaneous	248	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	207,273	131,005	142,028
Resources Available:	218,717	145,440	167,317
Expenditures:			
Personal Services	62,642	28,177	32,508
Contractual	59,115	40,157	38,425
Commodities	68,449	37,700	35,325
Capital Outlay	4,391	0	0
Capital Lease Payments	9,117	9,117	9,117
Appropriations to Gateway Board	0	5,000	0
Transfer to Gateway Capital Outlay	0	0	25,000
Cash Forward (2023 column)			
Miscellaneous	568	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	204,282	120,151	140,375
Unencumbered Cash Balance Dec 31	14,435	25,289	26,942
2021/2022/2023 Budget Authority Amount	213,930	218,562	140,375

CPA Summary

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City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Gateway Events	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	471	0	0
Receipts:			
Event Ticket Sales	0	0	0
Event Marketing Aid	1,500	0	0
Transfer from General Fund	8,672	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,172	0	0
Resources Available:	10,643	0	0
Expenditures:			
Personal Services	0	0	0
Contractual	10,472	0	0
Commodities	5	0	0
Cash Forward (2023 column)			
Miscellaneous	166	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,643	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	131,878	137,327	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Pool Operating	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	246,497	266,962	273,126
Receipts:			
City 1.5% Sales Tax	407,033	415,000	400,000
Admissions	19,555	18,000	18,000
Concessions	10,940	9,000	9,000
Donations	1,145	0	0
Reimbursed Expenses	449	0	0
Miscellaneous	764	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	439,886	442,000	427,000
Resources Available:	686,383	708,962	700,126
Expenditures:			
Personal Services	81,576	69,829	82,820
Contractual	8,450	13,279	14,350
Commodities	25,147	33,475	36,225
Capital Outlay	2,018	5,000	10,000
Lease Purchase Payments	181,260	177,760	178,910
Transfer to Pool Debt Reserve	120,000	135,493	0
Transfer to Pool Equipment Reserve	0	0	90,000
Cash Forward (2023 column)			
Miscellaneous	970	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	419,421	435,836	413,305
Unencumbered Cash Balance Dec 31	266,962	273,126	286,821
2021/2022/2023 Budget Authority Amount	420,913	438,942	413,305

CPA Summary

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City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcoholic Liquor Tax	0	0	5,138
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	5,138
Resources Available:	0	0	5,138
Expenditures:			
Recreation	0	0	0
Park Improvements	0	0	5,138
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	5,138
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	5,138

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

CPA Summary

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	449,031	476,004	521,475
Receipts:			
Electric Sales:			
Retail	1,925,370	2,000,000	2,000,000
Wholesale	87,536	90,000	90,000
Rate Increase for Inclimate Weather Event	183,656	134,618	0
Connection Fees	7,363	7,000	7,000
Street Light Maintenance	6,000	6,000	6,000
Late Charges	7,222	6,300	6,300
Sales Tax Collected	50,890	50,000	50,000
KMEA Nextera	99,996	8,333	0
Power Generation Credit	22,400	0	0
Reimbursed Expenses	1,573	0	0
Miscellaneous	6,464	26,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,398,470	2,328,251	2,160,300
Resources Available:	2,847,501	2,804,255	2,681,775
Expenditures:			
Administration	239,790	207,309	262,336
Power Production	1,345,833	1,026,113	1,041,691
Transmission/Distribution	394,250	307,608	500,515
Warehouse	59,602	76,750	71,190
Subtotal detail (Should agree with detail)	2,039,475	1,617,780	1,875,732
Transfer to General Fund	0	287,500	225,000
Transfer to Gateway Civic Center	100,000	0	0
Transfer to Consolidated Streets	150,000	287,500	185,000
Transfer to Storm Water Control Project	0	50,000	25,000
Transfer to Multi-Yr Capital Outlay	30,016	40,000	57,500
Transfer to Street Project	52,006	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,371,497	2,282,780	2,368,232
Unencumbered Cash Balance Dec 31	476,004	521,475	313,543
2021/2022/2023 Budget Authority Amount	2,516,094	2,693,846	2,368,232

CPA Summary

Adopted Budget Electric Utility - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Personal Services	130,292	111,359	163,411
Contractual	105,900	89,600	92,325
Commodities	2,657	2,850	3,100
Capital Outlay	891	3,500	3,500
Miscellaneous	50	0	0
Total	239,790	207,309	262,336
Power Production			
Personal Services	29,227	34,158	40,595
Purchased Power	1,441,597	735,000	735,000
Contractual	22,138	26,134	27,275
Commodities	86,281	106,075	114,075
Capital Outlay	809	20,000	20,000
Miscellaneous	172	0	0
Loan Principal	78,006	104,191	104,452
Loan Interest	553	555	294
Loan Reimbursement	(312,950)	0	0
Total	1,345,833	1,026,113	1,041,691
Transmission/Distribution			
Personal Services	127,844	162,633	190,440
Contractual	59,792	62,700	73,350
Commodities	46,892	72,275	75,475
Capital Outlay	8,470	10,000	11,250
Infrastructure Project	150,776	0	150,000
Miscellaneous	476	0	0
Total	394,250	307,608	500,515
Warehouse			
Personal Services	2,521	5,375	5,578
Contractual	29,653	16,963	18,275
Commodities	24,833	22,125	24,550
Capital Outlay	2,282	32,000	22,500
Capital Lease Payments	287	287	287
Miscellaneous	26	0	
Total	59,602	76,750	71,190
Page 1 - Total	2,039,475	1,617,780	1,875,732

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	309,496	402,545	482,237
Receipts:			
Water Sales:			
Retail	733,748	740,000	740,000
Wholesale	3,904	26,100	26,100
Water Dock	1,400	1,500	1,500
Connection Fees	3,308	3,300	3,300
Late Charges	3,611	3,200	3,200
Sales Tax Collected	10,942	10,000	10,000
Tower Rents	6,063	6,245	6,200
Reimbursed Expenses	5,351	0	0
Cancellation of Prior Year Encumbrance	75,000	0	0
Miscellaneous	7,053	5,000	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	850,380	795,345	790,800
Resources Available:	1,159,876	1,197,890	1,273,037
Expenditures:			
Administration	91,638	98,806	104,786
Production	261,144	297,134	324,590
Distribution	229,549	249,713	278,379
Subtotal detail (Should agree with detail)	582,331	645,653	707,755
Transfer to Water Reserve	100,000	50,000	125,000
Transfer to Pipeline Erosion Control Reser	75,000	20,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	757,331	715,653	852,755
Unencumbered Cash Balance Dec 31	402,545	482,237	420,282
2021/2022/2023 Budget Authority Amount	788,830	740,234	852,755

CPA Summary

Adopted Budget Water Utility - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Personal Services	54,810	58,730	63,823
Contractual	34,742	37,751	38,388
Commodities	1,257	1,325	1,575
Capital Outlay	479	1,000	1,000
Miscellaneous	350	0	0
Total	91,638	98,806	104,786
Production			
Personal Services	46,779	51,800	76,898
Contractual	19,668	23,192	24,700
Commodities	37,524	45,150	46,000
Capital Outlay	180	20,000	20,000
Loan Principal	75,224	76,822	78,454
Loan Interest	81,769	80,170	78,538
Total	261,144	297,134	324,590
Distribution			
Personal Services	48,538	53,020	78,403
Contractual	24,013	39,618	41,925
Commodities	16,785	22,750	24,975
Capital Outlay	21,016	25,000	23,750
Capital Lease Payments	12,544	2,721	2,721
Loan Principal	49,846	50,970	52,120
Loan Interest	56,758	55,634	54,485
Miscellaneous	49	0	0
Total	229,549	249,713	278,379
Total	0	0	0
Page 1 - Total	582,331	645,653	707,755

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	115,078	118,432	111,227
Receipts:			
Sewer Fees	266,276	285,000	285,000
Late Charges	3,611	3,200	3,200
Tower Rent	6,420	8,670	8,670
Farmland Rent	9,150	9,150	9,150
Tower Lease Signing Bonus	15,000	0	0
Miscellaneous	1,257	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	301,714	306,520	306,520
Resources Available:	416,792	424,952	417,747
Expenditures:			
Administration	72,995	77,279	84,210
Treatment	142,392	157,980	169,366
Collection	82,973	78,466	97,911
Subtotal detail (Should agree with detail)	298,360	313,725	351,487
Transfer to Sewer Reserve	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	298,360	313,725	351,487
Unencumbered Cash Balance Dec 31	118,432	111,227	66,260
2021/2022/2023 Budget Authority Amount	319,415	336,212	351,487

CPA Summary

Adopted Budget Sewer Utility - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Personal Services	54,810	58,730	63,823
Contractual	16,200	16,224	17,812
Commodities	1,226	1,325	1,575
Capital Outlay	409	1,000	1,000
Miscellaneous	350	0	
Total	72,995	77,279	84,210
Treatment			
Personal Services	30,389	33,122	43,258
Contractual	1,929	8,100	8,300
Commodities	11,916	18,600	19,650
Capital Outlay	0	0	0
Loan Principal	84,960	87,329	89,765
Loan Interest	13,198	10,829	8,393
Total	142,392	157,980	169,366
Collection			
Personal Services	40,311	36,657	57,741
Contractual	25,213	25,964	29,075
Commodities	3,825	5,125	5,375
Capital Outlay	1,080	8,000	3,000
Capital Lease Payments	12,544	2,720	2,720
Total	82,973	78,466	97,911
			0
Total	0	0	0
Total			
Page 1 - Total	298,360	313,725	351,487

City of Oberlin

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Collection	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	177	617	617
Receipts:			
Refuse Fees	175,097	220,000	220,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	175,097	220,000	220,000
Resources Available:	175,274	220,617	220,617
Expenditures:			
Contractual	174,657	214,500	214,500
Transfer to General Fund		5,500	5,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	174,657	220,000	220,000
Unencumbered Cash Balance Dec 31	617	617	617
2021/2022/2023 Budget Authority Amount	180,000	185,000	220,000

See Tab C

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

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

Gateway Advance Receipts		Gateway Donation		Memorials		Hansen & Grow Grants				Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	5,950	Cash Balance Jan 1	73,401	Cash Balance Jan 1	7,285	Cash Balance Jan 1	47,874	Cash Balance Jan 1		134,510
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Security Deposits	9,424	Interest on Idle Funds	36	Donations	0	Hansen Grants	50,000			
						GROW Grants	2,000			
						Miscellaneous	2,126			
Total Receipts	9,424	Total Receipts	36	Total Receipts	0	Total Receipts	54,126	Total Receipts	0	63,586
Resources Available:	15,374	Resources Available:	73,437	Resources Available:	7,285	Resources Available:	102,000	Resources Available:	0	198,096
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposits Returned	14,174	Building Repairs	0	Cemetery Impr.	2,408	Sappa Park Signs	44,655			
		Equipment	0			Banner Brackets	1,950			
						Grant Proceeds Rtn	0			
Total Expenditures	14,174	Total Expenditures	0	Total Expenditures	2,408	Total Expenditures	46,605	Total Expenditures	0	63,187
Cash Balance Dec 31	1,200	Cash Balance Dec 31	73,437	Cash Balance Dec 31	4,877	Cash Balance Dec 31	55,395	Cash Balance Dec 31	0	134,909 **
										134,909 **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

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

Federal Grants		Risk Management		Special Law Enforcement Trust		Insurance Proceeds Trust		Multi-Yr Capital Outlay		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	99,183	Cash Balance Jan 1	30,870	Cash Balance Jan 1	12,119	Cash Balance Jan 1	87,230	229,402
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grants	177,718			Interest on Idle Funds	15	Fire Ins. Proceeds	0	Miscellaneous	100	
								Sale of Fixed Assets	1,053	
								Transfer from:		
								Law Enforcement	35,000	
								Electric Utility	30,016	
Total Receipts	177,718	Total Receipts	0	Total Receipts	15	Total Receipts	0	Total Receipts	66,169	243,902
Resources Available:	177,718	Resources Available:	99,183	Resources Available:	30,885	Resources Available:	12,119	Resources Available:	153,399	473,304
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Distributions to		Settlements	0	Equipment	2,021	Remitted to Property		Vehicles	30,589	
Subrecipients	44,100					Owner	0	Bldg Improvement	221	
Administration	3,900									
								Transbfer to:		
								Sappa Park Project	10,000	
Total Expenditures	48,000	Total Expenditures	0	Total Expenditures	2,021	Total Expenditures	0	Total Expenditures	40,810	90,831
Cash Balance Dec 31	129,718	Cash Balance Dec 31	99,183	Cash Balance Dec 31	28,864	Cash Balance Dec 31	12,119	Cash Balance Dec 31	112,589	382,473 **
										382,473 **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

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

Pool Donation		Pool Debt Reserve		Pool Equipment Reserve		Airport Improvement		Street Project		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	4,108	Cash Balance Jan 1	549,507	Cash Balance Jan 1	118,521	Cash Balance Jan 1	21,985	Cash Balance Jan 1	0	694,121
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	0	Transfer from:		Transfer from:		Federal Grants	0	Transfer from:		
		Pool Operating	120,000	Pool Operating	0	State Grants	4,355	Consolidated Streets	150,000	
						Transfer from:		Electric Utility	52,006	
						Airport Operating	15,000			
Total Receipts	0	Total Receipts	120,000	Total Receipts	0	Total Receipts	19,355	Total Receipts	202,006	341,361
Resources Available:	4,108	Resources Available:	669,507	Resources Available:	118,521	Resources Available:	41,340	Resources Available:	202,006	1,035,482
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	4,108	Debt Principal	0	Equipment	5,132	Engineering	4,584	Personal Services	38,093	
		Debt Interest	0	Pool Repair	29,828	Advertising/Notices	75	Contractual Svcs	155,111	
						Infrastructure Impr.	0	Commodities	8,651	
						Legal Services	680	Capital Outlay	151	
Total Expenditures	4,108	Total Expenditures	0	Total Expenditures	34,960	Total Expenditures	5,339	Total Expenditures	202,006	246,413
Cash Balance Dec 31	0	Cash Balance Dec 31	669,507	Cash Balance Dec 31	83,561	Cash Balance Dec 31	36,001	Cash Balance Dec 31	0	789,069 **
										789,069 **

**Note: These two block figures should agree.

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-D

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

Water Project		Dog Park		Sappa Park Project		Parks Projects		Storm Water Control Project		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	(110,047)	Cash Balance Jan 1	1,930	Cash Balance Jan 1	1,308	Cash Balance Jan 1	0	Cash Balance Jan 1	0	-106,809
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:		Donations	765	Donations	9,378	Donations	17,097	Transfer from:		
Water Reserve	571,506	Reimbursed Expense		Reimbursed Expense	42,529			Electric Utility	0	
Federal Grants	304,434			Transfer from:						
Miscellaneous	0			Multi Yr Cap Outlay	10,000					
Total Receipts	875,940	Total Receipts	765	Total Receipts	61,907	Total Receipts	17,097	Total Receipts	0	955,709
Resources Available:	765,893	Resources Available:	2,695	Resources Available:	63,215	Resources Available:	17,097	Resources Available:	0	848,900
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Engineering	67,325	Park Improvements	751	Bldg Repairs	3,127	Playground Equip	0	Engineering	0	
Administration	15,000			Signs	44,655	Donation Returned	5,000			
Infrastructure Impr.	359,778			Golf Course	5,000					
Total Expenditures	442,103	Total Expenditures	751	Total Expenditures	52,782	Total Expenditures	5,000	Total Expenditures	0	500,636
Cash Balance Dec 31	323,790	Cash Balance Dec 31	1,944	Cash Balance Dec 31	10,433	Cash Balance Dec 31	12,097	Cash Balance Dec 31	0	348,264 **
										348,264 **

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

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (E)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-E

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

Electric Reserve		Water Reserve		Sewer Reserve		Pipeline Erosion Control Reserve				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	914,984	Cash Balance Jan 1	675,684	Cash Balance Jan 1	1,048,602	Cash Balance Jan 1	0	Cash Balance Jan 1		2,639,270

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from:		Transfer from:		Transfer from:		Transfer from:				
Electric Utility	0	Water Utility	100,000	Sewer Utility	0	Water Utility	75,000			
Total Receipts	0	Total Receipts	100,000	Total Receipts	0	Total Receipts	75,000	Total Receipts	0	175,000
Resources Available:	914,984	Resources Available:	775,684	Resources Available:	1,048,602	Resources Available:	75,000	Resources Available:	0	2,814,270

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to:		Transfer to:		Equipment	27,996	Pipeline Maintenance	27,233			
General Fund	105,000	Water Project	571,506							
Total Expenditures	105,000	Total Expenditures	571,506	Total Expenditures	27,996	Total Expenditures	27,233	Total Expenditures	0	731,735
Cash Balance Dec 31	809,984	Cash Balance Dec 31	204,178	Cash Balance Dec 31	1,020,606	Cash Balance Dec 31	47,767	Cash Balance Dec 31	0	2,082,535 **
										2,082,535 **

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

CPA Summary

City of Oberlin

NON-BUDGETED FUNDS (F)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-F

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

Customer Deposits		Unapplied Utility Payments		Flex Spending		Payroll Clearing		Returned Checks		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	66,000	Cash Balance Jan 1	9,635	Cash Balance Jan 1	405	Cash Balance Jan 1	1,929	Cash Balance Jan 1	0	77,969

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits Received	19,800	Advance Receipts	145,895	Payroll Withholding	2,784	Net Pay	764,639	Checks Collected	7,901	
						Federal Taxes	236,978			
						State Taxes	36,804			
						KPERS	136,583			
						Health Insurance	261,814			
						Life & AD&D Ins	6,728			
						Garnishments	6,305			
						Chamber Bucks	8,725			
Total Receipts	19,800	Total Receipts	145,895	Total Receipts	2,784	Total Receipts	1,458,576	Total Receipts	7,901	1,634,956
Resources Available:	85,800	Resources Available:	155,530	Resources Available:	3,189	Resources Available:	1,460,505	Resources Available:	7,901	1,712,925

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposits Returned	21,200	Receipts Applied	141,964	Employee Reimb.	1,255	Net Pay	764,639	Checks Returned	7,901	
						Federal Taxes	237,211			
						State Taxes	37,389			
						KPERS	137,117			
						Health Insurance	261,814			
						Life & AD&D Ins	6,686			
						Garnishments	6,305			
						Chamber Bucks	8,725			
Total Expenditures	21,200	Total Expenditures	141,964	Total Expenditures	1,255	Total Expenditures	1,459,886	Total Expenditures	7,901	1,632,206
Cash Balance Dec 31	64,600	Cash Balance Dec 31	13,566	Cash Balance Dec 31	1,934	Cash Balance Dec 31	619	Cash Balance Dec 31	0	80,719 **
										80,719 **

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

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Oberlin

will meet on September 15, 2022 at 5:30 PM at Gateway Civic Center, Rooms 1 & 2 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Offices and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	535,281	11.864	716,898	17.063	1,354,698	453,536	57.076
Debt Service							
Library	76,559	9.267	82,472	9.131	86,463	69,965	8.805
Law Enforcement	441,454	53.703	443,644	58.567	202,222		
Airport Operating	71,691		83,796		100,645	14,991	1.887
Consolidated Streets	392,023	18.737	427,696	9.936	534,367	216,569	27.254
Special Highway							
Cemetery & Parks	155,928		195,191		48,014		
Tourism & Convention	25,529		23,200		38,200		
Gateway Civic Center	204,282		120,151		140,375		
Gateway Events	10,643						
Pool Operating	419,421		435,836		413,305		
Special Parks & Recreation					5,138		
Electric Utility	2,371,497		2,282,780		2,368,232		
Water Utility	757,331		715,653		852,755		
Sewer Utility	298,360		313,725		351,487		
Refuse Collection	174,657		220,000		220,000		
Non-Budgeted Funds-A	63,187						
Non-Budgeted Funds-B	90,831						
Non-Budgeted Funds-C	246,413						
Non-Budgeted Funds-D	500,636						
Totals	6,835,723	93.571	6,061,042	94.697	6,715,901	755,061	95.022
<i>Revenue Neutral Rate**</i>							<i>86.222</i>
Less: Transfers	1,637,200		1,275,993		1,178,236		
Net Expenditure	5,198,523		4,785,049		5,537,665		
Total Tax Levied	667,012		685,121		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	7,128,355		7,234,894		7,946,196		
Outstanding Indebtedness, January 1,							
2020			2021		2022		
G.O. Bonds	6,463,958		6,341,932		6,216,862		
Revenue Bonds	0		0		0		
Other	580,227		497,573		647,557		
Lease Purchase Principal	1,420,875		1,555,375		1,335,133		
Total	8,465,060		8,394,880		8,199,552		

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

Stephen L. Zodrow
City Official Title: Treasurer

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	444,996	56.001	8,432
Debt Service			0
Library	68,648	8.639	1,301
Law Enforcement			0
Airport Operating	14,709	1.851	279
Consolidated Streets	212,492	26.741	4,026
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	740,845	93.233	14,038

2022 July 1 Valuation: 7,946,196

Valuation Factor: 7,946.196

Neighborhood Revitalization Subj to Rebate: 150,564

Neighborhood Revitalization factor: 150.564

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

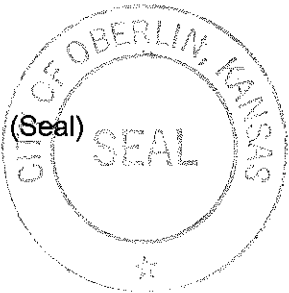
Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Oberlin, HEREBY NOTIFIES THE
Decatur COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 95.022. The date of our hearing is Sept 1, 2022 at 5:30 AM/PM and will be held at Gateway Civic Cnt. in Oberlin, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on July 15, 2022.



Garret McDougal, Mayor

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.



JUNIOR WILL BRUGGEMAN and sophomore **Abe Taylor** worked on a drill during the first week of football practice at Golden Plains High School last week. The Bulldogs open their season in six-man ball on Friday, Sept. 2, in Weskan.

— Photo by Judy Rogers/Golden Plains High School



TWO OBERLIN RED DEVILS football players faced each other during a “bag scrimmage drill” last week, freshman **Tyler Ostmeyer** (left) and senior **Bryant Addleman**.

— Herald staff photo by Brad Weese

Oberlin football boys prepare

Head coach **Brandon Hardwick**, in his second year leading the Red Devils high school teams, had 17 players come out for the season. **Hardwick** is assisted by **Kyle Breth** and **Brad Weese**. The first day of sanctioned practices for all fall sports (volleyball, football, girls and boys cross country) for both high school and junior high was Monday, Aug. 15.

Coach **Hardwick** said he has installed a new offense this season. The Red Devils show some good size on the line for both sides of the football and have some skilled players coming back with experience from last season. Out of the 17 players, the team has four seniors.

The first regular-season game will be Friday, Sept. 2, at home against the Dighton Hornets for a 7 p.m. kick off. This week, the boys will show their stuff at the annual sports-drink scrimmage on Thursday and then Friday will scrimmage at a four-team jamboree in **WaKeeney**, starting at 7 p.m.

Golden Plains teams gear up

By **JUDY ROGERS**
Golden Plains High School
judy@usd316.org

Golden Plains High School will introduce its 2022 fall sports teams with an evening of open practices at the gym and football field in Rexford on Friday, followed by a hot-dog potluck cookout.

The volleyball team will introduce members at practice beginning at 5 p.m. in the gym, with the cross-country team to be introduced at 6 at the football field and the football team will have introductions and start its practice right after that.

Following the football practice, the Rexford Lions Club and Golden Plains Booster Club will put on a potluck for everyone. They will provide hot dogs, with guests asked to bring a side dish or dessert. The boosters will hold their first meeting of the season after the cookout.

The football team has a much smaller squad this year, with just 12 ready to suit up. **Mason Green** returns as the lone senior with **Will Bruggeman**, **Landon Meier**, **Blake Durham** and **Michael Moore** as juniors. **Miguel Garcia**, **Abe Taylor**, **Josh Rath**, **Wyatt Amlong** and **Maddix Green** will contribute as sophomores, while **Dylan Wark** and **Diego Perez** join as freshmen.

Coach **Travis Smith** leads the team for the 23rd year.

“Our goal is to improve each and every day, practice and game,” said **Smith**. “We want to be in the top four spots in our district to qualify for the playoffs.”

Ed Weiner will assist him at the games. The boys will open their season on Friday, Sept. 2, in **Weskan**.

The Bulldogs will be playing six-man football for the seventh year. They were among the first teams to transition to six man in the 2016 season. The Kansas State High School Activities Association has sanctioned six-man ball this year and there will be a traditional post-season playoff system.

“I think it brings a legitimacy to six-man by having it sanctioned by (the state),” **Smith** said. “We were excited to be one of the first to bring six-man football (back to) Kansas and even more excited that (state association) has taken it over.”

This year’s volleyball squad also is small, with only eight players, including returning seniors **Breanna Rath** and **McHaley Carter**.

“I am very excited for this season,” said **Rath**. “We are low on numbers, but that gives us the opportunity to grow closer as a team.”

“I’m excited to see the improvements in each other as the season progresses,” added **Carter**. “I am really looking forward to this season.”

Leading the team again this year

are coaches **Ashley Arnberger** and **Laura Felthoelter**, in their fifth year coaching together.

“The high school volleyball team had a very successful summer season,” said **Arnberger**. “I am excited to get back in the gym with this group of girls. We will continue to stress fundamentals, work ethic and competition. I believe we are in for an exciting season.”

The Lady Bulldogs kick off their season Saturday at the **Healy Invitational** Tournament.

The cross country team has six runners in their third season, including **Junior Emma Weiner**, who placed third in the state as a freshman and won the state championship last year running on a broken leg. Other returning runners are **Ava Brantley**, **Owen Patmon** and **Dominic Stout**, joined by freshmen **Ezekiel Weiner** and **Tanner Black**. They are coached by **Mindy Fleckenstein**.

“We are always trying to improve our times and become the best runners we can possibly be,” said **Emma Weiner**. “It’s good to see a couple more people join the team. It’s exciting for the boys to be able to compete as a team.”

Their first meet will be on Thursday, Sept. 1, in **Goodland**.



JUNIOR JORDYN FLECKENSTEIN practiced for volleyball season at the Golden Plains High School gym. The Lady Bulldogs will hit the court on Saturday at the Healy Tournament.

— Photo by Judy Rogers/Golden Plains High School

Lady Red Devils ready to go

By **BRAD WEESE**
bweese@nwkansan.com

It’s the first competition of the fall season for the **Decatur Community High Lady Red Devils** volleyball team, who will play a triangular starting at 4 p.m. Friday, at home against **Hoxie** and **Wheatland/Grinnell**.

The meet marks the season opener, plus all these teams seem to play hard against each other, year in and year out.

Also in action against other schools for the first time will be the **Red Devils’** football team, which will join in scrimmage competition at **WaKeeney**

at 7 p.m. Friday. The Red Devils will face a couple of tough teams with the **Hill City Ringnecks** and the **WaKeeney-Trego Community Golden Eagles**. Both teams were in the 2021 state playoffs last year for **Eight Man Division I**. The teams will be joined by the **Stockton Tigers**.

Both **Hill City** and **Stockton** also will be regular-season opponents for the **Red Devils** this year. The season opener will be at 7 p.m. Friday, Sept. 2, in **Red Devil Country** against the **Dighton Hornets**, who were a **Division II Eight Man** state qualifier last season.

Sports Schedule

Thursday: Oberlin sports drink scrimmages: Junior High volleyball, 4:15 p.m.; Junior High football, 4:45 p.m.; cross country, 5 p.m.; High School volleyball, 5:15 p.m.; High School football, 5:30 p.m.

Friday: Oberlin High volleyball vs. **Wheatland**, 3 p.m. Oberlin High football jamboree at **WaKeeney**, 7 p.m. **Saturday:** Golden Plains High volleyball at **Healy Invitational**, 9 a.m.

Tuesday: Golden Plains High volleyball with **Tri-Plains Brewster**, **Logan** and **Ness City**, at **Logan**, 3 p.m. Oberlin High volleyball vs. **Dighton**, **Atwood** and **Quinter**, 3:30 p.m.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of **City of Oberlin** will meet on September 15, 2022 at 5:30 PM at Gateway Civic Center, Rooms 1 & 2 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Offices and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	535,281	11.864	716,898	17.063	1,354,698	453,536	57.076
Debt Service							
Library	76,559	9.267	82,472	9.131	86,463	69,965	8.805
Law Enforcement	441,454	53.703	443,644	58.567	202,222		
Airport Operating	71,691		83,796		100,645	14,991	1.887
Consolidated Streets	392,023	18.737	427,696	9.936	534,367	216,569	27.254
Special Highway							
Cemetery & Parks	155,928		195,191		48,014		
Tourism & Convention	25,529		23,200		38,200		
Gateway Civic Center	204,282		120,151		140,375		
Gateway Events	10,643						
Pool Operating	419,421		435,836		413,305		
Special Parks & Recreation					5,138		
Electric Utility	2,371,497		2,282,780		2,368,232		
Water Utility	757,331		715,653		852,755		
Sewer Utility	298,360		313,725		351,487		
Refuse Collection	174,657		220,000		220,000		
Non-Budgeted Funds-A	63,187						
Non-Budgeted Funds-B	90,831						
Non-Budgeted Funds-C	246,413						
Non-Budgeted Funds-D	500,636						
Totals	6,835,723	93.571	6,061,042	94.697	6,715,901	755,061	95.022
							Revenue Neutral Rate** 86.222
Less: Transfers	1,637,200		1,275,993		1,178,236		
Net Expenditure	5,198,523		4,785,049		5,537,665		
Total Tax Levied	667,012		685,121		XXXXXXXXXXXXXX		
Assessed Valuation	7,128,355		7,234,894		7,946,196		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	6,463,958		6,341,932		6,216,862		
Revenue Bonds	0		0		0		
Other	580,227		497,573		647,557		
Lease Purchase Principal	1,420,875		1,555,375		1,335,133		
Total	8,465,060		8,394,880		8,199,552		

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

Stephen L. Zedrow
City Official Title: Treasurer

Proof of Publication

STATE OF KANSAS
DECATUR
COUNTY

Oberlin City Budget

SS.

of lawful age, being duly sworn upon oath, states that she

Cynthia Hays

is the publisher

of THE OBERLIN HERALD

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least one year prior to the first publication of the attached notice;

THAT said paper was entered as second class mail matter at the post office of its publication;

THAT said paper has a general paid circulation on a weekly basis in DECATUR County, Kansas, and is

NOT a trade, religious or fraternal publication and has been

PRINTED and published in DECATUR County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper.

1st
Publication was made on the 24th day of August, 2022.

2nd
Publication was made on the day of, 20.....

3rd
Publication was made on the day of, 20.....

4th
Publication was made on the day of, 20.....

5th
Publication was made on the day of, 20.....

Publication Fee \$.....

Affidavit, Notary's Fees \$.....

Additional Copies @ \$.....

Total Publication Fee \$ 225.17

(Sign) *Cynthia Hays*

Witness my hand this 29th day of August, 2022

SUBSCRIBED and sworn to before me this 29th

DAY OF August, 2022
(Notary Public)

My commission expires 5/7/2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Oberlin

will meet on September 15, 2022 at 5:00 PM at Gateway Civic Center, Rooms 1 & 2 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Offices and will be available at this hearing.

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the tentative rates of the 2023 budget. Estimated Tax Rate is subject to change depending on the final adopted budget.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023	
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax
General	535,281	11.864	716,808	17.063	1,324,083	453,526
Debt Service						57,895
Library	76,509	8.267	82,422	8.131	85,403	49,561
Law Enforcement	441,456	53.793	433,644	52.567	302,272	1,887
Police Operations	71,491		83,795		100,643	14,891
Consolidated Items	392,023	18.737	427,696	9.926	354,327	216,569
Special Highway						
Country & Parks	155,608		185,191		49,014	
Turfing & Cemetery	25,529		23,200		38,380	
Gateway Civic Center	224,283		120,151		148,373	
Gateway Sports	10,643					
Paid Operating	419,431		435,836		413,302	
Special Parks & Recreation					5,185	
Public Utility	2,371,497		2,382,780		2,368,523	
Water Utility	557,431		719,453		884,753	
Street Utility	228,580		213,752		231,487	
Refuse Collection	174,627		220,000		220,000	
Non-Refunded Funds-A	63,187					
Non-Refunded Funds-B	70,831					
Non-Refunded Funds-C	246,413					
Non-Refunded Funds-D	200,436					
Totals	6,835,723	61.571	6,661,648	64.697	6,915,961	725,661
					Revenue Electrical Rate**	66,232
Less: Vouchers	1,637,200		1,275,959		1,178,235	
Net Expenditures	6,198,523		5,385,689		5,737,726	
Total Tax Levied	667,812		685,121		688,235	
Assessed Valuation	7,128,355		7,234,824		7,046,185	
Outstanding Indebtedness, January 1,	2020		2021		2022	
G.O. Bonds	6,463,926		6,341,522		6,316,802	
Revenue Bonds	0		0		0	
Other	598,227		497,579		447,597	
Less: Purchase Principal	1,620,875		1,255,979		1,335,138	
Total	6,463,926		6,341,522		6,316,802	

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2008

Stephen L. Zedner
City Official Title: Treasurer

Page No. 25

NOTARY PUBLIC - State of Kansas
LYNNE CERVANTEZ
My Appt. Exp. 5/2025

Rosario

Resolution No. 727

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 was calculated as 86.222 mills by the Decatur County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Sep 15, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oberlin, 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:

The City of Oberlin shall levy a property tax rate exceeding the Revenue Neutral Rate of 86.222 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 15th day of September, 2022 and **SIGNED** by the Mayor.

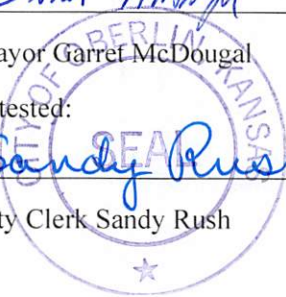


Mayor Garret McDougal

Attested:



City Clerk Sandy Rush



Roll Call Vote

A Roll Call Vote of the City of Oberlin To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 15, 2022
Resolution No. 727

Governing Body Member	Yes	No	No Vote
Councilmember Cynthia Hadley (Absent)			No Vote
Councilmember Mike Dempewolf	Yes		
Councilmember Deb Lohofener	Yes		
Councilmember Carolyn Hackney	Yes		
Councilmember Chris Kaiser	Yes		
TOTAL	4	0	

Certified:



Sandy Rush

City Clerk Sandy Rush

