

2016

**CERTIFICATE**

To the Clerk of Jefferson County, State of Kansas

We, the undersigned, officers of

City of Oskaloosa

- 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 expenditure for the various funds for the year 2016; and  
 (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 12016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	427,748	193,444	30.324
Debt Service	10-113	9	99,038	85,486	13.401
Library	12-1220	9	36,400	33,367	5.231
Special Highway		10	88,473		
Water Utility		10	376,645		
Sewer Utility		11	603,273		
Special Recreation		11	22,052		
Equipment Reserve		12	140,758		
Capital Improvements		12	717,409		
Non-Budgeted Funds		13			
<b>Totals</b>		XXXXXX	2,511,796	312,297	48.956
Notice of the vote to adopt required to be published and attached to the budget				No	County Clerk's Use Only
Budget Summary		14			6,379,153
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Email: \_\_\_\_\_  
 \_\_\_\_\_

*John Moorman*  
*Legis. Council*  
 \_\_\_\_\_  
 \_\_\_\_\_

Date Attested: 9/11 2015

*Linda M. Batten*  
 County Clerk

Governing Body

City of Oskaloosa

2016

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2015 budget	+ \$ <u>310,786</u>
2. Debt service levy in 2015 budget	- \$ <u>87,745</u>
3. Tax levy excluding debt service	\$ <u>223,041</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015 :	+ <u>5,751</u>	
5. Increase in personal property for 2015 :		
5a. Personal property 2015	+ <u>338,738</u>	
5b. Personal property 2014	- <u>385,297</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2015 :	+ <u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>5,751</u>	
9. Total estimated valuation July 1, 2015	<u>6,378,948</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>6,373,197</u>	
11. Factor for increase (8 divided by 10)	<u>0.00090</u>	
12. Amount of increase (11 times 3)	+ \$ <u>201</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>223,242</u>	
14. Debt service levy in this 2016 budget	<u>85,486</u>	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>308,728</u>	
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>3,569</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>312,297</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



City of Oskaloosa

2016

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2014</b>	<b>Current Amount for 2015</b>	<b>Proposed Amount for 2016</b>	<b>Transfers Authorized by Statute</b>
Sewer Utility\	Sewer Improvement	20,000	20,000	20,000	12-1117
Sewer Utility\	Equipment Reserve	15,000	15,000	15,000	12-1117
General	Equipment Reserve	10,000	10,000	10,000	12-1117
Water	Equipment Reserve	10,000	10,000	10,000	12-1117
	<b>Totals</b>	55,000	55,000	55,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	55,000	55,000	55,000	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2004	3/22/2004	4/1/2021	1.5-4.375	1,165,000	550,000	4/1 & 10/1	4/1	22,075	75,000	19,038	75,000
Series 2011	8/17/2011	8/17/2051	4.25	3,156,000	3,058,203	2/17 & 8/17	8/17	129,974	35,536	128,815	36,695
<b>Total G.O. Bonds</b>					<b>3,608,203</b>			<b>152,049</b>	<b>110,536</b>	<b>147,853</b>	<b>111,695</b>
<b>Revenue Bonds:</b>											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>3,608,203</b>			<b>152,049</b>	<b>110,536</b>	<b>147,853</b>	<b>111,695</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely 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: 2016**

Library found in: City of Oskaloosa  
Jefferson County

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	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$32,784	\$33,367
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$3,518	\$3,742
Recreational Vehicle Tax	\$30	\$28
16/20M Vehicle Tax	\$68	\$34
LAVTR	\$0	\$0
	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$36,400</b>	<b>\$37,171</b>
Difference in Total Taxes:	\$771	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,327,810	\$6,378,948
Did Assessed Valuation Decrease?	No	
Levy Rate	5.1809393	5.231
Difference in Levy Rate:	0.050	
Qualify for grant:	Qualify	

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

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



City of Oskaloosa

2016

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	100,871	69,747	103,000
Contractual	74,105	90,000	75,000
Commodities	19,439	18,000	20,000
Capital Outlay	2,577	7,000	6,848
<b>Total</b>	<b>196,992</b>	<b>184,747</b>	<b>204,848</b>
<b>Law Enforcement</b>			
Salaries	47,583	72,000	74,160
Contractual	15,692	5,000	5,000
Commodities	2,526	10,500	8,340
Capital Outlay			
<b>Total</b>	<b>65,801</b>	<b>87,500</b>	<b>87,500</b>
<b>Parks Department</b>			
Salaries	40,057	45,900	47,277
Contractual	4,093	12,000	12,000
Commodities	8,473	8,000	8,000
Capital Outlay		6,000	4,623
<b>Total</b>	<b>52,623</b>	<b>71,900</b>	<b>71,900</b>
<b>Streets</b>			
Salaries	14,621	25,500	26,265
Contractual			
Commodities	21,820	20,000	20,000
Capital Outlay	6,300	8,000	7,235
<b>Total</b>	<b>42,741</b>	<b>53,500</b>	<b>53,500</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>358,157</b>	<b>397,647</b>	<b>417,748</b>

City of Oskaloosa

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

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	11,215	11,308	6,380
Receipts:			
Ad Valorem Tax	83,712	87,745	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,974		
Motor Vehicle Tax	126	9,540	10,015
Recreational Vehicle Tax	10,994	82	74
16/20M Vehicle Tax	181	186	92
Commercial Vehicle Tax	1,087		1,032
Watercraft Tax			30
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>100,074</b>	<b>97,553</b>	<b>11,243</b>
<b>Resources Available:</b>	<b>111,289</b>	<b>108,861</b>	<b>17,623</b>
Expenditures:			
Principal	75,000	75,000	75,000
Interest	24,981	22,481	19,038
Cash Reserve		5,000	5,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>99,981</b>	<b>102,481</b>	<b>99,038</b>
Unencumbered Cash Balance Dec 31	11,308	6,380	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	104,981	102,481	99,038
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,038
		Tax Required	81,415
		Delinquent Comp Rate: 5.0%	4,071
		Amount of 2015 Ad Valorem Tax	<b>85,486</b>

Adopted Budget <b>Library</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	421	421
Receipts:			
Ad Valorem Tax	30,873	32,784	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,356		
Motor Vehicle Tax	42	3,518	3,742
Recreational Vehicle Tax	3,633	30	28
16/20M Vehicle Tax	65	68	34
Commercial Vehicle Tax	352		386
Watercraft Tax			11
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>36,321</b>	<b>36,400</b>	<b>4,201</b>
<b>Resources Available:</b>	<b>36,321</b>	<b>36,821</b>	<b>4,622</b>
Expenditures:			
Appropriation	35,900	36,400	36,400
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>35,900</b>	<b>36,400</b>	<b>36,400</b>
Unencumbered Cash Balance Dec 31	421	421	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	35,900	36,400	36,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,400
		Tax Required	31,778
		Delinquent Comp Rate: 5.0%	1,589
		Amount of 2015 Ad Valorem Tax	<b>33,367</b>

Qualifies for :

City of Oskaloosa

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

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	66,791	61,593	60,013
Receipts:			
State of Kansas Gas Tax	28,211	28,420	28,460
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>28,211</b>	<b>28,420</b>	<b>28,460</b>
<b>Resources Available:</b>	<b>95,002</b>	<b>90,013</b>	<b>88,473</b>
Expenditures:			
Street Repair and Maint	33,409	30,000	88,473
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>33,409</b>	<b>30,000</b>	<b>88,473</b>
Unencumbered Cash Balance Dec 31	61,593	60,013	0
2014/2015/2016 Budget Authority Amount	99,158	95,119	88,473

Adopted Budget Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	226,926	146,645	76,645
Receipts:			
Charges to Customers	282,644	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>282,644</b>	<b>300,000</b>	<b>300,000</b>
<b>Resources Available:</b>	<b>509,570</b>	<b>446,645</b>	<b>376,645</b>
Expenditures:			
Personnel	27,702	45,000	46,350
Contractual	211,044	210,000	210,000
Commodities	20,563	60,000	60,000
Capital Outlay	90,514	40,000	45,295
Deposit Refunds	3,102	5,000	5,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>362,925</b>	<b>370,000</b>	<b>376,645</b>
Unencumbered Cash Balance Dec 31	146,645	76,645	0
2014/2015/2016 Budget Authority Amount	467,039	389,887	376,645

City of Oskaloosa

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

Adopted Budget Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	613,769	513,783	353,273
Receipts:			
Charges to Customers	233,373	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Receipts</b>	<b>233,373</b>	<b>250,000</b>	<b>250,000</b>
<b>Resources Available:</b>	<b>847,142</b>	<b>763,783</b>	<b>603,273</b>
Expenditures:			
Personnel	22,966	25,000	25,750
Contractual	14,775	30,000	30,000
Commodities	7,255	30,000	30,000
Debt Service	165,510	165,510	165,510
Transfer to Equipment Reserve	15,000	15,000	15,000
Transfer to Sewer Improvement	20,000	20,000	20,000
Capital Outlay	87,853	125,000	317,013
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>333,359</b>	<b>410,510</b>	<b>603,273</b>
Unencumbered Cash Balance Dec 31	513,783	353,273	0
2014/2015/2016 Budget Authority Amount	892,625	736,123	603,273

Adopted Budget Special Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	31,101	34,712	12,652
Receipts:			
Charges to Customers			
Taxes	10,410	7,500	9,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Receipts</b>	<b>10,410</b>	<b>7,500</b>	<b>9,400</b>
<b>Resources Available:</b>	<b>41,511</b>	<b>42,212</b>	<b>22,052</b>
Expenditures:			
Commodities	6,799	29,560	22,052
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>6,799</b>	<b>29,560</b>	<b>22,052</b>
Unencumbered Cash Balance Dec 31	34,712	12,652	0
2014/2015/2016 Budget Authority Amount	14,041	29,560	22,052

City of Oskaloosa

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

Adopted Budget Equipment Reserve	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	60,758	95,758	105,758
Receipts:			
Transfer from General	10,000	10,000	10,000
Transfer from Sewer	15,000	15,000	15,000
Transfer from Water	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>95,758</b>	<b>130,758</b>	<b>140,758</b>
Expenditures:			
Capital Outlay		25,000	140,758
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>25,000</b>	<b>140,758</b>
Unencumbered Cash Balance Dec 31	95,758	105,758	0
2014/2015/2016 Budget Authority Amount	51,921	78,837	140,758

Adopted Budget Capital Improvements	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	496,836	607,409	557,409
Receipts:			
Taxes	162,248	150,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>162,248</b>	<b>150,000</b>	<b>160,000</b>
<b>Resources Available:</b>	<b>659,084</b>	<b>757,409</b>	<b>717,409</b>
Expenditures:			
Capital Outlay	51,675	200,000	717,409
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>51,675</b>	<b>200,000</b>	<b>717,409</b>
Unencumbered Cash Balance Dec 31	607,409	557,409	0
2014/2015/2016 Budget Authority Amount	612,756	655,475	717,409



**NOTICE OF BUDGET HEARING**

The governing body of

**City of Oskaloosa**

will meet on September 10, 2015 at 6:30 pm at City Hall, 212 W. Washington Street 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 Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

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

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	368,157	29.126	407,647	30.067	427,748	193,444	30.325
Debt Service	99,981	13.608	102,481	13.867	99,038	85,486	13.401
Library	35,900	5.019	36,400	5.181	36,400	33,367	5.231
Special Highway	33,409		30,000		88,473		
Water Utility	362,925		370,000		376,645		
Sewer Utility	333,359		410,510		603,273		
Special Recreation	6,799		29,560		22,052		
Equipment Reserve			25,000		140,758		
Capital Improvements	51,675		200,000		717,409		
Non-Budgeted Funds	88,178						
<b>Totals</b>	<b>1,380,383</b>	<b>47.753</b>	<b>1,611,598</b>	<b>49.114</b>	<b>2,511,796</b>	<b>312,297</b>	<b>48.957</b>
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	1,325,383		1,556,598		2,456,796		
Total Tax Levied	307,321		310,786		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,435,622		6,327,810		6,378,948		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	3,824,988	3,717,290	3,608,203
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>3,824,988</b>	<b>3,717,290</b>	<b>3,608,203</b>

\*Tax rates are expressed in mills

**City of Oskaloosa**

City Official Title: City Clerk

sworn, deposes and says: That they are the business managers of *The Oskaloosa Independent* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Jefferson County, Kansas, with a general paid circulation on a weekly, monthly, or yearly basis in Jefferson County, Kansas; and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Oskaloosa, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for

consecutive weeks, the first publication thereof being made as aforesaid on the 20th day of August, 2015, with subsequent publications being made on the following dates:

- \_\_\_\_\_ 20
- \_\_\_\_\_ 20
- \_\_\_\_\_ 20
- \_\_\_\_\_ 20

*Complied*  
 Subscribed and sworn to before me this 25th day of August, 2015  
*Margaret A. Collier*  
 Notary Public

My commission expires 9-3-18  
 Printer's fee \$ 132.00  
 Proof \$ 4.00  
 Total Charge \$ 136.00

NOTARY PUBLIC - State of Kansas  
 MARGARET A. COLLIER  
 My Exp. Exp. 9-3-18

**City of Oskaloosa**  
 will meet on September, 16, 2015 at 6:30 pm at City Hall, 212 W. Washington Street 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 Hall and will be available at this hearing.  
**BUDGET SUMMARY**  
 Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	368,157	29.126	407,647	30.067	427,748	193,444	30.325
Debt Service	99,981	13.608	102,481	13.867	99,038	85,486	13.401
Library	35,900	5.019	36,400	5.181	36,400	33,367	5.231
Special Highway	33,409		30,000		88,473		
Water Utility	362,925		370,000		376,645		
Sewer Utility	333,359		410,510		603,273		
Special Recreation	6,799		29,540		22,052		
Equipment Reserve			25,000		140,758		
Capital Improvements	51,675		200,000		717,409		
Non-Budgeted Funds	88,178						
<b>Totals</b>	<b>1,380,383</b>	<b>47.753</b>	<b>1,611,598</b>	<b>49.114</b>	<b>2,511,796</b>	<b>312,297</b>	<b>48.957</b>
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	1,325,383		1,556,598		2,456,796		
Total Tax Levied	307,321		310,786		6,378,948		
Assessed Valuation	6,435,622		6,327,810		6,378,948		

Outstanding Indebtedness, January 1,	2013	2014	2015
G.O. Bonds	3,824,988	3,717,290	3,608,203
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>3,824,988</b>	<b>3,717,290</b>	<b>3,608,203</b>

\*Tax rates are expressed in mills

City of Oskaloosa  
 City Official Title: City Clerk

**LAKESIDE VILLAGE IMPROVEMENT DISTRICT  
FINANCIAL STATEMENT BEGINNING  
JANUARY 1, 2015 AND ENDING JUNE 30, 2015**

FUND	BEG. BAL.	EXPENSES	INCOME	END. BAL.
Animal Control	\$6,947.80	\$1,589.90	\$1,760.75	\$7,118.65
General	\$2,530.45	\$4,091.95	\$9,905.00	\$8,343.50
Special Works	\$134,574.89	\$148,252.97	\$123,432.96	\$109,754.88
Water	\$29,125.31	\$24,271.51	\$23,639.40	\$28,493.20
Equip. Replace.	\$0.00	\$6,250.00	\$29,079.00	\$22,829.00
Napoleon Boone	\$535.52	\$699.16	\$630.00	\$466.36
Delinquent Water	\$366.47	\$3,490.00	\$5,492.98	\$2,369.45
Lagoon	\$38,711.82	\$53,403.44	\$31,241.42	\$16,549.80
<b>Total</b>	<b>\$212,792.26</b>	<b>\$242,048.93</b>	<b>\$225,181.51</b>	<b>\$195,924.84</b>

# PIERSON REMODELING

Decks, Windows, Siding  
Trim/General Carpentry

**FREE ESTIMATES**

**Tracy Pierson**  
**(785) 863-3541**  
**(913) 886-3837**

### PUBLIC NOTICE

(Published in The Oskaloosa Independent August 20, 2015)1t

### NOTICE OF BUDGET HEARING

The governing body of

City of Oskaloosa

will meet on September 10, 2015 at 6:30 pm at City Hall, 212 W. Washington Street 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 Hall and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.

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

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	368,157	29.126	407,647	30.067	427,748	193,444	30.325
Debt Service	99,981	13.608	102,481	13.867	99,038	85,486	13.401
Library	35,900	5.019	36,400	5.181	36,400	33,367	5.231
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Less: Transfers	55,000		55,000		55,000		
Net Expenditure	1,325,383		1,556,598		2,456,796		
Total Tax Levied	307,321		310,786		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,435,622		6,327,810		6,378,948		

### Outstanding Indebtedness,

January 1,	2013	2014	2015
G.O. Bonds	3,824,988	3,717,290	3,608,203
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