

2017

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 2017; and
 (3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	462,555	194,219	30,225
Debt Service	10-113	9	95,860	71,120	11,068
Library	12-1220	9	38,338	33,127	5,155
Special Highway		10	99,338		
Water Utility		10	332,712		
Sewer Utility		11	483,117		
Special Recreation		11	25,852		
Equipment Reserve		12	157,898		
Capital Improvements		12	782,359		
Non-Budgeted Funds		13			
Totals		XXXXXX	2,478,029	298,466	46,448
Resolution required? Notice of the vote to adopt required to be published?				No	County Clerk's Use Only
Budget Summary		14			16,425,877
Neighborhood Revitalization					Nov 1, 2016 Total Assessed Valuation

Assisted by: _____

 Address: _____

 Email: _____

John Norman _____
Amy Kelly _____
Laurel _____

Date Attested: 9/12 2016

Amanda M. Butler
 County Clerk

Governing Body

City of Oskaloosa

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ 312,297
2. Debt service levy in 2016 budget	- \$ 85,486
3. Tax levy excluding debt service	<u>\$ 226,811</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ <u>7,108</u>	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ <u>258,962</u>	
5b. Personal property 2015	- <u>338,943</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
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 2016 :	+ <u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>7,108</u>
9. Total estimated valuation July 1, 2016	<u>6,424,260</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>6,417,152</u>
11. Factor for increase (8 divided by 10)		<u>0.00111</u>
12. Amount of increase (11 times 3)	+ \$ <u>251</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>227,062</u>	
14. Debt service levy in this 2017 budget		<u>71,120</u>
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>298,182</u>
16. Consumer Price Index for all urban consumers for calendar year 2015		<u>0.125%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>284</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>298,466</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Oskaloosa

2017

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

Budgeted Funds for 2016	Ad Valorem Levy Tax Year 2015	Allocation for Proposed Year 2017				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	193,444	23,048	184	207	2,452	97
Debt Service	85,486	10,185	81	92	1,084	43
Library	33,367	3,976	32	36	423	17
TOTAL	312,297	37,209	297	335	3,959	157

County Treas Motor Vehicle Estimate	<u>37,209</u>
County Treas Recreational Vehicle Estimate	<u>297</u>
County Treas 16/20M Vehicle Estimate	<u>335</u>
County Treas Commercial Vehicle Tax Estimate	<u>3,959</u>
County Treas Watercraft Tax Estimate	<u>157</u>
Motor Vehicle Factor	<u>0.11915</u>
Recreational Vehicle Factor	<u>0.00095</u>
16/20 Vehicle Factor	<u>0.00107</u>
Commercial Vehicle Factor	<u>0.01268</u>
Watercraft Factor	<u>0.00050</u>

City of Oskaloosa

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
Sewer	Sewer Improvement	20,000	20,000	20,000	12-1117
Sewer	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
Sewer	General			20,000	12-825d
	Totals	55,000	55,000	75,000	
	Adjustments*				
	Adjusted Totals	55,000	55,000	75,000	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 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, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2004	3/22/2004	4/1/2021	1.5-4.375	1,165,000	475,000	4/1 & 10/1	4/1	19,038	75,000	15,859	75,000
Series 2011	8/17/2011	8/17/2051	4.25	3,156,000	3,022,667	2/17 & 8/17	8/17	128,815	36,695	126,904	38,606
Total G.O. Bonds					3,497,667			147,853	111,695	142,763	113,606
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,497,667			147,853	111,695	142,763	113,606

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

Budgeted Year: 2017

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>2016</u>	<u>2017</u>
Ad Valorem Tax	\$33,367	\$33,127
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$3,742	\$3,976
Recreational Vehicle Tax	\$28	\$32
16/20M Vehicle Tax	\$34	\$36
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$37,171	\$37,171
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,379,153	\$6,424,260
Did Assessed Valuation Decrease?	No	
Levy Rate	5.231	5.157
Difference in Levy Rate:	(0.074)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

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

City of Oskaloosa

2017

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General Administration			
Salaries	100,867	103,000	105,000
Contractual	69,503	70,000	75,000
Commodities	16,783	15,000	20,000
Capital Outlay	5,983	6,848	7,110
Total	193,136	194,848	207,110

Law Enforcement			
Salaries	48,477	74,160	75,645
Contractual	18,493	5,000	20,000
Commodities	6,742	8,310	5,000
Capital Outlay	1,101		6,000
Total	74,816	87,500	106,645

Parks Department			
Salaries	43,525	47,277	48,000
Contractual	7,443	12,000	10,000
Commodities	4,719	8,000	8,000
Capital Outlay		4,623	6,000
Total	55,687	71,900	72,000

Streets			
Salaries	21,989	26,265	26,800
Contractual	17,843		5,000
Commodities	5,419	20,000	20,000
Capital Outlay	18,430	7,235	15,000
Total	63,681	53,500	66,800

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

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page Total	387,320	407,748	452,555
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City of Oskaloosa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	61,593	52,658	71,148
Receipts:			
State of Kansas Gas Tax	28,503	28,490	28,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	28,503	28,490	28,190
Resources Available:	90,096	81,148	99,338
Expenditures:			
Street Repair and Maint	37,438	10,000	99,338
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	37,438	10,000	99,338
Unencumbered Cash Balance Dec 31	52,658	71,148	0
2015/2016/2017 Budget Authority Amount	95,119	88,473	99,338

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	146,645	54,357	22,712
Receipts:			
Charges to Customers	290,307	300,000	310,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	290,307	300,000	310,000
Resources Available:	436,952	354,357	332,712
Expenditures:			
Personnel	35,857	46,350	48,000
Contractual	214,209	210,000	200,000
Commodities	41,376	60,000	60,000
Capital Outlay	75,102	295	9,712
Deposit Refunds	6,051	5,000	5,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	382,595	331,645	332,712
Unencumbered Cash Balance Dec 31	54,357	22,712	0
2015/2016/2017 Budget Authority Amount	389,887	376,645	332,712

City of Oskaloosa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	513,783	336,390	233,117
Receipts:			
Charges to Customers	232,267	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Receipts	232,267	250,000	250,000
Resources Available:	746,050	586,390	483,117
Expenditures:			
Personnel	22,125	25,750	27,500
Contractual	20,269	30,000	30,000
Commodities	7,048	30,000	30,000
Capital Outlay	159,709	67,013	175,107
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
Transfer to General			20,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	409,660	353,273	483,117
Unencumbered Cash Balance Dec 31	336,390	233,117	0
2015/2016/2017 Budget Authority Amount	736,123	603,273	483,117

Adopted Budget Special Recreation	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	34,712	26,504	13,852
Receipts:			
Charges to Customers			
Taxes	12,767	9,400	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Receipts	12,767	9,400	12,000
Resources Available:	47,479	35,904	25,852
Expenditures:			
Commodities	20,975	22,052	25,852
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	20,975	22,052	25,852
Unencumbered Cash Balance Dec 31	26,504	13,852	0
2015/2016/2017 Budget Authority Amount	29,560	22,052	25,852

City of Oskaloosa

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	95,758	108,656	122,898
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 E			
Total Receipts	35,000	35,000	35,000
Resources Available:	130,758	143,656	157,898
Expenditures:			
Capital Outlay	22,102	20,758	157,898
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,102	20,758	157,898
Unencumbered Cash Balance Dec 31	108,656	122,898	0
2015/2016/2017 Budget Authority Amount	78,837	140,758	157,898

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	607,409	569,768	612,359
Receipts:			
Taxes	159,567	160,000	170,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	159,567	160,000	170,000
Resources Available:	766,976	729,768	782,359
Expenditures:			
Capital Outlay	197,208	117,409	782,359
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	197,208	117,409	782,359
Unencumbered Cash Balance Dec 31	569,768	612,359	0
2015/2016/2017 Budget Authority Amount	655,475	717,409	782,359

NOTICE OF BUDGET HEARING

The governing body of
City of Oskaloosa

will meet on September 8, 2016 at 6:00 PM at City Hall, 212 W Washington Street, Oskaloosa, KS 66066 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 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget.

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

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	397,320	30.067	407,748	30.324	462,555	194,219	30.232
Debt Service	97,075	13.867	94,038	13.401	95,860	71,120	11.071
Library	36,400	5.181	36,400	5.231	38,338	33,127	5.157
Special Highway	37,438		10,000		99,338		
Water Utility	382,595		331,645		332,712		
Sewer Utility	409,660		353,273		483,117		
Special Recreation	20,975		22,052		25,852		
Equipment Reserve	22,102		20,758		157,898		
Capital Improvements	197,208		117,409		782,359		
Non-Budgeted Funds	80,060						
Totals	1,680,833	49.115	1,393,323	48.956	2,478,029	298,466	46.460
Less: Transfers	55,000		55,000		75,000		
Net Expenditure	1,625,833		1,338,323		2,403,029		
Total Tax Levied	310,786		312,297		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,327,810		6,379,153		6,424,260		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	3,717,290	3,608,203	3,497,667
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,717,290	3,608,203	3,497,667

*Tax rates are expressed in mills

City of Oskaloosa

City Official Title: City Clerk

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 25, 2016)1t
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FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	397,320	30.067	407,748	30.324	462,555	194,219	30.232
Debt Service	97,075	13.867	94,038	13.401	95,860	71,120	11.071
Library	36,400	5.181	36,400	5.231	38,338	33,127	5.157
Special Highway	37,438		10,000		99,338		
Water Utility	382,595		331,645		332,712		
Sewer Utility	409,660		353,273		483,117		
Special Recreation	20,975		22,052		25,852		
Equipment Reserve	22,102		20,758		157,898		
Capital Improvements	197,208		117,409		782,359		
Non-Budgeted Funds	80,060						
Totals	1,680,833	49.115	1,393,323	48.956	2,478,029	298,466	46.460
Less: Transfers	55,000		55,000		75,000		
Net Expenditure	1,625,833		1,338,323		2,403,029		
Total Tax Levied	310,786		312,297		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,327,810		6,379,153		6,424,260		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	3,717,290	3,608,203	3,497,667
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,717,290	3,608,203	3,497,667

*Tax rates are expressed in mills

City of Oskaloosa

City Official Title: City Clerk

was on his way to St. Francis Health Center in Topeka.

Drake's charges are dismissed

Acting on a motion offered by Jefferson County Attorney Jason Belveal, Magistrate Judge Dennis L. Reiling on Aug. 10 dismissed the two charges against Steven Austin Drake of Lawrence contained in the state's 2015 case against him, contributing to a child's misconduct or deprivation and interference with parental custody.

Jefferson County District Court records indicate that the charges were dropped pursuant to the plea agreement Belveal reached with Drake's father, Steven C. Drake Jr., in the state's 2015 case against him.

Steven A. Drake, who is 19, was accused of helping his father attain custody of 12-year-old Andrew Drake last October. Steven A. Drake's brother and Steven C. Drake's son, Andrew was living with his custodial mother, Cherylene Morris, at the time and remained missing for more than two weeks before his father was apprehended near Big Springs by law enforcement personnel who had been looking for him.

In early June, Steven C. Drake received a 32-month prison sentence for aggravated interference with parental custody in connection with his son's disappearance.

ness, and meeting other financial obligations. Estimated expenditure for this year total \$18,988,837.

The county plans to set aside \$5,536,286 for its General Fund, \$6,031,641 for Public Works, \$3,267,959 for the Law Enforcement Fund, \$1,102,101 for the Ambulance Fund, \$434,958 for the Appraiser's Fund, \$2,194,642 for the Health Department, \$160,084 for auto administration, and \$487,915 for debt service. Greater amounts of money were allocated for Public Works, the Ambulance Fund and the Appraiser's Fund when the 2016 budget was being put together a year ago at this time, lesser amounts for the General Fund, the Law Enforcement Fund, the Health Department, auto administration and debt service.

The required public hearing on the budget is scheduled to take place at 2 p.m. Monday during the weekly meeting of the commissioners.

Gov. Brownback issues statement on KanCare funding and rural hospitals

Gov. Sam Brownback last week issued the following statement addressing KanCare funding and challenges being faced by rural hospitals due to declining Medicare reimbursements.

"At the end of the 2016 legislative session, we worked with healthcare organizations to find a solution to offset proposed cuts to KanCare reimbursement by implementing an increase in the provider tax. Those negotiations were not successful, resulting in implementation of a 4 percent cut in reimbursement rates.

"We will continue those efforts in the next legislative session. I look forward to working with the legislature to restore the 4 percent cut in reimbursement rates and will call on them to pass an increase in the provider tax.

"Our rural hospitals face many challenges, caused primarily by declining Medicare reimbursement rates. Initiatives like our Rural Health Working Group are looking at the broader issues facing rural healthcare and identifying solutions that will be presented in early 2017."

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 25, 2016)1t

JIM'S TOW LOT SALE
1003 Walnut Street
Oskaloosa, Kansas 66066
Sale Date:
Friday, August 26, 2016
10:00 a.m.

- 1972 GMC
TCE3325505404
- 1998 Dodge PU
1B7HF16Z1WS563066
- 1994 Chev. PU
2GCEK19KXR1283146
- 1993 Chev.
1GCEK14K0PZ198117
- 1996 Nissan
JN1AS44D7TW056749