State of Kansas
City

2025

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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,194,726	485,814	41.837
Debt Service	10-113	8	8,358		
Library	12-1220	8	40,409	35,362	3.045
Special Highway		9	153,154		
Water Utility		9	416,411		
Sewer Utility		10	381,582		
Special Recreation		10	29,925		
Equipment Reserve		11	131,456		
Capital Improvements		11	1,342,244		
Non-Budgeted Funds		12			
Totals		xxxxxx	3,698,265	521,176	44.882
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					11,612,054
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	41.435
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ATC Accounting

Address:
PO Box 267
Phillipsburg, Kansas 67661
Email:
leland.orr@ATCaccounting.com

Date Attested: 9/19 2024

Julie A Dunkle
County Clerk

John Norman
Governing Body

City of Oskaloosa

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	451,056	36,123	616	173	4,482	240
Debt Service						
Library	33,773	2,705	46	13	336	18
TOTAL	484,829	38,828	662	186	4,818	258

County Treas Motor Vehicle Estimate 38,828

County Treas Recreational Vehicle Estimate 662

County Treas 16/20M Vehicle Estimate 186

County Treas Commercial Vehicle Tax Estimate 4,818

County Treas Watercraft Tax Estimate 258

Motor Vehicle Factor 0.08009

Recreational Vehicle Factor 0.00137

16/20 Vehicle Factor 0.00038

Commercial Vehicle Factor 0.00994

Watercraft Factor 0.00053

City of Oskaloosa 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Sewer	Sewer Improvements	20,000	20,000	20,000	12-1118
Sewer	Equipment Reserve		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	19,065	20,000	20,000	12-825d
	Totals	59,065	75,000	75,000	
	Adjustments*				
	Adjusted Totals	59,065	75,000	75,000	

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

City of Oskaloosa

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	11/15/2020	9/1/2045	2.00-3.00	2,745,000	2,495,000	3/1:9/1	9/1	74,850	80,000	72,450	85,000
Total G.O. Bonds					**2,495,000**			**74,850**	**80,000**	**72,450**	**85,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,495,000**			**74,850**	**80,000**	**72,450**	**85,000**

City of Oskaloosa

2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2025

Library found in: City of Oskaloosa
Jefferson County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$33,773	$35,362
Delinquent Tax	$952	$0
Motor Vehicle Tax	$3,329	$2,705
Recreational Vehicle Tax	$62	$46
16/20M Vehicle Tax	$10	$13
	$0	$0
TOTAL TAXES	$38,126	$38,126
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$10,886,229	$11,700,477
Did Assessed Valuation Decrease?	No	
Levy Rate	3.102	3.022
Difference in Levy Rate:	(0.080)	
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 seek assistance from the State

City of Oskaloosa 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	384,073	204,716	380,424
Receipts:			
Ad Valorem Tax	343,603	451,056	xxxxxxxxxxxxxxxx
Delinquent Tax	12,762		
Motor Vehicle Tax	35,585	36,259	36,123
Recreational Vehicle Tax	631	674	616
16/20M Vehicle Tax	9	105	173
Commercial Vehicle Tax	5,226	4,596	4,482
Watercraft Tax		245	240
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	98,212	85,000	100,000
Franchise Tax	100,399	95,000	105,000
Licenses	3,832	7,500	5,000
Fines & Fees	2,651	7,500	5,000
Charges for Services	24,521	30,000	30,000
Grant Income			
Transfer from Bond & Interest	19,065		
Transfer from Sewer		20,000	20,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	43,326	5,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous	20,411	2,500	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**710,233**	**745,435**	**346,634**
Resources Available:	**1,094,306**	**950,151**	**727,058**
Expenditures:			
Genral Government	562,070	329,893	715,926
Law Enforcement	115,853	95,800	171,800
Parks & Recreation	132,437	82,389	155,000
Streets	69,230	61,645	142,000
Transfer to Equipment Reserve	10,000		10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**889,590**	**569,727**	**1,194,726**
Unencumbered Cash Balance Dec 31	204,716	380,424	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	982,264	1,217,727	1,194,726
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,194,726
		Tax Required	467,668
	Delinquent Comp Rate:	3.9%	18,146
		Amount of 2024 Ad Valorem Tax	**485,814**

CPA Summary

City of Oskaloosa 2025

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	114,497	148,978	157,000
Contractual	105,614	105,000	110,000
Commodities	69,648	55,000	50,000
Capital Outlay	272,311	20,915	398,926
Total	562,070	329,893	715,926
Law Enforcement			
Salaries	84,332	82,800	92,800
Contractual	17,344	8,000	22,000
Commodities	4,551	5,000	7,000
Capital Outlay	9,626	0	50,000
Total	115,853	95,800	171,800
Parks & Recreation			
Salaries	62,703	62,389	75,000
Contractual	9,985	10,000	20,000
Commodities	9,947	10,000	10,000
Capital Outlay	49,802	0	50,000
Total	132,437	82,389	155,000
Streets			
Salaries	33,529	29,978	65,000
Contractual	27,821	22,667	60,000
Commodities	3,843	4,000	12,000
Capital Outlay	4,037	5,000	5,000
Total	69,230	61,645	142,000
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	879,590	569,727	1,184,726

City of Oskaloosa 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,727	8,358	8,358
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	2,942		
Motor Vehicle Tax	1,508		
Recreational Vehicle Tax	15		
16/20M Vehicle Tax	3		
Commercial Vehicle Tax	228		
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	4,696	0	0
Resources Available:	27,423	8,358	8,358
Expenditures:			
Principal			
Interest on Idle Funds			
Transfer to General	19,065	0	8,358
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	19,065	0	8,358
Unencumbered Cash Balance Dec 31	8,358	8,358	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	19,065	19,065	8,358
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,358
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,450	2,450	3,250
Receipts:			
Ad Valorem Tax	31,545	33,773	xxxxxxxxxxxxxxxx
Delinquent Tax	1,771	952	
Motor Vehicle Tax	4,025	3,329	2,705
Recreational Vehicle Tax	70	62	46
16/20M Vehicle Tax	1	10	13
Commercial Vehicle Tax	592	422	336
Watercraft Tax		23	18
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	38,004	38,571	3,118
Resources Available:	40,454	41,021	6,368
Expenditures:			
Library	38,004	37,771	40,409
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	38,004	37,771	40,409
Unencumbered Cash Balance Dec 31	2,450	3,250	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	39,035	37,771	40,409
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,409
		Tax Required	34,041
	Delinquent Comp Rate:	3.9%	1,321
		Amount of 2024 Ad Valorem Tax	35,362

Qualifies for

CPA Summary

City of Oskaloosa 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	94,969	107,923	124,554
Receipts:			
State of Kansas Gas Tax	29,314	28,620	28,600
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,314**	**28,620**	**28,600**
Resources Available:	**124,283**	**136,543**	**153,154**
Expenditures:			
Street Repair and Maint	16,360	11,989	153,154
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,360**	**11,989**	**153,154**
Unencumbered Cash Balance Dec 31	107,923	124,554	0
2023/2024/2025 Budget Authority Amoun	144,390	151,989	153,154

Adopted Budget Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,894	305	41,411
Receipts:			
Charges to Customers	342,567	375,000	375,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**342,567**	**375,000**	**375,000**
Resources Available:	**344,461**	**375,305**	**416,411**
Expenditures:			
Personnel	29,224	33,000	53,000
Contractual	245,619	250,000	250,000
Commodities	29,123	30,000	30,000
Capital Outlay	28,668	5,894	68,411
Deposit Refunds	1,522	5,000	5,000
Transfter to Equipment Reserve	10,000	10,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**344,156**	**333,894**	**416,411**
Unencumbered Cash Balance Dec 31	305	41,411	0
2023/2024/2025 Budget Authority Amoun	418,000	403,894	416,411

CPA Summary

City of Oskaloosa 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,809	13,891	81,582
Receipts:			
Charges to Customers	238,310	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**238,310**	**300,000**	**300,000**
Resources Available:	**242,119**	**313,891**	**381,582**
Expenditures:			
Personnel	14,312	14,000	34,000
Contractual	32,294	35,000	45,000
Commodities	5,172	6,000	6,000
Capital Outlay	0	859	85,132
Debt Service	156,450	156,450	156,450
Transfer to Equipment Reserve		0	15,000
Transfer to Sewer Improvement	20,000	20,000	20,000
Transfer to General		0	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**228,228**	**232,309**	**381,582**
Unencumbered Cash Balance Dec 31	13,891	81,582	0
2023/2024/2025 Budget Authority Amount	331,500	332,309	381,582

Adopted Budget **Special Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,464	19,754	22,423
Receipts:			
Liquor Tax	14,818	7,291	7,502
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,818**	**7,291**	**7,502**
Resources Available:	**44,282**	**27,045**	**29,925**
Expenditures:			
Commodities	24,528	4,622	29,925
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,528**	**4,622**	**29,925**
Unencumbered Cash Balance Dec 31	19,754	22,423	0
2023/2024/2025 Budget Authority Amount	36,746	44,622	29,925

CPA Summary

City of Oskaloosa 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	62,585	64,041	96,456
Receipts:			
Transfer from General	10,000	10,000	10,000
Transfer from Sewer	10,000	15,000	15,000
Transfer from Water		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,000**	**35,000**	**35,000**
Resources Available:	**82,585**	**99,041**	**131,456**
Expenditures:			
Capital Outlay	18,544	2,585	131,456
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,544**	**2,585**	**131,456**
Unencumbered Cash Balance Dec 31	64,041	96,456	0
2023/2024/2025 Budget Authority Amount	167,580	132,585	131,456

Adopted Budget **Capital Improvements**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	865,274	989,519	1,092,244
Receipts:			
Taxes	233,715	220,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**233,715**	**220,000**	**250,000**
Resources Available:	**1,098,989**	**1,209,519**	**1,342,244**
Expenditures:			
Capital Outlay	109,470	117,275	1,342,244
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**109,470**	**117,275**	**1,342,244**
Unencumbered Cash Balance Dec 31	989,519	1,092,244	0
2023/2024/2025 Budget Authority Amount	1,388,000	1,217,275	1,342,244

City of Oskaloosa

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Reserve		**Sewer Improvements**		**City Hall**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	30	Cash Balance Jan 1	160,268	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		160,298
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer	20,000							
Total Receipts	0	Total Receipts	20,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	20,000
Resources Available:	30	Resources Available:	180,268	Resources Available:	0	Resources Available:	0	Resources Available:	0	180,298
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	30	Cash Balance Dec 31	180,268	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	180,298 **
										180,298 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Oskaloosa
will meet on Wednesday, September 18, 2024 at 7:00 PM at City Hall, 212 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 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	889,590	40.628	569,727	41.433	1,194,726	485,814	41.521
Debt Service	19,065				8,358		
Library	38,004	3.730	37,771	3.102	40,409	35,362	3.022
Special Highway	16,360		11,989		153,154		
Water Utility	344,156		333,894		416,411		
Sewer Utility	228,228		232,309		381,582		
Special Recreation	24,528		4,622		29,925		
Equipment Reserve	18,544		2,585		131,456		
Capital Improvements	109,470		117,275		1,342,244		
Non-Budgeted Funds							
Totals	1,687,945	44.358	1,310,172	44.535	3,698,265	521,176	44.543
						*Revenue Neutral Rate***	*41.435*
Less: Transfers	59,065		75,000		75,000		
Net Expenditure	1,628,880		1,235,172		3,623,265		
Total Tax Levied	395,215		484,829		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,909,358		10,886,229		11,700,477		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,655,000	2,575,000	2,495,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,655,000	2,575,000	2,495,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Patty A Hanna, City Clerk
City Official Title:

Roll Call Vote

A Roll Call Vote of the CITY OF OSKALOOSA, KS To Levy a Property Tax Exceeding the Revenue Neutral Rate

RESOLUTION NO. 2024-10

Governing Body Member	Yes	No	No Vote
JOHN NORMAN, MAYOR	X		
KEN NEWELL, COUNCIL PRESIDENT	X		
MIKE SMITH, COUNCIL MEMBER	X		
JOHN METZGER, COUNCIL MEMBER	X		
ARON BOYCE, COUNCIL MEMBER	X		
CHAUNCEY YOUNG, COUNCIL MEMBER	X		
TOTAL	**5 (voting members)**		

Certified:

PATTY A. HAMM, CITY CLERK

Resolution No. 2024-10

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

WHEREAS, the Revenue Neutral Rate for the City of Oskaloosa was calculated as 41.435 mills by the Jefferson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 18, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oskaloosa, 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 OSKALOOSA:

The City of Oskaloosa shall levy a property tax rate exceeding the Revenue Neutral Rate of 41.435 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 18th day of September 2024 and **SIGNED** by the Mayor.

John M Norman

John Norman, Mayor

Attested:

Patty A Hamm

Patty A. Hamm, City Clerk

SEAL

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 29, 2024)1t

NOTICE OF BUDGET HEARING

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City of Oskaloosa
will meet on Wednesday, September 18, 2024 at 7:00 PM at City Hall, 212 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 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	889,590	40.628	569,727	41.433	1,194,726	485,814	41.521
Debt Service	19,065				8,358		
Library	38,004	3.730	37,771	3.102	40,409	35,362	3.022
Special Highway	16,360		11,989		153,154		
Water Utility	344,156		333,894		416,411		
Sewer Utility	228,228		232,309		381,582		
Special Recreation	24,528		4,622		29,925		
Equipment Reserve	18,544		2,585		131,456		
Capital Improvements	109,470		117,275		1,342,244		
Non-Budgeted Funds							
Totals	1,687,945	44.358	1,310,172	44.535	3,698,265	521,176	44.543
						*Revenue Neutral Rate***	*41.435*
Less: Transfers	59,065		75,000		75,000		
Net Expenditure	1,628,880		1,235,172		3,623,265		
Total Tax Levied	395,215		484,829		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,909,358		10,886,229		11,700,477		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,655,000	2,575,000	2,495,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,655,000	2,575,000	2,495,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Patty A Hamm, City Clerk
City Official Title:

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss:
JEFFERSON COUNTY)

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Oskaloosa Independent*, a weekly newspaper published 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 One consecutive weeks, the first publication thereof being made as aforesaid on the 29th day of August, 2024 with subsequent publications being made on the following dates:

_____, 20____.
_____, 20____.
_____, 20____.
_____, 20____.

Holly Allen

Subscribed and sworn to before me this 29th day of Aug, 2024

Bridget A. Wejshaar
Notary Public

My commission expires 5.28.25

Printer's fee $ 126.00
Proof $ 4.00
Total Charge $ 130.00

NOTARY PUBLIC
State of Kansas
Bridget A. Wejshaar
MY APPT. EXPIRES 5.28.25

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 29, 2024)1t

NOTICE OF BUDGET HEARING

The governing body of
City of Oskaloosa
will meet on Wednesday, September 18, 2024 at 7:00 PM at City Hall, 212 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 and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	889,590	40.628	569,727	41.433	1,194,726	485,814	41.521
Debt Service	19,065				8,358		
Library	38,004	3.730	37,771	3.102	40,409	35,362	3.022
Special Highway	16,360		11,989		153,154		
Water Utility	344,156		333,894		416,411		
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*Tax rates are expressed in mills
*** Revenue Neutral Rate as defined by KSA 79-2988*

Kathy A Hamon, City Clerk
City Official Title:

PAID
9.23.24