State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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		7			
Fund	**K.S.A.**				
General	12-101a	7	748,790	308,493	40.044
Debt Service	10-113	8	12,920		
Library	12-1220	8	36,566	33,257	4.317
Special Highway		9	117,180		
Water Utility		9	416,000		
Sewer Utility		10	334,000		
Special Recreation		10	21,215		
Equipment Reserve		11	225,000		
Capital Improvements		11	1,210,000		
Non-Budgeted Funds		12			
Totals		xxxxxx	3,121,671	341,750	
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization					7,704,003
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
ATC Accounting

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

Date Attested: 9/3 2021

Linda M Buttron
County Clerk

John M Norman
[illegible]
Michael Jarvis
John A Martinez

Governing Body

City of Oskaloosa

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	222,267	25,947	375	130	3,644	98
Debt Service	71,602	8,359	121	42	1,174	32
Library	32,895	3,840	56	19	539	14
TOTAL	326,764	38,146	552	191	5,357	144

County Treas Motor Vehicle Estimate 38,146

County Treas Recreational Vehicle Estimate 552

County Treas 16/20M Vehicle Estimate 191

County Treas Commercial Vehicle Tax Estimate 5,357

County Treas Watercraft Tax Estimate 144

Motor Vehicle Factor 0.11674

Recreational Vehicle Factor 0.00169

16/20 Vehicle Factor 0.00058

Commercial Vehicle Factor 0.01639

Watercraft Factor 0.00044

City of Oskaloosa 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Sewer	Sewer Improvement	20,000	20,000	20,000	12-1118
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	20,000	20,000	12-825d
	Totals	75,000	75,000	75,000	
	Adjustments*				
	Adjusted Totals	75,000	75,000	75,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Oskaloosa

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2004	3/22/2004	4/1/2021	1.5-4.378	1,165,000	85,000	4/1:10/1	4/1	1,859	85,000	0	0
Series 2011	8/17/2011	8/17/1951	4.25	3,156,000	2,821,755	2/17:8/17	8/17	119,925	45,585	117,987	47,523
Total G.O. Bonds					**2,906,755**			**121,784**	**130,585**	**117,987**	**47,523**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,906,755**			**121,784**	**130,585**	**117,987**	**47,523**

City of Oskaloosa

2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

***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: 2022

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 2021	Proposed Year 2022
Ad Valorem Tax	$31,639	$33,257
Delinquent Tax	$1,256	$0
Motor Vehicle Tax	$4,190	$3,840
Recreational Vehicle Tax	$63	$56
16/20M Vehicle Tax	$23	$19
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$37,171	$37,172
Difference in Total Taxes:	$1	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,361,436	$7,698,844
Did Assessed Valuation Decrease?	No	
Levy Rate	4.469	4.320
Difference in Levy Rate:	(0.149)	
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 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	191,423	172,112	184,793
Receipts:			
Ad Valorem Tax	209,489	222,267	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	25,977	26,100	25,947
Recreational Vehicle Tax	425	390	375
16/20M Vehicle Tax	153	146	130
Commercial Vehicle Tax	2,034	3,326	3,644
Watercraft Tax		166	98
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	70,467	70,000	75,000
Franchise Tax	80,675	95,000	95,000
Licenses	3,533	7,500	7,500
Fines & Fees	1,096	7,500	7,500
Charges for Services	23,214	30,000	30,000
Intergovernmental			
Donation	1,748		
Transfer from Sewer	20,000	20,000	20,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	3,498	20,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,272		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**446,581**	**502,395**	**270,194**
Resources Available:	**638,004**	**674,507**	**454,987**
Expenditures:			
Genral Government	202,785	224,214	412,240
Law Enforcement	98,925	110,000	145,550
Parks & Recreation	76,267	77,500	108,000
Streets	77,915	68,000	73,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**465,892**	**489,714**	**748,790**
Unencumbered Cash Balance Dec 31	172,112	184,793	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	647,242	666,214	748,790
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	748,790
		Tax Required	293,803
	Delinquent Comp Rate:	5.0%	14,690
		Amount of 2021 Ad Valorem Tax	308,493

CPA Summary

City of Oskaloosa 2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	103,517	118,450	120,000
Contractual	68,178	85,000	85,000
Commodities	19,130	20,000	20,000
Capital Outlay	11,960	764	187,240
Total	202,785	224,214	412,240
Law Enforcement			
Salaries	45,374	87,550	87,550
Contractual	13,831	17,450	18,000
Commodities	4,720	5,000	5,000
Capital Outlay	35,000	0	35,000
Total	98,925	110,000	145,550
Parks & Recreation			
Salaries	53,440	56,700	58,000
Contractual	9,993	10,000	10,000
Commodities	9,710	10,000	10,000
Capital Outlay	3,124	800	30,000
Total	76,267	77,500	108,000
Streets			
Salaries	31,976	36,000	36,000
Contractual	18,548	12,000	20,000
Commodities	4,169	20,000	12,000
Capital Outlay	23,222	0	5,000
Total	77,915	68,000	73,000
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	455,892	479,714	738,790

City of Oskaloosa 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,908	12,082	3,192
Receipts			
Ad Valorem Tax	77,230	68,868	xxxxxxxxxxxxxxx
Delinquent Tax		2,734	
Motor Vehicle Tax	11,352	9,847	8,359
Recreational Vehicle Tax	173	147	121
16/20M Vehicle Tax	63	55	42
Commercial Vehicle Tax	825	1,255	1,174
Watercraft Tax		63	32
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	89,643	82,969	9,728
Resources Available:	97,551	95,051	12,920
Expenditures			
Principal	80,000	85,000	
Interest	5,469	1,859	
Cash Basis Reserve (2022 column)		5,000	12,920
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	85,469	91,859	12,920
Unencumbered Cash Balance Dec 31	12,082	3,192	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	90,469	91,859	12,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,920
		Tax Required	0
	Delinquent Comp Rate	5.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	425
Receipts			
Ad Valorem Tax	32,814	31,639	xxxxxxxxxxxxxxx
Delinquent Tax		1,256	
Motor Vehicle Tax	3,467	4,190	3,840
Recreational Vehicle Tax	70	63	56
16/20M Vehicle Tax	25	23	19
Commercial Vehicle Tax	332	534	539
Watercraft Tax		27	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	36,708	37,732	4,468
Resources Available:	36,708	37,732	4,893
Expenditures			
Library	36,708	37,307	36,566
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	36,708	37,307	36,566
Unencumbered Cash Balance Dec 31	0	425	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	37,338	37,307	36,566
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,566
		Tax Required	31,673
	Delinquent Comp Rate	5.0%	1,584
		Amount of 2021 Ad Valorem Tax	33,257

Qualifies for

CPA Summary

City of Oskaloosa 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	48,296	66,711	90,000
Receipts:			
State of Kansas Gas Tax	27,526	27,330	27,180
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,526**	**27,330**	**27,180**
Resources Available:	**75,822**	**94,041**	**117,180**
Expenditures:			
Street Repair and Maint	9,111	4,041	117,180
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,111**	**4,041**	**117,180**
Unencumbered Cash Balance Dec 31	66,711	90,000	0
2020/2021/2022 Budget Authority Amoun	79,050	99,070	117,180

Adopted Budget Water Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	604	11,104	41,000
Receipts:			
Charges to Customers	353,704	325,000	375,000
Interest on Idle Funds			
Miscellaneous	4,711		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**358,415**	**325,000**	**375,000**
Resources Available:	**359,019**	**336,104**	**416,000**
Expenditures:			
Personnel	31,202	30,000	50,000
Contractual	242,607	230,000	250,000
Commodities	29,220	20,000	30,000
Capital Outlay	32,562	104	71,000
Deposit Refunds	2,324	5,000	5,000
Transfter to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**347,915**	**295,104**	**416,000**
Unencumbered Cash Balance Dec 31	11,104	41,000	0
2020/2021/2022 Budget Authority Amoun	347,915	339,000	416,000

CPA Summary

City of Oskaloosa 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	105,698	60,589	34,000
Receipts:			
Charges to Customers	270,585	250,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**270,585**	**250,000**	**300,000**
Resources Available:	**376,283**	**310,589**	**334,000**
Expenditures:			
Personnel	32,000	32,000	32,000
Contractual	34,829	15,000	45,000
Commodities	6,232	6,000	10,000
Capital Outlay	22,457	3,079	26,490
Debt Service	165,176	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	20,000	20,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**315,694**	**276,589**	**334,000**
Unencumbered Cash Balance Dec 31	60,589	34,000	0
2020/2021/2022 Budget Authority Amount	383,376	327,000	334,000

Adopted Budget **Special Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,222	3,975	12,217
Receipts:			
Liquor Tax	2,639	8,242	8,998
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,639**	**8,242**	**8,998**
Resources Available:	**15,861**	**12,217**	**21,215**
Expenditures:			
Commodities	11,886	0	21,215
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,886**	**0**	**21,215**
Unencumbered Cash Balance Dec 31	3,975	12,217	0
2020/2021/2022 Budget Authority Amount	34,876	31,242	21,215

CPA Summary

City of Oskaloosa 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	156,264	155,174	190,000
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 R			
Total Receipts	**35,000**	**35,000**	**35,000**
Resources Available:	**191,264**	**190,174**	**225,000**
Expenditures:			
Capital Outlay	36,090	174	225,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,090**	**174**	**225,000**
Unencumbered Cash Balance Dec 31	155,174	190,000	0
2020/2021/2022 Budget Authority Amount	190,000	190,264	225,000

Adopted Budget Capital Improvements	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	789,462	841,302	1,000,000
Receipts:			
Taxes	201,197	185,000	210,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**201,197**	**185,000**	**210,000**
Resources Available:	**990,659**	**1,026,302**	**1,210,000**
Expenditures:			
Capital Outlay	149,357	26,302	1,210,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**149,357**	**26,302**	**1,210,000**
Unencumbered Cash Balance Dec 31	841,302	1,000,000	0
2020/2021/2022 Budget Authority Amount	995,000	1,058,500	1,210,000

CPA Summary

City of Oskaloosa

NON-BUDGETED FUNDS

2022

(Only the actual budget year for 2020 is to be shown)

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	136,268	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		136,298
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:	156,268	Resources Available:	0	Resources Available:	0	Resources Available:	0	156,298
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay								
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	156,268	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	156,298 **
										156,298 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Oskaloosa
will meet on September 2, 2021 at 7:00 PM at 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	465,892	29.559	489,714	30.194	748,790	308,493	40.070
Debt Service	85,469	11.152	91,859	9.727	12,920		
Library	36,708	4.746	37,307	4.469	36,566	33,257	4.320
Special Highway	9,111		4,041		117,180		
Water Utility	347,915		295,104		416,000		
Sewer Utility	315,694		276,589		334,000		
Special Recreation	11,886				21,215		
Equipment Reserve	36,090		174		225,000		
Capital Improvements	149,357		26,302		1,210,000		
Non-Budgeted Funds							
Totals	1,458,122	45.457	1,221,090	44.390	3,121,671	341,750	44.390
*Revenue Neutral Rate***							42.446
Less: Transfers	75,000		75,000		75,000		
Net Expenditure	1,383,122		1,146,090		3,046,671		
Total Tax Levied	318,923		326,764		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,016,031		7,361,436		7,698,844		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	3,152,119	3,030,162	2,906,755
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,152,119	3,030,162	2,906,755

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

City of Oskaloosa
City Official Title: City Clerk

Resolution No. 21-08

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 42.446 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 2, 2021 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 42.446 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 1st day of September 2021 and **SIGNED** by the Mayor.

Eric Hull
Mayor

Attested:

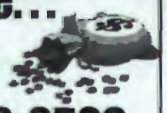
Patty A. Hamm
City Clerk

SEAL

2020 census figures for this county and other Kansas counties will appear in a future issue of the paper.

tive grade point average of at least 3.9.

A 2017 graduate of Oskaloosa High School, Pfau is the son of Jon and Stacia Pfau.

Advertise... it pays!

785-863-2520

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 19, 2021)1t

NOTICE OF BUDGET HEARING

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City of Oskaloosa
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Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	465,892	29.559	489,714	30.194	748,790	308,493	40.070
Debt Service	85,469	11.152	91,859	9.727	12,920		
Library	36,708	4.746	37,307	4.469	36,566	33,257	4.320
Special Highway	9,111		4,041		117,180		
Water Utility	347,915		295,104		416,000		
Sewer Utility	315,694		276,589		334,000		
Special Recreation	11,886				21,215		
Equipment Reserve	36,090		174		225,000		
Capital Improvements	149,357		26,302		1,210,000		
Non-Budgeted Funds							
Totals	1,458,122	45.457	1,221,090	44.390	3,121,671	341,750	44.390
*Revenue Neutral Rate***							42.446
Less: Transfers	75,000		75,000		75,000		
Net Expenditure	1,383,122		1,146,090		3,046,671		
Total Tax Levied	318,923		326,764		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,016,031		7,361,436		7,698,844		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	3,152,119	3,030,162	2,906,755
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,152,119	3,030,162	2,906,755

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

City of Oskaloosa
City Official Title: City Clerk