State of Kansas
City

2023

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	982,264	361,978	40.628
Debt Service	10-113	8	19,065		
Library	12-1220	8	39,035	33,237	3.730
Special Highway		9	144,390		
Water Utility		9	418,000		
Sewer Utility		10	331,500		
Special Recreation		10	36,746		
Equipment Reserve		11	167,580		
Capital Improvements		11	1,388,000		
Non-Budgeted Funds		12			
Totals		xxxxxx	3,526,580	395,215	44.360
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			8909358
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 38.362

Assisted by:
ATC Accounting

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

Date Attested: 9/15 2022

Linda M Bullers
County Clerk

Governing Body

City of Oskaloosa

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	308,493	35,866	487	153	4,572	210
Debt Service						
Library	33,257	3,867	52	17	493	23
TOTAL	341,750	39,733	539	170	5,065	233

County Treas Motor Vehicle Estimate 39,733

County Treas Recreational Vehicle Estimate 539

County Treas 16/20M Vehicle Estimate 170

County Treas Commercial Vehicle Tax Estimate 5,065

County Treas Watercraft Tax Estimate 233

Motor Vehicle Factor 0.11626

Recreational Vehicle Factor 0.00158

16/20 Vehicle Factor 0.00050

Commercial Vehicle Factor 0.01482

Watercraft Factor 0.00068

City of Oskaloosa 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
Sewer	Sewer Improvements		20,000	20,000	12-1118
Sewer	Equipment Reserve		15,000	15,000	12-1117
General	Equipment Reserve		10,000	10,000	12-1117
Water	Equipment Reserve		10,000	10,000	12-1117
Sewer	General		20,000	20,000	12-825d
	Totals	0	75,000	75,000	
	Adjustments*				
	Adjusted Totals	0	75,000	75,000	

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

City of Oskaloosa

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	11/15/2020	9/1/2045	2.00-3.00	2,745,000	2,655,000	3/1:9/1	9/1	78,050	80,000	76,450	80,000
Total G.O. Bonds					**2,655,000**			**78,050**	**80,000**	**76,450**	**80,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,655,000**			**78,050**	**80,000**	**76,450**	**80,000**

City of Oskaloosa

2023

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 2022	Payments Due 2022	Payments Due 2023
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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$33,257	$33,237
Delinquent Tax	$0	$0
Motor Vehicle Tax	$3,840	$3,867
Recreational Vehicle Tax	$56	$52
16/20M Vehicle Tax	$19	$17
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$37,172	$37,173
Difference in Total Taxes:	$1	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,704,003	$8,909,190
Did Assessed Valuation Decrease?	No	
Levy Rate	4.317	3.731
Difference in Levy Rate:	(0.586)	
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 Library.

City of Oskaloosa 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	172,897	318,740	335,637
Receipts:			
Ad Valorem Tax	217,401	308,493	xxxxxxxxxxxxxxxx
Delinquent Tax	11,609		
Motor Vehicle Tax	25,505	25,947	35,866
Recreational Vehicle Tax	320	375	487
16/20M Vehicle Tax	139	130	153
Commercial Vehicle Tax	3,255	3,644	4,572
Watercraft Tax		98	210
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	77,583	75,000	85,000
Franchise Tax	85,114	95,000	95,000
Licenses	4,080	7,500	7,500
Fines & Fees	1,190	7,500	7,500
Charges for Services	26,465	30,000	30,000
Grant Income	126,753		
Sale of Assets	17,500		
Transfer from Sewer	20,000	20,000	20,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	392	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,433		2,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	618,739	578,687	293,788
Resources Available:	791,636	897,427	629,425
Expenditures:			
General Government	254,933	225,240	599,764
Law Enforcement	69,293	145,550	165,800
Parks & Recreation	73,573	108,000	131,500
Streets	65,097	73,000	75,200
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	472,896	561,790	982,264
Unencumbered Cash Balance Dec 31	318,740	335,637	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	666,214	748,790	982,264
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	982,264
		Tax Required	352,839
	Delinquent Comp Rate:	2.6%	9,139
		Amount of 2022 Ad Valorem Tax	361,978

CPA Summary

City of Oskaloosa 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Salaries	115,375	120,000	127,200
Contractual	84,950	85,000	105,000
Commodities	48,392	20,000	55,000
Capital Outlay	6,216	240	312,564
Total	254,933	225,240	599,764
Law Enforcement			
Salaries	48,741	87,550	92,800
Contractual	15,838	18,000	18,000
Commodities	4,714	5,000	5,000
Capital Outlay		35,000	50,000
Total	69,293	145,550	165,800
Parks & Recreation			
Salaries	46,175	58,000	61,500
Contractual	9,867	10,000	10,000
Commodities	9,645	10,000	10,000
Capital Outlay	7,886	30,000	50,000
Total	73,573	108,000	131,500
Streets			
Salaries	33,569	36,000	38,200
Contractual	26,819	20,000	20,000
Commodities	3,683	12,000	12,000
Capital Outlay	1,026	5,000	5,000
Total	65,097	73,000	75,200
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	462,896	551,790	972,264

City of Oskaloosa 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	11,299	9,337	19,065
Receipts:			
Ad Valorem Tax	69,026	0	xxxxxxxxxxxxxxxx
Delinquent Tax	4,684		
Motor Vehicle Tax	9,763	8,359	
Recreational Vehicle Tax	120	121	
16/20M Vehicle Tax	56	42	
Commercial Vehicle Tax	1,248	1,174	
Watercraft Tax		32	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	84,897	9,728	0
Resources Available:	96,196	19,065	19,065
Expenditures:			
Principal	85,000		
Interest	1,859		
Transfer to General			19,065
Cash Basis Reserve (2023 column)		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	86,859	0	19,065
Unencumbered Cash Balance Dec 31	9,337	19,065	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	91,859	12,920	19,065
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,065
		Tax Required	0
	Delinquent Comp Rate:	2.6%	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	0	1,026	2,185
Receipts:			
Ad Valorem Tax	31,713	33,257	xxxxxxxxxxxxxxxx
Delinquent Tax	1,914		
Motor Vehicle Tax	4,108	3,840	3,867
Recreational Vehicle Tax	51	56	52
16/20M Vehicle Tax	23	19	17
Commercial Vehicle Tax	524	539	493
Watercraft Tax		14	23
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	38,333	37,725	4,452
Resources Available:	38,333	38,751	6,637
Expenditures:			
Library	37,307	36,566	39,035
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	37,307	36,566	39,035
Unencumbered Cash Balance Dec 31	1,026	2,185	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	37,307	36,566	39,035
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,035
		Tax Required	32,398
	Delinquent Comp Rate:	2.6%	839
		Amount of 2022 Ad Valorem Tax	33,237

Qualifies for

CPA Summary

City of Oskaloosa 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	66,711	87,639	115,000
Receipts:			
State of Kansas Gas Tax	30,678	28,940	29,390
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,678**	**28,940**	**29,390**
Resources Available:	**97,389**	**116,579**	**144,390**
Expenditures:			
Street Repair and Maint	9,750	1,579	144,390
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,750**	**1,579**	**144,390**
Unencumbered Cash Balance Dec 31	87,639	115,000	0
2021/2022/2023 Budget Authority Amoun	99,070	117,180	144,390

Adopted Budget Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,682	1,749	43,000
Receipts:			
Charges to Customers	335,075	375,000	375,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**335,075**	**375,000**	**375,000**
Resources Available:	**336,757**	**376,749**	**418,000**
Expenditures:			
Personnel	48,870	50,000	53,000
Contractual	227,891	225,000	250,000
Commodities	21,767	22,000	30,000
Capital Outlay	23,720	23,749	70,000
Deposit Refunds	2,760	3,000	5,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**335,008**	**333,749**	**418,000**
Unencumbered Cash Balance Dec 31	1,749	43,000	0
2021/2022/2023 Budget Authority Amoun	339,000	416,000	418,000

CPA Summary

City of Oskaloosa 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	60,589	3,405	31,500
Receipts:			
Charges to Customers	226,984	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	226,984	300,000	300,000
Resources Available:	287,573	303,405	331,500
Expenditures:			
Personnel	23,000	32,000	34,000
Contractual	30,121	21,000	45,000
Commodities	6,110	5,895	6,000
Capital Outlay	12,952	0	35,050
Debt Service	156,985	158,010	156,450
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	284,168	271,905	331,500
Unencumbered Cash Balance Dec 31	3,405	31,500	0
2021/2022/2023 Budget Authority Amount	327,000	334,000	331,500

Adopted Budget Special Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,975	19,635	28,633
Receipts:			
Liquor Tax	15,660	8,998	8,113
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	15,660	8,998	8,113
Resources Available:	19,635	28,633	36,746
Expenditures:			
Commodities	0	0	36,746
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	36,746
Unencumbered Cash Balance Dec 31	19,635	28,633	0
2021/2022/2023 Budget Authority Amount	31,242	21,215	36,746

CPA Summary

City of Oskaloosa 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	155,174	97,580	132,580
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:	190,174	132,580	167,580
Expenditures:			
Capital Outlay	92,594	0	167,580
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	92,594	0	167,580
Unencumbered Cash Balance Dec 31	97,580	132,580	0
2021/2022/2023 Budget Authority Amount	190,264	225,000	167,580

Adopted Budget Capital Improvements	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	841,303	958,752	1,168,000
Receipts:			
Taxes	212,712	210,000	220,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	212,712	210,000	220,000
Resources Available:	1,054,015	1,168,752	1,388,000
Expenditures:			
Capital Outlay	95,263	752	1,388,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	95,263	752	1,388,000
Unencumbered Cash Balance Dec 31	958,752	1,168,000	0
2021/2022/2023 Budget Authority Amount	1,058,500	1,210,000	1,388,000

City of Oskaloosa

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	156,268	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		156,298
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer from Sewer	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:	176,268	Resources Available:	0	Resources Available:	0	Resources Available:	0	176,298
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	16,000							
Total Expenditures	0	Total Expenditures	16,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	16,000
Cash Balance Dec 31	30	Cash Balance Dec 31	160,268	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	160,298 **
										160,298 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Oskaloosa

will meet on September 8, 2022 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, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	472,896	30.194	561,790	40.044	982,264	361,978	40.630
Debt Service	86,859	9.727			19,065		
Library	37,307	4.469	36,566	4.317	39,035	33,237	3.731
Special Highway	9,750		1,579		144,390		
Water Utility	335,008		333,749		418,000		
Sewer Utility	284,168		271,905		331,500		
Special Recreation					36,746		
Equipment Reserve	92,594				167,580		
Capital Improvements	95,263		752		1,388,000		
Non-Budgeted Funds	16,000						
Totals	1,429,845	44.390	1,206,341	44.361	3,526,580	395,215	44.361
						*Revenue Neutral Rate***	*38.362*
Less: Transfers	0		75,000		75,000		
Net Expenditure	1,429,845		1,131,341		3,451,580		
Total Tax Levied	326,764		341,750		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,361,436		7,704,003		8,909,190		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,030,162	2,906,755	2,655,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,030,162	2,906,755	2,655,000

*Tax rates are expressed in mills

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

City of Oskaloosa
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss:
JEFFERSON COUNTY)

Clarke E. Davis and/or Marveta F. Davisand/or Corey L. Davis, being first duly 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 One consecutive weeks, the first publication thereof being made as aforesaid on the 25th day of August 20 22, with subsequent publications being made on the following dates:

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

Clarke E. Davis

Subscribed and sworn to before me this 25th day of August, 20 22.

Bridget A. Weishaar
Notary Public

My commission expires 5-28-25.

Printer's fee $ 117.00
Proof $ 4.00
Total Charge $ 121.00

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 25, 2022)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Oskaloosa
will meet on September 8, 2022 at 7:00 PM at 212 W Washington Street for the purpose of hearing and receiving objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	472,896	38.194	561,790	40.644	982,264	361,978	40.630
Debt Service	86,859	9.727			19,065		
Library	37,307	4.469	36,566	4.317	39,035	33,237	3.731
Special Highway	9,750		1,579		144,390		
Water Utility	335,008		333,749		418,000		
Sewer Utility	284,168		271,905		331,500		
Special Recreation					36,746		
Equipment Reserve	92,594				167,580		
Capital Improvements	95,263		752		1,388,000		
Non-Budgeted Funds	16,000						
Totals	1,429,845	44.390	1,206,341	44.361	3,526,580	395,215	44.361
						Revenue Neutral Rate**	38.362
Less: Transfers	0		75,000		75,000		
Net Expenditure	1,429,845		1,131,341		3,451,580		
Total Tax Levied	326,764		341,750		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	7,361,436		7,704,003		8,909,190		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,030,162	2,906,755	2,655,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,030,162	2,906,755	2,655,000

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

City of Oskaloosa
City Official Title: City Clerk

FILED
9-16-22

NOTARY PUBLIC
State of Kansas
Bridget A. Weishaar
MY APPT. EXPIRES 5-28-25

Roll Call Vote

A Roll Call Vote of the City of Osawatomie, KS to Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/8/22

Resolution No. 2022-08

Governing Body Member	Yes	No	No Vote
[signature]	X		
[signature]	X		
[signature]	X		
[signature]	X		
TOTAL	4	Ø	Ø

Certified: [signature]

Resolution No. 2022-08

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 38.362 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 1, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, that hearing was continued to September 8, 2022 to allow for further comment by interested taxpayers who wanted 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 38.362 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 8th day of September 2022 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

SEAL