



2024

**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 2024; and  
 (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>		Page No.		
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Statement of Lease-Purchases		5		
Computation to Determine State Library Grant		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	1,217,727	451,056
Debt Service	10-113	8	19,065	
Library	12-1220	8	37,771	33,773
Special Highway		9	151,989	
Water Utility		9	403,894	
Sewer Utility		10	332,309	
Special Recreation		10	44,622	
Equipment Reserve		11	132,585	
Capital Improvements		11	1,217,275	
Non-Budgeted Funds		12		
<b>Totals</b>		xxxxxx	3,557,237	484,829
Budget Hearing Notice		13		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13		
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 36.291

Assisted by:  
 \_\_\_\_\_  
 ATC Accounting

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

Date Attested: \_\_\_\_\_ 2023

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body

2024

City of Oskaloosa

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
General	361,978	36,259	674	105	4,596	245
Debt Service						
Library	33,237	3,329	62	10	422	23
<b>TOTAL</b>	<b>395,215</b>	<b>39,588</b>	<b>736</b>	<b>115</b>	<b>5,018</b>	<b>268</b>

County Treas Motor Vehicle Estimate 39,588

County Treas Recreational Vehicle Estimate 736

County Treas 16/20M Vehicle Estimate 115

County Treas Commercial Vehicle Tax Estimate 5,018

County Treas Watercraft Tax Estimate 268

Motor Vehicle Factor 0.10017

Recreational Vehicle Factor 0.00186

16/20 Vehicle Factor 0.00029

Commercial Vehicle Factor 0.01270

Watercraft Factor 0.00068

City of Oskaloosa

2024

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2022</b>	<b>Current Amount for 2023</b>	<b>Proposed Amount for 2024</b>	<b>Transfers Authorized by Statute</b>
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	10,000	12-1117
Water	Equipment Reserve	-	10,000	10,000	12-1117
Sewer	General	-	20,000	20,000	12-825d
	<b>Totals</b>	<b>10,000</b>	<b>75,000</b>	<b>75,000</b>	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	<b>10,000</b>	<b>75,000</b>	<b>75,000</b>	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.





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

**Budgeted Year: 2024**

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	Proposed Year
	<u>2023</u>	<u>2024</u>
Ad Valorem Tax	\$33,237	\$33,773
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$3,867	\$3,329
Recreational Vehicle Tax	\$52	\$62
16/20M Vehicle Tax	\$17	\$10
LAVTR	\$0	\$0
	\$0	\$0
<b>TOTAL TAXES</b>	<b>\$37,173</b>	<b>\$37,174</b>
Difference in Total Taxes:	\$1	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$8,909,358	\$10,889,394
Did Assessed Valuation Decrease?	No	
Levy Rate	3.73	3.101
Difference in Levy Rate:	(0.629)	
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

2024

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Government</b>			
Salaries	115,080	127,200	148,978
Contractual	83,926	105,000	105,000
Commodities	19,764	55,000	55,000
Capital Outlay	130,765	12,564	460,915
<b>Total</b>	<b>349,535</b>	<b>299,764</b>	<b>769,893</b>
<b>Law Enforcement</b>			
Salaries	61,326	62,800	92,800
Contractual	15,885	18,000	18,000
Commodities	4,832	5,000	5,000
Capital Outlay	8,156	10,000	50,000
<b>Total</b>	<b>90,199</b>	<b>95,800</b>	<b>165,800</b>
<b>Parks &amp; Recreation</b>			
Salaries	1,091	1,500	72,389
Contractual	6,584	10,000	10,000
Commodities	0	10,000	10,000
Capital Outlay	92,603	50,000	50,000
<b>Total</b>	<b>100,278</b>	<b>71,500</b>	<b>142,389</b>
<b>Streets</b>			
Salaries	33,825	38,200	59,978
Contractual	25,502	20,000	52,667
Commodities	746	12,000	12,000
Capital Outlay	4,186	5,000	5,000
<b>Total</b>	<b>64,259</b>	<b>75,200</b>	<b>129,645</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>604,271</b>	<b>542,264</b>	<b>1,207,727</b>

City of Oskaloosa

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	9,337	22,727	32,455
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,928		
Motor Vehicle Tax	9,113	8,359	
Recreational Vehicle Tax	154	121	
16/20M Vehicle Tax	42	42	
Commercial Vehicle Tax	1,153	1,174	
Watercraft Tax		32	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	13,390	9,728	0
Resources Available:	22,727	32,455	32,455
Expenditures:			
Principal			
Interest			
Transfer to General		0	19,065
Cash Basis Reserve (2024 column)		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	19,065
Unencumbered Cash Balance Dec 31	22,727	32,455	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	12,920	19,065	19,065
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,065
		Tax Required	0
		Delinquent Comp Rate: 2.9%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,026	2,450	1,104
Receipts:			
Ad Valorem Tax	31,821	33,237	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,436		
Motor Vehicle Tax	4,124	3,867	3,329
Recreational Vehicle Tax	71	52	62
16/20M Vehicle Tax	18	17	10
Commercial Vehicle Tax	520	493	422
Watercraft Tax		23	23
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	37,990	37,689	3,846
Resources Available:	39,016	40,139	4,950
Expenditures:			
Library	36,566	39,035	37,771
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	36,566	39,035	37,771
Unencumbered Cash Balance Dec 31	2,450	1,104	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	36,566	39,035	37,771
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,771
		Tax Required	32,821
		Delinquent Comp Rate: 2.9%	952
		Amount of 2023 Ad Valorem Tax	33,773

Qualifies for

CPA Summary

City of Oskaloosa

2024

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

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	87,639	94,969	123,389
Receipts:			
State of Kansas Gas Tax	28,986	28,810	28,600
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>28,986</b>	<b>28,810</b>	<b>28,600</b>
<b>Resources Available:</b>	<b>116,625</b>	<b>123,779</b>	<b>151,989</b>
Expenditures:			
Street Repair and Maint	21,656	390	151,989
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>21,656</b>	<b>390</b>	<b>151,989</b>
Unencumbered Cash Balance Dec 31	94,969	123,389	0
2022/2023/2024 Budget Authority Amount	117,180	144,390	151,989

Adopted Budget Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,749	1,894	28,894
Receipts:			
Charges to Customers	352,645	375,000	375,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>352,645</b>	<b>375,000</b>	<b>375,000</b>
<b>Resources Available:</b>	<b>354,394</b>	<b>376,894</b>	<b>403,894</b>
Expenditures:			
Personnel	44,970	53,000	53,000
Contractual	249,645	250,000	250,000
Commodities	29,375	30,000	30,000
Capital Outlay	27,295	0	55,894
Deposit Refunds	1,215	5,000	5,000
Transfer to Equipment Reserve		10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>352,500</b>	<b>348,000</b>	<b>403,894</b>
Unencumbered Cash Balance Dec 31	1,894	28,894	0
2022/2023/2024 Budget Authority Amount	416,000	418,000	403,894

CPA Summary

City of Oskaloosa

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Utility</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,405	3,809	32,309
Receipts:			
Charges to Customers	219,541	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>219,541</b>	<b>300,000</b>	<b>300,000</b>
<b>Resources Available:</b>	<b>222,946</b>	<b>303,809</b>	<b>332,309</b>
Expenditures:			
Personnel	9,520	9,000	34,000
Contractual	41,716	45,000	45,000
Commodities	9,151	6,000	6,000
Capital Outlay	700	50	35,859
Debt Service	158,050	156,450	156,450
Transfer to Equipment Reserve		15,000	15,000
Transfer to Sewer Improvement		20,000	20,000
Transfer to General		20,000	20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>219,137</b>	<b>271,500</b>	<b>332,309</b>
Unencumbered Cash Balance Dec 31	3,809	32,309	0
2022/2023/2024 Budget Authority Amount	334,000	331,500	332,309

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Recreation</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	19,635	29,464	37,331
Receipts:			
Liquor Tax	14,579	8,113	7,291
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>14,579</b>	<b>8,113</b>	<b>7,291</b>
<b>Resources Available:</b>	<b>34,214</b>	<b>37,577</b>	<b>44,622</b>
Expenditures:			
Commodities	4,750	246	44,622
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>4,750</b>	<b>246</b>	<b>44,622</b>
Unencumbered Cash Balance Dec 31	29,464	37,331	0
2022/2023/2024 Budget Authority Amount	21,215	36,746	44,622

CPA Summary

City of Oskaloosa

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Equipment Reserve</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	97,580	62,585	97,585
Receipts:			
Transfer from General	10,000	10,000	10,000
Transfer from Sewer		15,000	15,000
Transfer from Water		10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>107,580</b>	<b>97,585</b>	<b>132,585</b>
Expenditures:			
Capital Outlay	44,995	0	132,585
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>44,995</b>	<b>0</b>	<b>132,585</b>
Unencumbered Cash Balance Dec 31	62,585	97,585	0
2022/2023/2024 Budget Authority Amount	225,000	167,580	132,585

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Improvements</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	958,752	865,275	997,275
Receipts:			
Taxes	228,628	220,000	220,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>228,628</b>	<b>220,000</b>	<b>220,000</b>
<b>Resources Available:</b>	<b>1,187,380</b>	<b>1,085,275</b>	<b>1,217,275</b>
Expenditures:			
Capital Outlay	322,105	88,000	1,217,275
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>322,105</b>	<b>88,000</b>	<b>1,217,275</b>
Unencumbered Cash Balance Dec 31	865,275	997,275	0
2022/2023/2024 Budget Authority Amount	1,210,000	1,388,000	1,217,275

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