

2018

**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 2018; and  
 (3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	521,143	199,502
Debt Service	10-113	9	97,469	82,089
Library	12-1220	9	36,987	32,953
Special Highway		10	72,141	
Water Utility		10	364,671	
Sewer Utility		11	475,012	
Special Recreation		11	49,481	
Equipment Reserve		12	165,000	
Capital Improvements		12	770,000	
Non-Budgeted Funds		13		
<b>Totals</b>		xxxxxx	2,551,904	314,544
				County Clerk's Use Only
Budget Summary		0		
Neighborhood Revitalization				Nov 1, 2017 Total Assessed Valuation

Assisted by:  
 ATC Accounting  
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*Michael Smith*  
 \_\_\_\_\_  
*John Norman*  
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*Eric Hill*  
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Date Attested: \_\_\_\_\_ 2017

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

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

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) In 2017 (From 2017 Budget - Certificate Page)	298,466	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	33,127	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)		
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	71,120	
3) Net Tax Levy (Base)		194,219

Percentage Adjustments

4) CPI Adjustment - 1.4%		2,719
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	31,358	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	219,976	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	260,579	
Increase in Total Personal Property Valuations (cannot be less than zero)	0	
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		
10) Total Assessed Value of Adjustments	31,358	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	6,377,335	
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.49%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		955
14) Total Percentage Adjustments		3,674

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	97,469	
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	95,860	
Difference		1,609
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget		0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		

19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%  
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)  
Increased Law Enforcement Expense in 2018 Budget

22) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%  
Fire Protection Expenses - 2107 Budget (Indexed by CPI)  
Increased Fire Protection Expense

23) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not include building construction or remodeling costs)

CPI Adjustment - 1.4%  
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)  
Increased Emergency Medical Expense

**Total Increased Tax Revenue Adjustment** 1,609

**Levy on Behalf of Another Political or Governmental Subdivision**

24) Library Levy 2018 Budget 32,953

24a) Recreation Commission Levy 2018 Budget  
24b) Other Governmental Levy 2018 Budget 82,089

25) Total Levies on Behalf of Another Political or Governmental Subdivision 115,042

26) Total Computed Tax Levy 314,544

City of Oskaloosa

2018

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

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Proposed Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	194,219	24,229	275	221	2,374	0
Debt Service	71,120	8,873	101	81	870	0
Library	33,127	4,133	47	38	405	0
<b>TOTAL</b>	<b>298,466</b>	<b>37,235</b>	<b>423</b>	<b>340</b>	<b>3,649</b>	<b>0</b>

County Treas Motor Vehicle Estimate 37,235

County Treas Recreational Vehicle Estimate 423

County Treas 16/20M Vehicle Estimate 340

County Treas Commercial Vehicle Tax Estimate 3,649

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12475

Recreational Vehicle Factor 0.00142

16/20 Vehicle Factor 0.00114

Commercial Vehicle Factor 0.01223

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	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
<b>Totals</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 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, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2004	3/22/2004	4/1/2021	1.5-4.375	1,165,000		4/1 & 10/1	4/1	15,859	75,000	12,469	80,000
Series 2011	8/17/2011	8/17/1951	4.25	3,156,000		2/17 & 8/17	8/17	126,904	38,606	125,263	40,247
<b>Total G.O. Bonds</b>					0			142,763	113,606	137,732	120,247
<b>Revenue Bonds:</b>											
<b>Total Revenue Bonds</b>					0			0	0	0	0
<b>Other:</b>											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			142,763	113,606	137,732	120,247

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 2017	Payments Due 2017	Payments Due 2018
None							
				Totals		0	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: 2018**

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>2017</u>	<u>2018</u>
Ad Valorem Tax	\$33,127	\$32,953
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$3,976	\$4,133
Recreational Vehicle Tax	\$32	\$47
16/20M Vehicle Tax	\$36	\$38
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	\$6,425,877	\$6,377,335
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5.155	5.167
Difference in Levy Rate:	0.012	
Qualify for grant:	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

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	26,701	69,694	65,846
Receipts:			
Ad Valorem Tax	184,277	194,219	XXXXXXXXXXXXXXXXXX - 199,502
Delinquent Tax	7,421		
Motor Vehicle Tax	24,331	23,048	24,229
Recreational Vehicle Tax	263	184	275
16/20M Vehicle Tax	199	207	221
Commercial Vehicle Tax	2,317	2,452	2,374
Watercraft Tax	100	97	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor Compensating Use Tax			
Local Sales Tax	57,405	65,000	65,000
Franchise Tax	84,901	95,000	90,000
Licenses	3,570	5,000	5,000
Fines & Fees	3,252	8,000	5,000
Charges for Services	27,088	25,000	30,000
Intergovernmental		20,000	20,000
Donations			
Sale of Assets			
Transfer from Sewer		20,000	20,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,400	500	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	1,774		
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>398,298</b>	<b>458,707</b>	<b>263,099</b>
<b>Resources Available:</b>	<b>424,999</b>	<b>528,401</b>	<b>328,945</b>
Expenditures:			
General Government	190,895	207,110	239,143
Law Enforcement	63,584	106,645	120,000
Parks & Recreation	49,158	72,000	82,000
Streets	40,324	66,800	70,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Library	1,344		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>355,305</b>	<b>462,555</b>	<b>521,143</b>
Unencumbered Cash Balance Dec 31	69,694	65,846	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	427,748	462,555	521,143
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			521,143
Tax Required			192,198
Delinquent Comp Rate: 3.8%			7,304
Amount of 2017 Ad Valorem Tax			199,502

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	97,825	105,000	110,000
Contractual	69,915	75,000	75,000
Commodities	17,310	20,000	20,000
Capital Outlay	5,845	7,110	34,143
<b>Total</b>	<b>190,895</b>	<b>207,110</b>	<b>239,143</b>
<b>Law Enforcement</b>			
Salaries	42,507	75,645	80,000
Contractual	14,631	20,000	20,000
Commodities	6,346	5,000	5,000
Capital Outlay	100	6,000	15,000
<b>Total</b>	<b>63,584</b>	<b>106,645</b>	<b>120,000</b>
<b>Parks Department</b>			
Salaries	33,795	48,000	50,000
Contractual	9,305	10,000	10,000
Commodities	6,058	8,000	8,000
Capital Outlay		6,000	14,000
<b>Total</b>	<b>49,158</b>	<b>72,000</b>	<b>82,000</b>
<b>Streets</b>			
Salaries	24,085	26,800	30,000
Contractual	5,069	5,000	5,000
Commodities	3,110	20,000	20,000
Capital Outlay	8,060	15,000	15,000
<b>Total</b>	<b>40,324</b>	<b>66,800</b>	<b>70,000</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>343,961</b>	<b>452,555</b>	<b>511,143</b>

City of Oklabosa

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	13,248	16,715	8,460
Receipts:			
Ad Valorem Tax	81,436	71,120	82,089
Delinquent Tax	3,481		
Motor Vehicle Tax	11,246	10,185	8,873
Recreational Vehicle Tax	122	81	101
16/20M Vehicle Tax	93	92	81
Commercial Vehicle Tax	1,069	1,084	870
Watercraft Tax	58	43	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>97,505</b>	<b>82,605</b>	<b>9,925</b>
<b>Resources Available:</b>	<b>110,753</b>	<b>99,320</b>	<b>18,385</b>
Expenditures:			
Principal	75,060	75,000	80,000
Interest	19,038	15,860	12,469
Cash Reserve		0	5,000
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>94,038</b>	<b>90,860</b>	<b>97,469</b>
Unencumbered Cash Balance Dec 31	16,715	8,460	
2016/2017/2018 Budget Authority Amount	99,038	95,860	97,469
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			97,469
Tax Required			79,084
Delinquent Comp Rate 3.8%			3,005
Amount of 2017 Ad Valorem Tax			82,089

82,089

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	0	1,344	617
Receipts:			
Ad Valorem Tax	31,788	33,127	32,953
Delinquent Tax	1,263		
Motor Vehicle Tax	4,193	3,976	4,133
Recreational Vehicle Tax	45	32	47
16/20M Vehicle Tax	34	36	38
Commercial Vehicle Tax	399	423	403
Watercraft Tax	22	17	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>37,744</b>	<b>37,611</b>	<b>4,623</b>
<b>Resources Available:</b>	<b>37,744</b>	<b>38,955</b>	<b>5,240</b>
Expenditures:			
Library	36,400	38,338	36,987
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>36,400</b>	<b>38,338</b>	<b>36,987</b>
Unencumbered Cash Balance Dec 31	1,344	617	
2016/2017/2018 Budget Authority Amount	36,400	38,338	36,987
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			36,987
Tax Required			31,747
Delinquent Comp Rate 3.8%			1,206
Amount of 2017 Ad Valorem Tax			32,953

32,953

City of Oskaloosa

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	52,658	14,161	43,211
Receipts:			
State of Kansas Gas Tax	28,816	29,050	28,930
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>28,816</b>	<b>29,050</b>	<b>28,930</b>
<b>Resources Available:</b>	<b>81,474</b>	<b>43,211</b>	<b>72,141</b>
Expenditures:			
Street Repair and Maint	67,313	0	72,141
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>67,313</b>	<b>0</b>	<b>72,141</b>
Unencumbered Cash Balance Dec 31	14,161	43,211	0
2016/2017/2018 Budget Authority Amount	88,473	99,338	72,141

Adopted Budget Water Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	54,357	87,383	64,671
Receipts:			
Charges to Customers	285,735	310,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>285,735</b>	<b>310,000</b>	<b>300,000</b>
<b>Resources Available:</b>	<b>340,092</b>	<b>397,383</b>	<b>364,671</b>
Expenditures:			
Personnel	32,734	48,000	48,000
Contractual	194,899	200,000	200,000
Commodities	13,547	60,000	60,000
Capital Outlay	210	9,712	41,671
Deposit Refunds	1,319	5,000	5,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>252,709</b>	<b>332,712</b>	<b>364,671</b>
Unencumbered Cash Balance Dec 31	87,383	64,671	0
2016/2017/2018 Budget Authority Amount	376,645	332,712	364,671

City of Oskaloosa

2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	336,390	278,129	225,012
Receipts:			
Charges to Customers	225,782	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>225,782</b>	<b>250,000</b>	<b>250,000</b>
<b>Resources Available:</b>	<b>562,172</b>	<b>528,129</b>	<b>475,012</b>
Expenditures:			
Personnel	25,750	27,500	30,000
Contractual	42,268	30,000	50,000
Commodities	2,484	10,000	10,000
Capital Outlay	13,383	15,107	164,502
Debt Service	165,158	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
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>284,043</b>	<b>303,117</b>	<b>475,012</b>
Unencumbered Cash Balance Dec 31	278,129	225,012	0
2016/2017/2018 Budget Authority Amount	603,273	483,117	475,012

Adopted Budget Special Recreation	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	26,504	32,481	44,481
Receipts:			
Charges to Customers			
Taxes	5,977	12,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,977</b>	<b>12,000</b>	<b>5,000</b>
<b>Resources Available:</b>	<b>32,481</b>	<b>44,481</b>	<b>49,481</b>
Expenditures:			
Commodities		0	49,481
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>49,481</b>
Unencumbered Cash Balance Dec 31	32,481	44,481	0
2016/2017/2018 Budget Authority Amount	22,052	25,852	49,481

City of Oskaloosa

2018

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Equipment Reserve</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	108,656	111,933	130,000
Receipts:			
Transfer from General	10,000	10,000	10,000
Transfer from Sewer	10,000	15,000	15,000
Transfer from Water	15,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>143,656</b>	<b>146,933</b>	<b>165,000</b>
Expenditures:			
Capital Outlay	31,723	16,933	165,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>31,723</b>	<b>16,933</b>	<b>165,000</b>
Unencumbered Cash Balance Dec 31	111,933	130,000	0
2016/2017/2018 Budget Authority Amount	140,758	157,898	165,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Improvements</b>	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	569,769	586,079	600,000
Receipts:			
Taxes	161,920	170,000	170,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>161,920</b>	<b>170,000</b>	<b>170,000</b>
<b>Resources Available:</b>	<b>731,689</b>	<b>756,079</b>	<b>770,000</b>
Expenditures:			
Capital Outlay	145,610	156,079	770,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>145,610</b>	<b>156,079</b>	<b>770,000</b>
Unencumbered Cash Balance Dec 31	586,079	600,000	0
2016/2017/2018 Budget Authority Amount	717,409	782,359	770,000



**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Oskaloosa**  
will meet on August 22, 2017 at 6:30 PM at City Hall 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 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	355,305	30.232	462,555	30.225	521,143	199,502	31.283
Debt Service	94,038	11.071	90,860	11.068	97,469	82,089	12.872
Library	36,400	5.157	38,338	5.155	36,987	32,953	5.167
Special Highway	67,313				72,141		
Water Utility	252,709		332,712		364,671		
Sewer Utility	284,043		303,117		475,012		
Special Recreation					49,481		
Equipment Reserve	31,723		16,933		165,000		
Capital Improvements	145,610		756,079				
Non-Budgeted Funds							
<b>Totals</b>	<b>1,267,141</b>	<b>46.460</b>	<b>2,000,594</b>	<b>46.448</b>	<b>1,781,904</b>	<b>314,544</b>	<b>49.322</b>
Less: Transfers	55,000		55,000		55,000		
Net Expenditure	1,212,141		1,945,594		1,726,904		
Total Tax Levied	312,297		298,466		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,379,153		6,425,877		6,377,335		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	3,608,203	3,497,667	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>3,608,203</b>	<b>3,497,667</b>	<b>0</b>

\*Tax rates are expressed in mills

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City of Oskaloosa  
City Official Title: City Clerk