

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.

		2025 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
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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	
Debt Service	10-113	8	8,358		
Library	12-1220	8	40,409	35,362	
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	
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
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: _____ 2024

 County Clerk

 Governing Body

2025

City of Oskaloosa

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

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.

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

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 <u>2024</u>	Proposed Year <u>2025</u>
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
	<u>\$0</u>	<u>\$0</u>
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	XXXXXXXXXXXXXXXXXX
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:			
General 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 F			
Total Expenditures	889,590	569,727	1,194,726
Unencumbered Cash Balance Dec 31	204,716	380,424	XXXXXXXXXXXXXXXXXX
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	XXXXXXXXXXXXXXXXXX
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	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	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	XXXXXXXXXXXXXXXXXX
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 I			
Total Expenditures	38,004	37,771	40,409
Unencumbered Cash Balance Dec 31	2,450	3,250	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	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	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2023	Estimate for 2024	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 Amount	144,390	151,989	153,154

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2023	Estimate for 2024	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
Transfer 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 Amount	418,000	403,894	416,411

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
Sewer Utility	Actual for 2023	Estimate for 2024	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	Prior Year	Current Year	Proposed Budget
Special Recreation	Actual for 2023	Estimate for 2024	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	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2023	Estimate for 2024	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	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2023	Estimate for 2024	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

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NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

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	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	30	Cash Balance Jan 1	160,268	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:									
		Transfer	20,000						
Total Receipts	0	Total Receipts	20,000	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	30	Resources Available:	180,268	Resources Available:	0	Resources Available:	0	Resources Available:	0
Expenditures:									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	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
								**	
								**	

** Note: These two block figures should agree.

CPA Summary	
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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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	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
<i>Revenue Neutral Rate**</i>							<i>41.435</i>
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		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,909,358		10,886,229		11,700,477		

Outstanding Indebtedness,

	2022	2023	2024
January 1,			
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. Hamrick, City Clerk
City Official Title: