

2019

**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 2019; and  
 (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2019		2			
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Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	589,427	202,295	
Debt Service	10-113	9	93,970	82,089	
Library	12-1220	9	36,681	33,020	
Special Highway		10	59,911		
Water Utility		10	377,121		
Sewer Utility		11	475,510		
Special Recreation		11	38,000		
Equipment Reserve		12	158,120		
Capital Improvements		12	893,551		
Non-Budgeted Funds		13			
<b>Totals</b>		XXXXXX	2,722,291	317,404	
Budget Summary		14			County Clerk's Use Only
Neighborhood Revitalization					

Tax Lid Limit (from Computation Tab)  
 Does the City Need to Hold an Election?

317,404  
 NO

Nov 1, 2018 Total  
 Assessed Valuation

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

*Ken Newell*  
*Michael Smith*  
*John Metzger*

Date Attested: \_\_\_\_\_ 2018

County Clerk

Governing Body

City of Oskaloosa

2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 314,544
2. Library levy in 2018 budget	- \$ 32,953
Other tax entity levy in 2018 budget	- \$ 82,089
3. Net tax levy	<u>\$ 199,502</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>0</u>
5. Increase in personal property for 2018 :	
5a. Personal property 2018	+ <u>210,296</u>
5b. Personal property 2017	- <u>219,279</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2018 :	
6a. Real estate	+ <u>0</u>
6b. State assessed	+ <u>0</u>
6c. New improvements	+ <u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of property that has changed in use during 2018 :	+ <u>0</u>
8. Expiration of property tax abatements	+ <u>0</u>
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>0</u>
11. Total estimated valuation July 1, 2018	<u>6,624,509</u>
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0000</u>
13. Percentage adjustment increase (12 times 3)	+ \$ <u>0</u>
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>2,793</u>
16. Total Percentage Adjustments	<u>\$ 2,793</u>

City of Oskaloosa

2019

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	199,502	24,663	305	166	2,487	132
Debt Service	82,089	10,148	125	68	1,023	54
Library	32,953	4,074	50	27	411	22
<b>TOTAL</b>	<b>314,544</b>	<b>38,885</b>	<b>480</b>	<b>261</b>	<b>3,921</b>	<b>208</b>

County Treas Motor Vehicle Estimate 38,885

County Treas Recreational Vehicle Estimate 480

County Treas 16/20M Vehicle Estimate 261

County Treas Commercial Vehicle Tax Estimate 3,921

County Treas Watercraft Tax Estimate 208

Motor Vehicle Factor 0.12362

Recreational Vehicle Factor 0.00153

16/20 Vehicle Factor 0.00083

Commercial Vehicle Factor 0.01247

Watercraft Factor 0.00066

City of Oskaloosa

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Sewer	Sewer Improvement		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	12-825d
	<b>Totals</b>	35,000	75,000	75,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	35,000	75,000	75,000	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 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, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						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	325,000	4/1:10/1	4/1	12,469	80,000	8,969	80,000
Series 2011	8/17/2011	8/17/2051	4.25	3,156,000	2,947,366	2/17:8/17	8/17	125,263	40,247	123,553	41,957
<b>Total G.O. Bonds</b>					<b>3,272,366</b>			<b>137,732</b>	<b>120,247</b>	<b>132,522</b>	<b>121,957</b>
<b>Revenue Bonds:</b>											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>3,272,366</b>			<b>137,732</b>	<b>120,247</b>	<b>132,522</b>	<b>121,957</b>

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

City of Oskaloosa

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
NONE							
<b>Totals</b>					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: 2019**

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>2018</u>	<u>2019</u>
Ad Valorem Tax	\$32,953	\$33,020
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$4,133	\$4,074
Recreational Vehicle Tax	\$47	\$50
16/20M Vehicle Tax	\$38	\$27
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$37,171</b>	<b>\$37,171</b>
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,376,350	\$6,624,509
Did Assessed Valuation Decrease?	No	
Levy Rate	5.168	4.985
Difference in Levy Rate:	(0.183)	
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

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	71,038	130,186	126,644
Receipts:			
Ad Valorem Tax	208,215	199,502	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,706		
Motor Vehicle Tax	23,609	24,229	24,663
Recreational Vehicle Tax	329	275	305
16/20M Vehicle Tax	207	221	166
Commercial Vehicle Tax	2,416	2,374	2,487
Watercraft Tax	123		132
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor Compensating Use Tax			
Local Sales Tax	59,318	65,000	65,000
Franchise Tax	84,220	90,000	90,000
Licenses	2,063	5,000	5,000
Fines & Fees	4,937	5,000	5,000
Charges for Services	25,549	30,000	30,000
Intergovernmental		20,000	
Transfer from Sewer		20,000	20,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	6,943	1,000	7,000
Neighborhood Revitalization Rebate			0
Miscellaneous	20,026		20,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>441,661</b>	<b>462,601</b>	<b>269,753</b>
<b>Resources Available:</b>	<b>512,699</b>	<b>592,787</b>	<b>396,397</b>
Expenditures:			
Genral Government	177,506	209,143	281,627
Law Enforcement	59,254	105,000	127,400
Parks & Recreation	69,767	72,000	92,500
Streets	65,986	70,000	77,900
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>382,513</b>	<b>466,143</b>	<b>589,427</b>
Unencumbered Cash Balance Dec 31	130,186	126,644	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	462,555	521,143	589,427
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			589,427
Tax Required			193,030
Delinquent Comp Rate: 4.8%			9,265
Amount of 2018 Ad Valorem Tax			<b>202,295</b>

CPA Summary



City of Oskaloosa

2019

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Expenditures:</b>			
<b>General Government</b>			
Salaries	96,288	110,000	113,300
Contractual	66,892	75,000	81,000
Commodities	11,921	20,000	20,000
Capital Outlay	2,405	4,143	67,327
<b>Total</b>	<b>177,506</b>	<b>209,143</b>	<b>281,627</b>
<b>Law Enforcement</b>			
Salaries	39,888	80,000	82,400
Contractual	14,592	20,000	20,000
Commodities	4,774	5,000	5,000
Capital Outlay		0	20,000
<b>Total</b>	<b>59,254</b>	<b>105,000</b>	<b>127,400</b>
<b>Parks and Recreation</b>			
Salaries	45,656	50,000	51,500
Contractual	10,029	10,000	10,000
Commodities	8,137	8,000	10,000
Capital Outlay	5,945	4,000	21,000
<b>Total</b>	<b>69,767</b>	<b>72,000</b>	<b>92,500</b>
<b>Streets</b>			
Salaries	24,155	30,000	30,900
Contractual	20,901	5,000	12,000
Commodities	4,649	20,000	20,000
Capital Outlay	16,281	15,000	15,000
<b>Total</b>	<b>65,986</b>	<b>70,000</b>	<b>77,900</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>372,513</b>	<b>456,143</b>	<b>579,427</b>

City of Oskaloosa

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	16,715	6,831	4,223
Receipts:			
Ad Valorem Tax	67,408	82,089	XXXXXXXXXXXXXXXX
Delinquent Tax	1,688		
Motor Vehicle Tax	10,506	8,873	10,148
Recreational Vehicle Tax	146	101	125
16/20M Vehicle Tax	96	81	68
Commercial Vehicle Tax	1,068	870	1,023
Watercraft Tax	63		54
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>80,975</b>	<b>92,014</b>	<b>11,418</b>
<b>Resources Available:</b>	<b>97,690</b>	<b>98,845</b>	<b>15,641</b>
Expenditures:			
Principal	75,000	80,000	80,000
Interest	15,859	12,469	8,970
		2,153	5,000
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>90,859</b>	<b>94,622</b>	<b>93,970</b>
Unencumbered Cash Balance Dec 31	6,831	4,223	XXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	95,860	97,469	93,970
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,970
		Tax Required	78,329
Delinquent Comp Rate:	4.8%		3,760
	Amount of 2018 Ad Valorem Tax		82,089

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	589
Receipts:			
Ad Valorem Tax	31,395	32,953	XXXXXXXXXXXXXXXX
Delinquent Tax	636		
Motor Vehicle Tax	4,072	4,133	4,074
Recreational Vehicle Tax	57	47	50
16/20M Vehicle Tax	36	38	27
Commercial Vehicle Tax	417	405	411
Watercraft Tax	25		22
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>36,638</b>	<b>37,576</b>	<b>4,584</b>
<b>Resources Available:</b>	<b>36,638</b>	<b>37,576</b>	<b>5,173</b>
Expenditures:			
Library	36,638	36,987	36,681
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>36,638</b>	<b>36,987</b>	<b>36,681</b>
Unencumbered Cash Balance Dec 31	0	589	XXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	38,338	36,987	36,681
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,681
		Tax Required	31,508
Delinquent Comp Rate:	4.8%		1,512
	Amount of 2018 Ad Valorem Tax		33,020

CPA Summary

Qualifies for

City of Oskaloosa

2019

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

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	14,161	1,561	30,681
Receipts:			
State of Kansas Gas Tax	28,846	29,120	29,230
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>28,846</b>	<b>29,120</b>	<b>29,230</b>
<b>Resources Available:</b>	<b>43,007</b>	<b>30,681</b>	<b>59,911</b>
Expenditures:			
Street Repair and Maint	41,446	0	59,911
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>41,446</b>	<b>0</b>	<b>59,911</b>
Unencumbered Cash Balance Dec 31	1,561	30,681	0
2017/2018/2019 Budget Authority Amount	99,338	72,141	59,911

Adopted Budget Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	87,383	75,121	67,121
Receipts:			
Charges to Customers	293,646	300,000	310,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>293,646</b>	<b>300,000</b>	<b>310,000</b>
<b>Resources Available:</b>	<b>381,029</b>	<b>375,121</b>	<b>377,121</b>
Expenditures:			
Personnel	46,729	48,000	49,440
Contractual	224,969	200,000	205,000
Commodities	22,401	45,000	60,000
Capital Outlay	0	0	47,681
Deposit Refunds	1,809	5,000	5,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>305,908</b>	<b>308,000</b>	<b>377,121</b>
Unencumbered Cash Balance Dec 31	75,121	67,121	0
2017/2018/2019 Budget Authority Amount	332,712	364,671	377,121

CPA Summary

City of Oskaloosa

2019

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

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	278,129	256,319	225,510
Receipts:			
Charges to Customers	221,817	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>221,817</b>	<b>250,000</b>	<b>250,000</b>
<b>Resources Available:</b>	<b>499,946</b>	<b>506,319</b>	<b>475,510</b>
Expenditures:			
Personnel	27,374	30,000	30,900
Contractual	8,855	20,000	90,000
Commodities	15,110	10,000	10,000
Capital Outlay	11,778	299	124,100
Debt Service	165,510	165,510	165,510
Transfer to Equipment Reserve	15,000	15,000	15,000
Transfer to Sewer Improvement		20,000	20,000
Transfer to General		20,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>243,627</b>	<b>280,809</b>	<b>475,510</b>
Unencumbered Cash Balance Dec 31	256,319	225,510	0
2017/2018/2019 Budget Authority Amoun	483,117	475,012	475,510

Adopted Budget Special Recreation	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	32,481	30,720	30,000
Receipts:			
Charges to Customers			
Alcohol Tax	9,840	5,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>9,840</b>	<b>5,000</b>	<b>8,000</b>
<b>Resources Available:</b>	<b>42,321</b>	<b>35,720</b>	<b>38,000</b>
Expenditures:			
Commodities	11,601	5,720	38,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>11,601</b>	<b>5,720</b>	<b>38,000</b>
Unencumbered Cash Balance Dec 31	30,720	30,000	0
2017/2018/2019 Budget Authority Amoun	25,852	49,481	38,000

CPA Summary

City of Oskaloosa

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

Adopted Budget Equipment Reserve	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	111,933	88,120	123,120
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			
<b>Total Receipts</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>146,933</b>	<b>123,120</b>	<b>158,120</b>
Expenditures:			
Capital Outlay	58,813	0	158,120
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>58,813</b>	<b>0</b>	<b>158,120</b>
Unencumbered Cash Balance Dec 31	88,120	123,120	0
2017/2018/2019 Budget Authority Amount	157,898	165,000	158,120

Adopted Budget Capital Improvements	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	586,078	618,551	718,551
Receipts:			
Taxes	170,596	170,000	175,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>170,596</b>	<b>170,000</b>	<b>175,000</b>
<b>Resources Available:</b>	<b>756,674</b>	<b>788,551</b>	<b>893,551</b>
Expenditures:			
Capital Outlay	138,123	70,000	893,551
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>138,123</b>	<b>70,000</b>	<b>893,551</b>
Unencumbered Cash Balance Dec 31	618,551	718,551	0
2017/2018/2019 Budget Authority Amount	782,359	770,000	893,551

CPA Summary

City of Oskaloosa

**NON-BUDGETED FUNDS**

2019

*(Only the actual budget year for 2017 is to be shown)*

Non-Budgeted Funds

(1) Fund Name: <b>Capital Reserve</b>		(2) Fund Name: <b>Sewer Improvement</b>		(3) Fund Name: <b>City Hall</b>		(4) Fund Name: <b></b>		(5) Fund Name: <b></b>	
	30		162,198		0		0		0
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer - Sewer									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	30	Resources Available:	162,198	Resources Available:	0	Resources Available:	0	Resources Available:	162,228
Expenditures:		Expenditures:		Expenditures:		Expenditures:		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	162,198	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	162,228

\*\* 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 August 23, 2018 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 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	382,513	30.225	466,143	31.288	589,427	202,295	30.537
Debt Service	90,859	11.068	94,622	12.874	93,970	82,089	12.392
Library	36,638	5.155	36,987	5.168	36,681	33,020	4.985
Special Highway	41,446				59,911		
Water Utility	305,908		308,000		377,121		
Sewer Utility	243,627		280,809		475,510		
Special Recreation	11,601		5,720		38,000		
Equipment Reserve	58,813				158,120		
Capital Improvements	138,123		70,000		893,551		
Non-Budgeted Funds							
Totals	1,309,528	46.448	1,262,281	49.330	2,722,291	317,404	47.914
Less: Transfers	35,000		75,000		75,000		
Net Expenditure	1,274,528		1,187,281		2,647,291		
Total Tax Levied	298,466		314,544		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,425,877		6,376,350		6,624,509		

Outstanding Indebtedness,

January 1,	2016	2017	2018
G.O. Bonds	3,497,667	3,385,972	3,272,366
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,497,667	3,385,972	3,272,366

\*Tax rates are expressed in mills

City of Oskaloosa

City Official Title: City Clerk