

2021

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 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	666,214	222,267	
Debt Service	10-113	9	91,859	71,602	
Library	12-1220	9	37,307	32,895	
Special Highway		10	99,070		
Water Utility		10	339,000		
Sewer Utility		11	327,000		
Special Recreation		11	31,242		
Equipment Reserve		12	190,264		
Capital Improvements		12	1,058,500		
Non-Budgeted Funds		13			
Totals		xxxxxx	2,840,456	326,764	
Budget Summary		14			County Clerk's Use Only
Neighborhood Revitalization					

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

326,764
NO

Nov 1, 2020 Total Assessed Valuation

Assisted by: _____
ATC Accounting _____

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

Date Attested: _____ 2020

John Orr _____
Michael Orr _____
John Orr _____
John Orr _____
John Orr _____

County Clerk

Governing Body

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>318,923</u>
2. Library levy in 2020 budget	- \$ <u>33,295</u>
Other tax entity levy in 2020 budget	- \$ _____
3. Net tax levy	\$ <u>285,628</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>54,018</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>195,944</u>	
5b. Personal property 2019	- <u>208,004</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
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 2020 :	+ <u>25,019</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>79,037</u>	
11. Total estimated valuation July 1, 2020	<u>7,362,169</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0109</u>	
13. Percentage adjustment increase (12 times 3)		+ \$ <u>3,100</u>
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>5,141</u>
16. Total Percentage Adjustments		\$ <u>8,241</u>

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ <u>71,602</u>
Property tax revenues for debt service in 2020 budget:	- <u>78,242</u>
Increased property tax revenues spent on debt service	<u>0</u>

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. 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 the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u><u>0</u></u>
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	<u>32,895</u>
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u><u>32,895</u></u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			<u><u>326,764</u></u>

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	5,141
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>5,141</u>

Exemption from Election Requirement Yes

City of Oskaloosa

2021

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

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	207,386	26,100	390	146	3,326	166
Debt Service	78,242	9,847	147	55	1,255	63
Library	33,295	4,190	63	23	534	27
TOTAL	318,923	40,137	600	224	5,115	256

County Treas Motor Vehicle Estimate 40,137

County Treas Recreational Vehicle Estimate 600

County Treas 16/20M Vehicle Estimate 224

County Treas Commercial Vehicle Tax Estimate 5,115

County Treas Watercraft Tax Estimate 256

Motor Vehicle Factor 0.12585

 Recreational Vehicle Factor 0.00188

 16/20 Vehicle Factor 0.00070

 Commercial Vehicle Factor 0.01604

 Watercraft Factor 0.00080

City of Oskaloosa

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Sewer	Sewer Improvement	20,000	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	20,000	12-825d
	Totals	75,000	75,000	75,000	
	Adjustments*				
	Adjusted Totals	75,000	75,000	75,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 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, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2004	3/22/2004	4/1/2021	1.5-4.378	1,165,000	165,000	4/1:10/1	4/1	5,469	80,000	1,859	85,000
Series 2011	8/17/2011	8/17/2051	4.25	3,156,000	2,865,162	2/17:8/17	8/17	122,103	43,407	119,925	45,585
Total G.O. Bonds					3,030,162			127,572	123,407	121,784	130,585
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,030,162			127,572	123,407	121,784	130,585

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 2020	Payments Due 2020	Payments Due 2021
None							
Totals					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: 2021

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 <u>2020</u>	Proposed Year <u>2021</u>
Ad Valorem Tax	\$33,295	\$32,895
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$3,809	\$4,190
Recreational Vehicle Tax	\$48	\$63
16/20M Vehicle Tax	\$19	\$23
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	\$7,016,031	\$7,362,169
Did Assessed Valuation Decrease?	No	
Levy Rate	4.746	4.468
Difference in Levy Rate:	(0.278)	
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

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	150,240	190,949	172,306
Receipts:			
Ad Valorem Tax	193,547	207,386	xxxxxxxxxxxxxxxx
Delinquent Tax	5,323		
Motor Vehicle Tax	25,423	23,335	26,100
Recreational Vehicle Tax	376	297	390
16/20M Vehicle Tax	137	119	146
Commercial Vehicle Tax	3,285	3,063	3,326
Watercraft Tax	116	157	166
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	60,023	70,000	70,000
Franchise Tax	82,506	95,000	95,000
Licenses	3,329	7,500	7,500
Fines & Fees	3,932	7,500	7,500
Charges for Services	15,070	30,000	30,000
Intergovernmental			
Donation			
Transfer from Sewer	20,000	20,000	20,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	20,886		20,000
Neighborhood Revitalization Rebate			0
Miscellaneous	25,966		
Does miscellaneous exceed 10% of Total R			
Total Receipts	459,919	464,357	280,128
Resources Available:	610,159	655,306	452,434
Expenditures:			
General Government	204,203	220,000	369,214
Law Enforcement	61,061	100,000	110,000
Parks & Recreation	83,822	78,500	107,500
Streets	60,124	74,500	69,500
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	419,210	483,000	666,214
Unencumbered Cash Balance Dec 31	190,949	172,306	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	589,427	647,242	666,214
Non-Appropriated Balance			
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 4.0%		
	Amount of 2020 Ad Valorem Tax		

CPA Summary

City of Oskaloosa

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OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Government			
Salaries	102,239	115,000	118,450
Contractual	77,639	85,000	85,000
Commodities	16,167	20,000	20,000
Capital Outlay	8,158	0	145,764
Total	204,203	220,000	369,214
Law Enforcement			
Salaries	41,204	40,000	87,550
Contractual	15,121	20,000	17,450
Commodities	4,736	5,000	5,000
Capital Outlay		35,000	0
Total	61,061	100,000	110,000
Parks & Recreation			
Salaries	47,850	55,000	56,700
Contractual	8,241	10,000	10,000
Commodities	7,227	10,000	10,000
Capital Outlay	20,504	3,500	30,800
Total	83,822	78,500	107,500
Streets			
Salaries	29,364	35,000	36,000
Contractual	16,043	12,000	12,000
Commodities	3,332	15,000	20,000
Capital Outlay	11,385	12,500	1,500
Total	60,124	74,500	69,500
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	409,210	473,000	656,214

City of Oskaloosa

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	4,756	7,908	11,624
Receipts:			
Ad Valorem Tax	78,012	78,242	xxxxxxxxxxxxxxxx
Delinquent Tax	2,242		
Motor Vehicle Tax	10,248	9,469	9,847
Recreational Vehicle Tax	154	120	147
16/20M Vehicle Tax	50	48	55
Commercial Vehicle Tax	1,351	1,243	1,255
Watercraft Tax	64	63	63
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	92,121	89,185	11,367
Resources Available:	96,877	97,093	22,991
Expenditures			
Principal	80,000	80,000	85,000
Interest	8,969	5,469	1,859
Cash Basis Reserve (2021 column)			5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	88,969	85,469	91,859
Unencumbered Cash Balance Dec 31	7,908	11,624	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	93,970	90,469	91,859
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			91,859
Tax Required			68,868
Delinquent Comp Rate: 4.0%			2,734
Amount of 2020 Ad Valorem Tax			71,602

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	473	831
Receipts:			
Ad Valorem Tax	31,382	33,295	xxxxxxxxxxxxxxxx
Delinquent Tax	893		
Motor Vehicle Tax	4,224	3,809	4,190
Recreational Vehicle Tax	63	48	63
16/20M Vehicle Tax	23	19	23
Commercial Vehicle Tax	543	500	534
Watercraft Tax	26	25	27
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	37,154	37,696	4,837
Resources Available:	37,154	38,169	5,668
Expenditures			
Library	36,681	37,338	37,307
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	36,681	37,338	37,307
Unencumbered Cash Balance Dec 31	473	831	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	36,681	37,338	37,307
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			37,307
Tax Required			31,639
Delinquent Comp Rate: 4.0%			1,256
Amount of 2020 Ad Valorem Tax			32,895

Qualifies for

CPA Summary

City of Oskaloosa

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	24,179	48,296	75,000
Receipts:			
State of Kansas Gas Tax	29,087	27,310	24,070
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	29,087	27,310	24,070
Resources Available:	53,266	75,606	99,070
Expenditures:			
Street Repair and Maint	4,970	606	99,070
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,970	606	99,070
Unencumbered Cash Balance Dec 31	48,296	75,000	0
2019/2020/2021 Budget Authority Amount	59,911	79,050	99,070

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	42,355	604	14,000
Receipts:			
Charges to Customers	306,351	325,000	325,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	306,351	325,000	325,000
Resources Available:	348,706	325,604	339,000
Expenditures:			
Personnel	45,699	50,000	50,000
Contractual	246,361	210,000	230,000
Commodities	22,630	40,000	20,000
Capital Outlay	21,834	604	24,000
Deposit Refunds	1,578	1,000	5,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	348,102	311,604	339,000
Unencumbered Cash Balance Dec 31	604	14,000	0
2019/2020/2021 Budget Authority Amount	377,121	347,915	339,000

CPA Summary

City of Oskaloosa

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	179,786	105,698	77,000
Receipts:			
Charges to Customers	221,919	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	221,919	250,000	250,000
Resources Available:	401,705	355,698	327,000
Expenditures:			
Personnel	30,900	27,000	32,000
Contractual	28,296	23,000	45,000
Commodities	8,143	8,000	10,000
Capital Outlay	8,158	188	19,490
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	20,000
Transfer to General	20,000	20,000	20,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	296,007	278,698	327,000
Unencumbered Cash Balance Dec 31	105,698	77,000	0
2019/2020/2021 Budget Authority Amount	475,510	383,376	327,000

Adopted Budget Special Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	17,072	13,222	23,000
Receipts:			
Liquor Tax	8,025	9,804	8,242
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	8,025	9,804	8,242
Resources Available:	25,097	23,026	31,242
Expenditures:			
Commodities	11,875	26	31,242
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,875	26	31,242
Unencumbered Cash Balance Dec 31	13,222	23,000	0
2019/2020/2021 Budget Authority Amount	38,000	34,876	31,242

CPA Summary

City of Oskaloosa

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Equipment Reserve	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	121,264	156,264	155,264
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:	156,264	191,264	190,264
Expenditures:			
Capital Outlay	0	36,000	190,264
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	36,000	190,264
Unencumbered Cash Balance Dec 31	156,264	155,264	0
2019/2020/2021 Budget Authority Amount	158,120	190,000	190,264

Adopted Budget Capital Improvements	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	715,775	789,462	873,500
Receipts:			
Taxes	172,670	185,000	185,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	172,670	185,000	185,000
Resources Available:	888,445	974,462	1,058,500
Expenditures:			
Capital Outlay	98,983	100,962	1,058,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	98,983	100,962	1,058,500
Unencumbered Cash Balance Dec 31	789,462	873,500	0
2019/2020/2021 Budget Authority Amount	893,551	995,000	1,058,500

CPA Summary

City of Oskaloosa

NON-BUDGETED FUNDS
(Only the actual budget year for 2019 is to be shown)

2021

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	182,198	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1	182,228
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
		Transfer	20,000						
Total Receipts	0	Total Receipts	20,000	Total Receipts	0	Total Receipts	0	Total Receipts	20,000
Resources Available:	30	Resources Available:	202,198	Resources Available:	0	Resources Available:	0	Resources Available:	202,228
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
		Capital Outlay	65,930						
Total Expenditures	0	Total Expenditures	65,930	Total Expenditures	0	Total Expenditures	0	Total Expenditures	65,930
Cash Balance Dec 31	30	Cash Balance Dec 31	136,268	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	136,298
									136,298

** Note: These two block figures should agree.

CPA Summary

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2020 July 1 Valuation: 7,362,169

Valuation Factor: 7,362.169

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
City of Oskaloosa
will meet on August 25, 2020 at 6:30pm 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 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	419,210	30.539	483,000	29.559	666,214	222,267	30.190
Debt Service	88,969	12.392	85,469	11.152	91,859	71,602	9.726
Library	36,681	4.985	37,338	4.746	37,307	32,895	4.468
Special Highway	4,970		606		99,070		
Water Utility	348,102		311,604		339,000		
Sewer Utility	296,007		278,698		327,000		
Special Recreation	11,875		26		31,242		
Equipment Reserve			36,000		190,264		
Capital Improvements	98,983		100,962		1,058,500		
Non-Budgeted Funds	65,930						
Totals	1,370,727	47.916	1,333,703	45.457	2,840,456	326,764	44.384
Less: Transfers	75,000		75,000		75,000		
Net Expenditure	1,295,727		1,258,703		2,765,456		
Total Tax Levied	317,404		318,923		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,624,224		7,016,031		7,362,169		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	3,272,366	3,152,119	3,030,162
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,272,366	3,152,119	3,030,162

*Tax rates are expressed in mills

City of Oskaloosa

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss:
 JEFFERSON COUNTY)

Clarke E. Davis and/or Marveta F. Davis and/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 13th day of

August, 2020, with subsequent publications being made on the following dates:

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

Clarke E. Davis
 Subscribed and sworn to before me this 13th day of August 2020.
Margaret A. Collier
 Notary Public

My commission expires 9-3-22.

NOTARY PUBLIC - State of Kansas
MARGARET A. COLLIER
 My App. Exp. 9-3-22

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 13, 2020)1t
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City of Oskaloosa
 City Official Title: City Clerk