20252026

CERTIFICATE

To the Clerk of Jefferson, State of Kansas

We, the undersigned officers of

Oskaloosa Recreation Commission

certify that the hearing mentioned in the attached publication was held and after the budget hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year. Per K.S.A. 12-1927 a copy of the budget has been submitted to the sponsoring entity and to county clerk .

Table of Contents for the Adopted Budget	Page No.	20252026 Adopted Budget of Expenditures for the Proposed Budget Year
Statement of Cond. Lease-Purchase/ Cert. of Participation	2	50,333.66
General	3	55,796 1.000
TOTAL	xxxxxx	55,796 1.000
Budget Hearing Notice		
Combined Rate/Budget Hearing Notice	1	
RNR Hearing Notice		

Assessed - 50, 333, 664

Total Revenue Neutral Rate	0.937
Total Proposed Estimated Mill Rate	1.000
Does budget require a resolution to exceed the RNR?	YES

Date Received: Sept. 22 2025

Julie Dunkle
County Clerk

Commission Members

Permanent Recreation Commission Address	Sponsoring USD/City Address
Oskaloosa Recreation Commission	USD 341
508 Liberty Street, Apt 2	PO Box 321
Oskaloosa, KS. 66066	Oskaloosa, KS. 66066

Provide point of contact:
Eric Bowser
POC phone number:
785-640-7559

Other County:	0
Other County:	0
Other County:	0
Other County:	0
Other County:	0

CPA Summary

Oskaloosa Recreation Commission 20252026

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023/24	Current Year Estimated 2024/25	Proposed Budget Year 20252026
Unencumbered Cash Balance		73,290	121,224
Receipts:			
Miscellaneous			
Does misc. exceeds 10%			
Total Receipts	32,177	50,549	50,358
Resources Available	73,893	123,839	171,582
Expenditures:			
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	603	2,615	55,796
Unencumbered Cash Balance	73,290	121,224	115,786

Dollar amount to be raised by 1.000 mill: $ 50,358

CPA Summary

Oskaloosa Recreation Commission 20252026

Statement of Conditional Lease-Purchase and Certificate of Participation

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Ending Date of Contract	Total Amount Financed (Beg Princ)	Princ Bal On @ Beg of FY: 2024/25	Pmts Due for the Year of 2024/25	Pmts Due for the Year of 20252026
Total						0	0	0

If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

(Published in The Oskaloosa Independent August 14, 2025)1t

NOTICE OF REVENUE NEUTRAL RATE HEARING AND BUDGET HEARING

The governing body of

Oskaloosa Recreation Commission

will meet on August 27, 2025 at 6:00 pm at USD 341 District Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds.
Detailed budget information is available at 404 Park Street and will be available at this meeting.

SUPPORTING COUNTIES

Jefferson (home county)

BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the proposed budget

Fund	Prior Year Actual 2023/24	Current Year Estimated 2024/25	Proposed Budget Year 20252026
General	603	2,615	55,796
Totals	603	2,615	55,796

Lease Purchases:	22	23	24
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*0.937*
Total Proposed Estimated Tax Rate	*1.000*

Eric Bowser

Recreation Commission Secretary

State of Kansas
Recreation Commission

20252026

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General	603	2,615	55,796
Totals	603	2,615	55,796

Lease Purchases:	22	23	24
July 1,	0	0	0

Revenue Neutral Rate as defined by KSA 79-2988	*0.937*
Total Proposed Estimated Tax Rate	*1.000*

Eric Bowser
Recreation Commission Secretary

Page No. [redacted]

RESOLUTION NO. 2025-001

WHEREAS, the Oskaloosa Recreation Commission has been operating a public recreation system under the provisions of Article 19 of Chapter 12 of the Kansas Statutes Annotated, and the Unified School District No. 341 is currently authorized to levy a property tax of not to exceed 0.937 mills for the use of the Recreation Commission; and

WHEREAS, the Oskaloosa Recreation Commission has determined that the maximum authorized property tax currently being levied for the use of the Commission is insufficient to operate the recreation system, and the Commission determines that increasing the annual levy is necessary;

BE IT RESOLVED, by the Oskaloosa Recreation Commission that the Commission hereby requests that the maximum annual mill levy be increased to 1.00 mills, and that the Commission requests the Unified School District No. 341 to authorize such an increase in accordance with K.S.A. 12-1927, and amendments thereto.

PASSED, by the Oskaloosa Recreation Commission on this 27th day of August, 2025.

Commission Members

Lori Whaley

Chairperson

Secretary

Roll Call Vote

A Roll Call Vote of the Okaloosa Recreation Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8-27-2025

Resolution No. 2025-001

Governing Body Member	Yes	No	No Vote
Lori Whaley	X		
Annie Kemper	X		
[illegible]	X		
[illegible]	X		
Tina Bowser	X		
TOTAL			

Certified:

Tina Bowser

Oskaloosa Recreation Commission 20252026

FUND PAGE

Adopted Budget **General Fund**	Prior Year Actual 2023/24	Current Year Estimated 2024/25	Proposed Budget Year 20252026
Unencumbered Cash Balance	41,716	73,290	121,224
Receipts:			
Prior Year Ad Valorem Taxes			
Current Year Ad Valorem Taxes	26,638	50,255	50,358
Back Taxes			
Vehicle Taxes (MVT)	4,937		
Recreational Taxes (RVT)	117		
Truck Taxes (16/20M tax)	202		
Commercial Vehicle Fee	190		
Watercraft Tax			
Miscellaneous			
Does misc. exceeds 10%			
Interest on Idle Funds	93	294	
Total Receipts	32,177	50,549	50,358
Resources Available	73,893	123,839	171,582
Expenditures:			
Davis Publications - publication fees	103	120	
A Child's World Day Care -2025 Color Run	500		
A Child's World Day Care - 2 storage units		2,495	
miscellaneous			55,796
Miscellaneous			
Does misc. exceeds 10%			
Total Expenditures	603	2,615	55,796
Unencumbered Cash Balance	73,290	121,224	115,786

Dollar amount to be raised by 1.000 mill: $ 50,358

CPA Summary

Page No. 3

Computation to Determine Dollar Amount Levy Limitation

Name of County	July 1 Valuation:		
Jefferson	50,357,626		
	0		
	0		
	0		
	0		
	0		
Total valuation:		50,357,626	
General Fund		1.000	
Dollar amount to be raised by 1.000 mill:			$ 50,358
Employee Benefits Fund		0.000	
			$ - 0
Total Revenue Neutral Rate		0.937	
Dollar amount to be raised by RNR			$ 47,197

Note: The dollar amount to be raised is an estimate based upon the preliminary total assessed valuation and the mill rate limitation. Computation as follows:

(total valuation of multiplied by mill rate of 0 divided by 1000) = $

The mill rate limitation is only applicable to the general fund. This dollar amount can change depending upon the final total assessed valuation.