State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	1,445,100	523,569	42.034
Debt Service	10-113	8	9,436		
Library	12-1220	8	40,062	35,470	2.848
Special Highway		9	194,705		
Water Utility		9	406,260		
Sewer Utility		10	377,810		
Special Recreation		10	22,124		
Equipment Reserve		11	153,025		
Capital Improvements		11	1,628,041		
Non-Budgeted Funds		12			
Totals		xxxxxx	4,276,563	559,039	44.882
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			12,439,422
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	41.840
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
ATC Accounting

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

Date Attested: Sept. 19 2025

Julie Dunkle
County Clerk

Governing Body

City of Oskaloosa

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	485,814	35,904	439	149	4,590	0
Debt Service						
Library	35,362	2,613	32	11	334	0
TOTAL	521,176	38,517	471	160	4,924	0

County Treas Motor Vehicle Estimate 38,517

County Treas Recreational Vehicle Estimate 471

County Treas 16/20M Vehicle Estimate 160

County Treas Commercial Vehicle Tax Estimate 4,924

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07390

Recreational Vehicle Factor 0.00090

16/20 Vehicle Factor 0.00031

Commercial Vehicle Factor 0.00945

Watercraft Factor 0.00000

City of Oskaloosa

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Sewer	Sewer Improvements	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 2025 and/or 2026 from a non-budgeted fund.

City of Oskaloosa

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	11/15/2020	9/1/2045	2.00-3.00	2,745,000	2,415,000	3/1:9/1	9/1	72,450	85,000	69,900	85,000
Total G.O. Bonds					**2,415,000**			**72,450**	**85,000**	**69,900**	**85,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,415,000**			**72,450**	**85,000**	**69,900**	**85,000**

City of Oskaloosa

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 2025	Payments Due 2025	Payments Due 2026
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: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$35,362	$35,470
Delinquent Tax	$0	$0
Motor Vehicle Tax	$2,705	$2,613
Recreational Vehicle Tax	$46	$32
16/20M Vehicle Tax	$13	$11
	$0	$0
TOTAL TAXES	$38,126	$38,126
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$11,612,054	$12,455,944
Did Assessed Valuation Decrease?	No	
Levy Rate	3.045	2.848
Difference in Levy Rate:	(0.197)	
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 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	204,716	355,248	562,970
Receipts:			
Ad Valorem Tax	421,972	485,814	xxxxxxxxxxxxxxx
Delinquent Tax	11,443		
Motor Vehicle Tax	36,568	36,123	35,904
Recreational Vehicle Tax	448	616	439
16/20M Vehicle Tax	206	173	149
Commercial Vehicle Tax	4,587	4,482	4,590
Watercraft Tax		240	0
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	97,708	100,000	105,000
Franchise Tax	93,111	105,000	105,000
Licenses	12,113	5,000	10,000
Fines & Fees	1,109	5,000	5,000
Charges for Services	22,460	30,000	30,000
Grant Income			
Transfer from Bond & Interest			
Transfer from Sewer		20,000	20,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	52,295	40,000	55,000
Neighborhood Revitalization Rebate			0
Miscellaneous	373		
Does miscellaneous exceed 10% of Total I			
Total Receipts	754,393	832,448	371,082
Resources Available:	959,109	1,187,696	934,052
Expenditures:			
Genral Government	345,776	350,926	951,100
Law Enforcement	75,247	81,800	182,000
Parks & Recreation	89,062	95,000	160,000
Streets	83,776	97,000	152,000
Transfer to Equipment Reserve	10,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	603,861	624,726	1,445,100
Unencumbered Cash Balance Dec 31	355,248	562,970	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,217,727	1,194,726	1,445,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,445,100
		Tax Required	511,048
	Delinquent Comp Rate:	2.5%	12,521
		Amount of 2025 Ad Valorem Tax	523,569

CPA Summary

City of Oskaloosa 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	139,549	142,000	167,000
Contractual	129,773	110,000	115,000
Commodities	53,359	50,000	50,000
Capital Outlay	23,095	48,926	619,100
Total	345,776	350,926	951,100
Law Enforcement			
Salaries	52,410	52,800	100,000
Contractual	19,922	22,000	25,000
Commodities	2,915	7,000	7,000
Capital Outlay		0	50,000
Total	75,247	81,800	182,000
Parks & Recreation			
Salaries	52,237	55,000	80,000
Contractual	10,000	10,000	20,000
Commodities	9,308	10,000	10,000
Capital Outlay	17,517	20,000	50,000
Total	89,062	95,000	160,000
Streets			
Salaries	18,773	20,000	75,000
Contractual	53,251	60,000	60,000
Commodities	9,467	12,000	12,000
Capital Outlay	2,285	5,000	5,000
Total	83,776	97,000	152,000
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	593,861	624,726	1,445,100

City of Oskaloosa 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,358	9,436	9,436
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	1,078		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,078	0	0
Resources Available:	9,436	9,436	9,436
Expenditures:			
Transfer to General		0	9,436
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	9,436
Unencumbered Cash Balance Dec 31	9,436	9,436	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	19,065	8,358	9,436
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,436
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,450	2,450	2,450
Receipts:			
Ad Valorem Tax	31,592	35,362	xxxxxxxxxxxxxxxx
Delinquent Tax	1,248		
Motor Vehicle Tax	3,448	2,705	2,613
Recreational Vehicle Tax	42	46	32
16/20M Vehicle Tax	22	13	11
Commercial Vehicle Tax	421	336	334
Watercraft Tax		18	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	36,773	38,480	2,990
Resources Available:	39,223	40,930	5,440
Expenditures:			
Library	36,773	38,480	40,062
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	36,773	38,480	40,062
Unencumbered Cash Balance Dec 31	2,450	2,450	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	37,771	40,409	40,062
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,062
		Tax Required	34,622
	Delinquent Comp Rate:	2.5%	848
		Amount of 2025 Ad Valorem Tax	35,470

Qualifies for

CPA Summary

City of Oskaloosa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	107,923	137,305	166,005
Receipts:			
State of Kansas Gas Tax	29,382	28,700	28,700
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,382**	**28,700**	**28,700**
Resources Available:	**137,305**	**166,005**	**194,705**
Expenditures:			
Street Repair and Maint		0	194,705
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**194,705**
Unencumbered Cash Balance Dec 31	137,305	166,005	0
2024/2025/2026 Budget Authority Amoun	151,989	153,154	194,705

Adopted Budget Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	305	9,671	26,260
Receipts:			
Charges to Customers	359,811	375,000	380,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**359,811**	**375,000**	**380,000**
Resources Available:	**360,116**	**384,671**	**406,260**
Expenditures:			
Personnel	36,689	38,000	55,000
Contractual	247,482	250,000	250,000
Commodities	20,511	20,000	30,000
Capital Outlay	34,502	38,411	56,260
Deposit Refunds	1,261	2,000	5,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**350,445**	**358,411**	**406,260**
Unencumbered Cash Balance Dec 31	9,671	26,260	0
2024/2025/2026 Budget Authority Amoun	403,894	416,411	406,260

CPA Summary

City of Oskaloosa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,891	4,392	77,810
Receipts:			
Charges to Customers	224,566	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	224,566	300,000	300,000
Resources Available:	238,457	304,392	377,810
Expenditures:			
Personnel	34,000	34,000	34,000
Contractual	29,814	30,000	45,000
Commodities	4,481	6,000	6,000
Capital Outlay	920	132	81,360
Debt Service	154,850	156,450	156,450
Transfer to Equipment Reserve	10,000	0	15,000
Transfer to Sewer Improvement		0	20,000
Transfer to General		0	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	234,065	226,582	377,810
Unencumbered Cash Balance Dec 31	4,392	77,810	0
2024/2025/2026 Budget Authority Amount	332,309	381,582	377,810

Adopted Budget **Special Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,754	18,246	10,823
Receipts:			
Liquor Tax	11,554	7,502	11,301
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	11,554	7,502	11,301
Resources Available:	31,308	25,748	22,124
Expenditures:			
Commodities	13,062	14,925	22,124
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	13,062	14,925	22,124
Unencumbered Cash Balance Dec 31	18,246	10,823	0
2024/2025/2026 Budget Authority Amount	44,622	29,925	22,124

CPA Summary

City of Oskaloosa 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Equipment Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	64,041	89,481	118,025
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	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,000	35,000	35,000
Resources Available:	94,041	124,481	153,025
Expenditures:			
Capital Outlay	4,560	6,456	153,025
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,560	6,456	153,025
Unencumbered Cash Balance Dec 31	89,481	118,025	0
2024/2025/2026 Budget Authority Amoun	132,585	131,456	153,025

Adopted Budget **Capital Improvements**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	989,519	1,160,285	1,368,041
Receipts:			
Taxes	238,415	250,000	260,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	238,415	250,000	260,000
Resources Available:	1,227,934	1,410,285	1,628,041
Expenditures:			
Capital Outlay	67,649	42,244	1,628,041
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	67,649	42,244	1,628,041
Unencumbered Cash Balance Dec 31	1,160,285	1,368,041	0
2024/2025/2026 Budget Authority Amoun	1,217,275	1,342,244	1,628,041

City of Oskaloosa

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

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 Cash Balance Jan 1	30	Unencumbered Cash Balance Jan 1	180,268	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 180,298
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	30	Resources Available:	180,268	Resources Available:	0	Resources Available:	0	Resources Available:	0	180,298
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	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	180,298 **
										180,298 **

** Note: These two block figures should agree.

CPA Summary

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss
JEFFERSON COUNTY)

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Oskaloosa Independent*, a weekly newspaper published 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 28th day of August, 2025 with subsequent publications being made on the following dates:

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

Holly Allen

Subscribed and sworn to before me this 28th day of Aug, 2025

Bridget A Wiechman
Notary Public

My commission expires 5-28-29

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 28, 2025) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Oskaloosa
will meet on September 17, 2025 at 7:00 PM at 212 W Washington Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	603,861	41.433	624,726	41.837	1,445,100	523,569	42.034
Debt Service					9,436		
Library	36,773	3.102	38,480	3.045	40,062	35,470	2.848
Special Highway					194,705		
Water Utility	350,445		358,411		406,260		
Sewer Utility	234,065		226,582		377,810		
Special Recreation	13,062		14,925		22,124		
Equipment Reserve	4,560		6,456		153,025		
Capital Improvements	67,649		42,244		1,628,041		
Non-Budgeted Funds							
Totals	1,310,415	44.535	1,311,824	44.882	4,276,563	559,039	44.882
						*Revenue Neutral Rate**	41.840
Less: Transfers	75,000		75,000		75,000		
Net Expenditure	1,235,415		1,236,824		4,201,563		
Total Tax Levied	484,829		521,176		xxxxxxxxxxxxxxx		
Assessed Valuation	10,886,229		11,612,054		12,455,944		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,575,000	2,495,000	2,415,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,575,000	2,495,000	2,415,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

City of Oskaloosa

City Official Title: City Clerk

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 28, 2025)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Oskaloosa
will meet on September 17, 2025 at 7:00 PM at 212 W Washington Street for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	603,861	41.433	624,726	41.837	1,445,100	523,569	42.034
Debt Service					9,436		
Library	36,773	3.102	38,480	3.045	40,062	35,470	2.848
Special Highway					194,705		
Water Utility	350,445		358,411		406,260		
Sewer Utility	234,065		226,582		377,810		
Special Recreation	13,062		14,925		22,124		
Equipment Reserve	4,560		6,456		153,025		
Capital Improvements	67,649		42,244		1,628,041		
Non-Budgeted Funds							
Totals	1,310,415	44.535	1,311,824	44.882	4,276,563	559,039	44.882
						*Revenue Neutral Rate***	*41.840*
Less: Transfers	75,000		75,000		75,000		
Net Expenditure	1,235,415		1,236,824		4,201,563		
Total Tax Levied	484,829		521,176		xxxxxxxxxxxxxxxxx		
Assessed Valuation	10,886,229		11,612,054		12,455,944		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,575,000	2,495,000	2,415,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,575,000	2,495,000	2,415,000

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

City of Oskaloosa

City Official Title: City Clerk

Resolution No. 2025-08

A RESOLUTION OF THE CITY OF OSKALOOSA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Oskaloosa was calculated as 41.840 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Oskaloosa will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 17, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Oskaloosa, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF OSKALOOSA:

The City of Oskaloosa shall levy a property tax rate exceeding the Revenue Neutral Rate of 41.840 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 17th day of September 2025 and **SIGNED** by the Mayor.

John M Norman

John Norman, Mayor

Attested:

Patty A. Hamm

Patty A. Hamm, City Clerk

SEAL

Roll Call Vote

A Roll Call Vote of the CITY OF OSKALOOSA, KS To Levy a Property Tax Exceeding the Revenue Neutral Rate

RESOLUTION NO. 2025-08

Governing Body Member	Yes	No	No Vote
JOHN NORMAN, MAYOR	X		
KEN NEWELL, COUNCIL PRESIDENT	X		
MIKE SMITH, COUNCIL MEMBER	X		
JOHN METZGER, COUNCIL MEMBER	X		
ARON BOYCE, COUNCIL MEMBER	X		
CHAUNCEY YOUNG, COUNCIL MEMBER	X		
TOTAL	**5 (voting members)**		

Certified:

PATTY A. HAMM, CITY CLERK

Jefferson County Clerk's Office

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

Please indicate below whether your governing body will be exceeding the Revenue Neutral rate:

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 44.882

The date of the Hearing is 09/17/25 at 7:00 p.m. and will be held at City Hall, 212 Washington St in Oskaloosa, KS

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2021.

Patty A. Hamm 7-14-25

SIGNATURE DATE

City Clerk

Title

Tax District