State of Kansas
Special District

2026

# CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
**Oskaloosa Fire Dst #8**

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation MVT, RVT,16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-3610 | 5 | 247,550 | 79,484 | 2.507 |
| Debt Service | 10-113 | | | | |
| No-Fund Warrants | 19-3601b | | 32,600 | 15,597 | 0.492 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 280,150 | 95,081 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 31,698,741 |
| RNR Hearing Notice | | | | | Nov. 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

Revenue Neutral Rate: 2.849

Assisted by:

Address:

Email:

Attest: 8/26, 2025

Julie Dunkle
County Clerk

Governing Body

**CPA Summary**

Oskaloosa Fire Dst #8
Jefferson County

2026

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

| 2025 Budgeted Funds | Tax Levy Amount in 2025 Budget | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 90,369 | 8,327 | 230 | 501 | 686 | 371 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| No-Fund Warrants | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 90,369 | 8,327 | 230 | 501 | 686 | 371 |

County Treas Motor Vehicle Estimate 8,327

County Treas Recreational Vehicle Estimate 230

County Treas 16/20M Vehicle Estimate 501

County Treas Commercial Vehicle Tax Estimate 686

County Treas Watercraft Tax Estimate 371

MVT Factor 0.09214

RVT Factor 0.00255

16/20M Factor 0.00554

Comm Veh Factor 0.00759

Watercraft Factor 0.00411

2026

Oskaloosa Fire Dst #8
Jefferson County

**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 |
|---|---|---|---|---|---|
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Oskaloosa Fire Dst #8
Jefferson County

2026

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| No-Fund Warrant | 1/1/2023 | 0.06 | 30,000 | 15,000 | | | 1,800 | 15,000 | 1,800 | 15,000 |
| | | | | | | | | | | |
| Total Other | | | | 15,000 | | | 1,800 | 15,000 | 1,800 | 15,000 |
| Total | | | | **15,000** | | | **1,800** | **15,000** | **1,800** | **15,000** |

## 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 On Jan 1, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

Oskaloosa Fire Dst #8
Jefferson County
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2026

State of Kansas
Special District

| Adopted Budget<br>**General** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 317,283 | 327,940 | 157,951 |
| Receipts: | | | |
| Ad Valorem Tax | 81,124 | 90,369 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,830 | | |
| Motor Vehicle Tax | 8,903 | 8,690 | 8,327 |
| Recreational Vehicle Tax | 247 | 280 | 230 |
| 16/20M Vehicle Tax | 721 | 790 | 501 |
| Commercial Vehicle Tax | 742 | 692 | 686 |
| Watercraft Tax | | | 371 |
| LAVTR | | | 0 |
| In Lieu of Taxes | | | |
| Co Treas Bal Jan 1 | 1,655 | 1,467 | |
| Co Treas Bal Dec 31 | -1,467 | | |
| | | | |
| Misc | 312 | | |
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| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **94,067** | **102,288** | **10,115** |
| **Resources Available:** | **411,350** | **430,228** | **168,066** |
| Expenditures: | | | |
| General Expense-Insurance | 903 | | |
| General Expense-Equipment | 71,085 | | |
| General Operating Expense | 11,422 | 149,194 | 247,550 |
| Maintenance Reserve | | 8,757 | |
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| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **83,410** | **157,951** | **247,550** |
| Unencumbered Cash Balance Dec 31 | 327,940 | 272,277 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 157,951 | 256,000 | 247,550 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 247,550 |
| | | Tax Required | 79,484 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 79,484 |

**CPA Summary**

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

| Adopted Budget<br>**No-Fund Warrants** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 30,000 | 46,878 | 17,003 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 124 | 125 | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| | 16,754 | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | 16,878 | 125 | 0 |
| **Resources Available:** | 46,878 | 47,003 | 17,003 |
| Expenditures: | | | |
| | | 30,000 | 32,600 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | 0 | 30,000 | 32,600 |
| Unencumbered Cash Balance Dec 31 | 46,878 | 17,003 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 30,000 | 32,600 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 32,600 |
| | | Tax Required | 15,597 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 15,597 |

Adopted Budget

| 0 | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | 0 | 0 | 0 |
| **Resources Available:** | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

| **CPA Summary** |
|---|
| |

# PUBLIC NOTICE

(Published in The Oskaloosa Independent August 7, 2025)1t

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Oskaloosa Township and Oskaloosa Fire District #8

Jefferson County

will meet on August 24, 2025 at 1:00 p.m. at Oskaloosa Fire Station 508 Jefferson Street, Oskaloosa , 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 Jefferson County Clerk's Office and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 2024 | | Current Year Estimate 2025 | | Proposed Budget 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 | 332,621 | 1.899 | 34,000 | 1.904 | 126,330 | 60,259 | 1.900 |
| Library | 24,966 | 1.264 | 26,000 | 1.238 | 26,200 | 20,723 | 1.076 |
| Fire General | 83,410 | 3.119 | 157,951 | 3.000 | 247,550 | 79,484 | 2.507 |
| No-Fund Warrants | | | | | 32,600 | 15,597 | 0.492 |
| Totals | 440,997 | 6.282 | 217,951 | 6.142 | 432,680 | 176,063 | 5.975 |
| | | | | | *Revenue Neutral Rate-Township General*** | | *1.804* |
| | | | | | *Revenue Neutral Rate-Library*** | | 1.185 |
| | | | | | *Revenue Neutral Rate-Fire District*** | | 2.849 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 440,997 | | 217,951 | | 432,680 | | |
| Total Tax Levied | 159,453 | | 170,443 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township General | 28,107,257 | | 30,054,962 | | 31,709,331 | | |
| Library | | | | | 19,253,387 | | |
| Fire District | 28,107,257 | | 30,054,962 | | 31,709,331 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 0 | | |
| Total | 0 | | 0 | | 0 | | |

*Tax rates are expressed in mills.

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

Vinnie Southiere, Township Treasurer

Resolution No. 2026-02

**A RESOLUTION OF THE County OF Jefferson, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the County of Jefferson was calculated as 2.849 mills by the Jefferson County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on 08/24/25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF Jefferson:**

The County of Jefferson shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.999 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 24 day of August 2025 (month and year) and SIGNED by the Governing Body.

Ken Fowler

Vincent M. Southwick

Attested:
Julie Dunkle
County Clerk

## Roll Call Vote

A Roll Call Vote of the Oskaloosa Fire To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 08/27/25

Resolution No. 2026-02

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| [illegible] | ✓ | | |
| [illegible] | ✓ | | |
| [illegible] | ✓ | | |
| [illegible] | ✓ | | |
| [illegible] | ✓ | | |
| [illegible] | ✓ | | |
| | | | |
| | | | |
| Vincent M. Southerland | ✓ | | |
| TOTAL | | | |

Certified: Julie Dunkle