CERTIFICATE

2026

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Oskaloosa Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was approved and adopted as the 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)
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Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	K.S.A.				
General	79-1962		126,330	60,259	1.90
Debt Service	10-113				
Library	12-1220		26,200	20,723	1.075
Road	68-518c				
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery					
Totals		xxxxxx	152530	80981.78	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	County Clerk's Use Only
Final County Assessed	
Oskaloosa Tow...	19,259,319
City of Oskaloosa	12,439,422
0	
Nov 1, 2025 Total Assessed Valuatio	31,698,741

Township Only Funds Revenue Neutral Rate	1.185
Township/3rd Class City Funds Revenue Neutral Rate	1.804

Assisted by:

Address:

Email:

Attest: 8/26 2025
Julie Dunkle
County Clerk

Governing Body
Kevin Fowler
Vincent M. Southerland

Special Road Election held for Mills for years.
First levy in .

CPA Summary

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

	Budgeted Funds for 2025	Tax Levies in the 2025 Budget	Allocation for Year 2026									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	1.904	4,674	0	139	0	318	0	356	0	42	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	1.238	3,039	0	90	0	206	0	231	0	28	0
	Road	0.000	0		0		0		0		0	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	0		0		0		0		0	
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	3.142	7,713		229		524		587		70	
	Total - 3rd Class City Levies (***)	3.142		0		0		0		0		0

Oskaloosa Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	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 Township
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
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

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
				Total	**0**	**0**	**0**

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

Oskaloosa Township 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 January 1	250,000	1,453	60,543
Receipts:			
Ad Valorem Tax	51,386	57,237	xxxxxxxxxxxxxx
Delinquent Tax	1,095	2,000	
Motor Vehicle Tax	5,475	6,000	4,674
Recreational Vehicle Tax	152	159	139
16/20 M Vehicle Tax	420	456	318
Commercial Vehicle Tax	457	335	356
Watercraft Tax			42
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Co Treas Bal Jan 1	964	903	
Co Treas Bal Dec 31	-903		
Other Revenue	25,028	26,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**84,074**	**93,090**	**5,528**
Resources Available:	**334,074**	**94,543**	**66,071**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment	9,030	9,000	9,000
Buildings Maintenance			
Insurance	15,624	15,000	15,000
General Operating Expense	8,000	10,000	32,330
Special Projects Reserve	275,000		40,000
Maintenance Reserve			
Library Expense Reimbursement	24,967		30,000
Cash Forward (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**332,621**	**34,000**	**126,330**
Unencumbered Cash Balance Dec 31	1,453	60,543	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	366,719	38,860	126,330
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	126,330
		Tax Required	60,259
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	60,259

CPA Summary

Oskaloosa Township 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 Basis Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	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

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	1,682
Receipts:			
Ad Valorem Tax	21,330	22,837	xxxxxxxxxxxxxxx
Delinquent Tax	302	200	200
Motor Vehicle Tax	2,767	3,408	3,039
Recreational Vehicle Tax	96	117	90
16/20M Vehicle Tax	297	335	206
Commercial Vehicle Tax	173	247	231
Watercraft Tax		59	28
Co Treas Bal Jan 1	480	479	
Co Treas Bal Dec 31	-479		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**24,966**	**27,682**	**3,795**
Resources Available:	**24,966**	**27,682**	**5,477**
Expenditures:			
General Operating Expense	24,966	26,000	26,200
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**24,966**	**26,000**	**26,200**
Unencumbered Cash Balance Dec 31	0	1,682	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	26,721	26,721	26,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,200
		Tax Required	20,723
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	20,723

CPA Summary

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: Oskaloosa Township
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	$22,837	$20,723
Delinquent Tax	$200	$200
Motor Vehicle Tax	$3,408	$3,039
Recreational Vehicle Tax	$117	$90
16/20M Vehicle Tax	$335	$206
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$26,897	$24,259
Difference in Total Taxes:	($2,638)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	#########	#########
Did Assessed Valuation Decrease?	No	
Levy Rate	1.238	0.654
Difference in Levy Rate:	(0.584)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Resolution No. 2026-01

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 1.804 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 1.900 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.

Kevin Fowler

Vincent M. Southwell

Attested:

Julie Dunkle
County Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on 08/24/25

Resolution No. 2026-01

Governing Body Member	Yes	No	No Vote
[signature]	✓		
[signature]	✓		
[signature]	✓		
[signature]	✓		
[signature]	✓		
[signature]	✓		
Vincent M Southwell	✓		
TOTAL			

Certified: Julie Dunkle

Process – 2026 Budgets

Two Hearings
1. RNR Hearing 2. Regular Budget Hearing
(Must be held in this order)

- Open RNR Hearing
- Ask for Public Comment

- Move that Oscoda ~~Twp~~ Twp shall levy a property tax rate exceeding the Revenue Neutral Rate of x.xxx Mills. 1.900

- Adopt resolution by motion, second and vote *" I move that we approve (or adopt) Resolution 202x-xxx of the* 2026-01 *to levy a property tax rate exceeding the revenue neutral rate"*., second, roll call vote.

- Sign Resolution
- Record the vote on the Roll Call Vote Form
- Sign Roll Call Vote Form

- Close RNR Hearing

- Open Regular Budget Hearing
- Ask for Public Comment

- Adopt Regular Budget by motion, second and vote
- Sign Budget Certificate

- Close Regular Budget hearing

- Documents to send to the County Clerk

Signed Certificate
Signed Resolution
Signed Roll Call Vote Form

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