

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.

		2026 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	1,445,100	523,569	
Debt Service	10-113	8	9,436		
Library	12-1220	8	40,062	35,470	
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	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
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

[Handwritten signatures]

 John M Norman

Date Attested: _____ 2025

 County Clerk

 Governing Body

2026

City of Oskaloosa

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				Watercraft
		MVT	RVT	16/20M Veh	Comm Veh	
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

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.

**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 <u>2025</u>	Proposed Year <u>2026</u>
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
	<u>\$0</u>	<u>\$0</u>
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

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

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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	XXXXXXXXXXXXXXXXXX
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 E			
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	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	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	XXXXXXXXXXXXXXXXXX
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 E			
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	XXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	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 R			
Total Expenditures	0	0	194,705
Unencumbered Cash Balance Dec 31	137,305	166,005	0
2024/2025/2026 Budget Authority Amount	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 R			
Total Expenditures	350,445	358,411	406,260
Unencumbered Cash Balance Dec 31	9,671	26,260	0
2024/2025/2026 Budget Authority Amount	403,894	416,411	406,260

CPA Summary

City of Oskaloosa

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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 R			
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 R			
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

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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 Amount	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 Amount	1,217,275	1,342,244	1,628,041

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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.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
	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
<i>Revenue Neutral Rate**</i>							<i>41.840</i>
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		XXXXXXXXXXXXXXXXXXXX		
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