State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Union Fire District #9
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 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			2.095
Fund	K.S.A.				~~FALSE~~
General	19-3610	5	147,675	81,445	
Debt Service	10-113				
Totals		xxxxxxx	147,675	81,445	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Jefferson County	25,176,589
Leavenworth	13,690,283
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	38,866,872

Revenue Neutral Rate: 2.097

Assisted by:

Address:

Email:

Date Attested: 9/3 2025

Julie A Dunkle
County Clerk

William A. Hansen Treasure
Ron Mc Trustee
K J Bird clerk

Governing Body

CPA Summary

Union Fire District #9
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
	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.

Union Fire District #9
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	81,474	5,098	130	247	140	49
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	81,474	5,098	130	247	140	49

County Treas Motor Vehicle Estimate 5,098

County Treas Recreational Vehicle Estimate 130

County Treas 16/20M Vehicle Estimate 247

County Treas Commercial Vehicle Tax Estimate 140

County Treas Watercraft Tax Estimate 49

MVT Factor 0.06257

RVT Factor 0.00160

16/20M Factor 0.00303

Comm Veh Factor 0.00172

Watercraft Factor 0.00060

Union Fire District #9
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:										
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.**

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	71,484	66,238	60,066
Receipts:			
Ad Valorem Tax	50,512	81,474	xxxxxxxxxxxxxxxx
Delinquent Tax	2,339	500	500
Motor Vehicle Tax	5,863	6,622	5,098
Recreational Vehicle Tax	145	230	130
16/20M Vehicle Tax	340	62	247
Commercial Vehicle Tax	161	69	140
Watercraft Tax	0	0	49
LAVTR			0
Co Treas Bal Jan 1	0	0	
Co Treas Bal Dec 31	-2,346		
Other Receipts-Distribution Income LV Co	33,222	0	
Other Receipts	804		
Other Receipts-Adjustment to AR	2,346		
Donations			
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	93,386	88,957	6,164
Resources Available:	164,870	155,195	66,230
Expenditures:			
General Operating Expense	98,632	95,129	147,675
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	98,632	95,129	147,675
Unencumbered Cash Balance Dec 31	66,238	60,066	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	118,511	150,950	147,675
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	147,675
		Tax Required	81,445
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	81,445

CPA Summary

PUBLIC NOTICE

(Published in The Oskaloosa Independent July 24, 2025)1t

NOTICE OF BUDGET HEARING

The governing body of

Union Township and Union Fire District #9

Jefferson County

will meet on August 11, 2025 at 7:00 p.m. at the Fire Station, 104 E Lucy Street, McLouth 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	4,000	0.106	2,500	0.099	9,751	2,378	0.094
Fire General	98,632	2.291	95,129	2.200	147,675	81,445	2.097
Totals	102,632	2.397	97,629	2.299	157,426	83,823	2.191
					*Revenue Neutral Rate-Township General***		*0.094*
					*Revenue Neutral Rate-Fire District***		2.097
Less: Transfers	0		0		0		
Net Expenditure	102,632		97,629		157,426		
Total Tax Levied	83,947		83,879		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township General	22,932,702		32,659,410		25,169,564		
Library							
Fire District	35,558,748		37,031,142		38,845,437		
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*

Ken Budy, Township Clerk