State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Rural Fire Dist #3

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	Amount of 2025 Ad Valorem Tax	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	80,980	51,123	3.10
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	80,980	51,123	3.10
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					16,486,608
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.600
Exceeding	3.1

Assisted by:
Sept. 22, 2025

Address:

Email:

Jared Baumann — 17 Sept 2025
Lisa Bard — 9-17-25
Richard V. Villiom — 9/17/2025

Attest: Sept. 22, 2025
Julie Dunker
County Clerk

Governing Body

CPA Summary

Rural Fire Dist #3
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	42,894	4,108	111	207	70	23
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	42,894	4,108	111	207	70	23

County Treas Motor Vehicle Estimate 4,108

County Treas Recreational Vehicle Estimate 111

County Treas 16/20M Vehicle Estimate 207

County Treas Commercial Vehicle Tax Estimate 70

County Treas Watercraft Tax Estimate 23

MVT Factor 0.09577

RVT Factor 0.00259

16/20M Factor 0.00483

Comm Veh Factor 0.00163

Watercraft Factor 0.00054

Rural Fire Dist #3
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.

Rural Fire Dist #3
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**	**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	0	1	25,238
Receipts:			
Ad Valorem Tax	41,985	42,894	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,194	100	100
Motor Vehicle Tax	4,537	33,000	4,108
Recreational Vehicle Tax	122	122	111
16/20M Vehicle Tax	225	192	207
Commercial Vehicle Tax	76	191	70
Watercraft Tax	0	0	23
LAVTR		0	0
In Lieu of Taxes			
Co Treas Bal Jan 1	0	0	
Co Treas Bal Dec 31	0		
Misc	378		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**48,517**	**76,499**	**4,619**
Resources Available:	**48,517**	**76,500**	**29,857**
Expenditures:			
General Expense-Other		10,000	
General Operating Expense	48,516	41,262	80,980
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**48,516**	**51,262**	**80,980**
Unencumbered Cash Balance Dec 31	1	25,238	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	51,262	72,640	80,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	80,980
		Tax Required	51,123
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	51,123

CPA Summary

PUBLIC NOTICE

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

NOTICE OF BUDGET HEARING

The governing body of
Rural Township and Rural Fire District #3
Jefferson County
will meet on September 15, 2025 at 7:00 p.m. at the Buck Creek School House 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	9,110	0.196	5,000	0.255	10,536	3,899	0.236
Building	50,000	0.214	1,000	0.120	49,400	732	0.044
Fire General	48,516	3.019	51,262	2.776	80,980	51,123	3.100
Totals	107,626	3.429	57,262	3.151	140,916	55,754	3.380
					*Revenue Neutral Rate-Township General***		*0.280*
					*Revenue Neutral Rate-Fire District***		2.600
Less: Transfers	0		0		0		
Net Expenditure	107,626		57,262		140,916		
Total Tax Levied	48,752		48,700		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township General	14,209,968		15,449,004		16,491,419		
Library							
Fire District	14,209,968		15,449,004		16,491,419		
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*

Richard Williams, Township Treasurer

Resolution 2025-002
Of the Rural Township Board, Jefferson County Kansas

Be it resolved that the Rural Township Board shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.60 Mills by 0.5 Mills to 3.10 Mills for Fire District #3.

Jared Baumann, Trustee _____ 15 Sept 2025
Signature Date

Lisa Bond, Secretary Lisa Q. Bond 9-15-25
Signature Date

Richard Williams, Treasurer _____ 9/15/2025
Signature Date

Roll Call Vote

A Roll Call Vote of the Rural Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 15 Sept 2025

Resolution No. 2025-001

Governing Body Member	Yes	No	No Vote
Jared Baumann	✓		
Richard U. Williams	✓		
Lisa Bond	✓		
TOTAL			

Certified: Julie Dunkle