State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Jefferson County , State of Kansas
We, the undersigned, officers of
Jefferson County Fire District #11 Delaware FD #11

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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	140,170	112,453	3.998
Debt Service	10-113				
Equipment Reserve					
Totals		xxxxxxxxx	140,170	112,453	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
28,125,988
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	4,249
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Paul Heinen & Associates, Inc.

Address:
317 Broadway St.
Valley Falls, KS 66088

Email:
PaulHeinenAssoc@gmail.com

Paul J. Heinen CA

Attest: Sept. 24, 2025

Julie Dunkle
County Clerk

JASON HEINEN
BRENT LLOYD
KELLY GATZMEYER
LOLEETA WELBORN
MEGAN ROYER

Governing Body

CPA Summary

Jefferson County Fire District #11
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	120.720	10.237	197	431	343	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	120.720	10,237	197	431	343	0

County Treas Motor Vehicle Estimate 10.237

County Treas Recreational Vehicle Estimate 197

County Treas 16/20M Vehicle Estimate 431

County Treas Commercial Vehicle Tax Estimate 343

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08480

RVT Factor 0.00163

16/20M Factor 0.00357

Comm Veh Facto 0.00284

Watercraft Facto 0.00000

2026

Jefferson County Fire District #11
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
NONE					
	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.

2026

Jefferson County Fire District #11
Jefferson County

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:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
NPME										
Total Revenue				0			0	0	0	0
Other:										
2020 FORD TRUCK	3/8/2022	4.00	50.800	12.939	3/22	3/22	1.456	12.939	0	0
Total Other				12.939			1.456	12.939	0	0
Total				**12,939**			**1.456**	**12,939**	**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
NONE							
			Total	**0**	**0**	**0**	**0**

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

Jefferson County Fire District #11
Jefferson County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,687	3,954	420
Receipts:			
Ad Valorem Tax	102,908	120,720	xxxxxxxxxxxxxxxx
Delinquent Tax	1,203	1,800	2,450
Motor Vehicle Tax	11,254	9,510	10,237
Recreational Vehicle Tax	228	190	197
16/20M Vehicle Tax	431	442	431
Commercial Vehicle Tax	375	352	343
Watercraft Tax		180	0
In Lieu of Taxes	11,136	9,750	10,164
Services			
Sale of Equipment	13,500	2,000	3,000
Donations	127	2,800	280
Insurance Proceeds	998		
Interest on Idle Funds	118	2,000	2,400
Neighborhood Revitalization Rebate			0
Miscellaneous	(165)		
Does misc. exceed 10% of Total Receipts			
Total Receipts	142,113	149,744	29,502
Resources Available:	149,800	153,698	29,922
Expenditures			
Advertising	696	600	60
Equipment	50,995	58,300	60,200
Equipment Leased	13,360	15,968	
Fire Calls	12,000	15,000	15,000
Fuel	3,394	4,060	4,240
Insurance	1,330	15,800	16,200
Interest	1,553	2,000	
Office Supplies	449	640	680
Payroll Taxes	688	720	720
Professional Fees	3,000	3,800	4,200
Repairs	30,600	26,750	28,500
Supplies	1,900	2,200	2,400
Training & Dues	450	1,500	1,610
Utilities	4,532	4,940	5,160
Equipment Fund	20,000		
Licenses	86		
Medium Line	813	1,000	1,200
Cash Reserve (2026 column)			
Miscellaneous			
Does misc exceed 10% Total Expenditure			
Total Expenditures	145,846	153,278	140,170
Unencumbered Cash Balance Dec 31	3,954	420	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	145,846	153,278	140,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	140,170
		Tax Required	110,248
	Delinquent Comp Rate:	2.0%	2,205
		Amount of 2025 Ad Valorem Tax	112,453

CPA Summary

MOVING?
TELL US!
The Vindicator
785-945-3257

Trust to Perry Johnson and April Johnson, Lot 44, Block B, Lake Shore Estates Blk. B.

WD: Ross D. Brinker, et al, to Tyler Pracht, et al, two tracts in the SW1/4 of 3-8-18.

WD: JWB LLC to JWB LLC, two tracts in the NE1/4 survey 2025R1923 of 19-11-20.

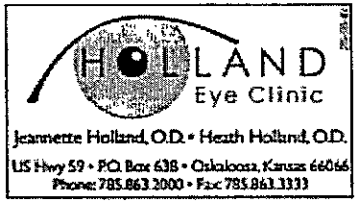
WD: JWB LLC to Donald G. Parr Jr., et al, a tract in the NE1/4 survey 2025R1923 of 19-11-20.

TD: Donald G. Parr Jr., et al,









PUBLIC NOTICE

(Published in The Valley Falls Vindicator August 21, 2025)1t

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

The governing body of
Delaware Township
Jefferson County
will meet on September 2, 2025 at 9:00 a.m. at Delaware Township Hall, 501 Broadway St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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.

Fund	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	65,000	1.638	84,200	1.366	112,950	62,965	2.391
Debt Service							
Library	65,832	2.854	66,915	2.526	90,300	83,630	3.174
Road							
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	130,832	4.492	151,115	3.892	203,250	146,576	5.565
					*Funds Supported by Township Only - Revenue Neutral Rate**		0.600
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		4.426
Less: Transfers	0		0		0		
Net Expenditure	130,832		151,115		203,250		
Total Tax Levied	94,411		93,457		xxxxxxxxxxxxx		
Total Assessed Valuation	21,011,632		24,006,610		26,339,095		
Township Assessed Valuation Only					16,081,699		

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

Lee Welborn
Township Treasurer

MOVING SALE
Aug. 22 -24 • 8 a.m. to 5 p.m.
Eagle collection and a variety of other items.
17541 134th St., Winchester
3 miles south of Winchester and ¼ mile east of Wellman Rd.
Don't miss this one!

FOR RENT
Brown Brothers Self-Storage
105 Sycamore St., Valley Falls
Rates/availability:
785-215-2636
785-215-1414

4 bedroom house on hwy. Remodeled. New heat & AC. Comes with appliances. Yard care provided. No pets. $1,000 per month with references.
913-886-6515 or 913-370-3798

BOARD RESOLUTION OF DELAWARE FIRE DISTRICT #11
TO LEVY A PROPERTY TAX RATE

DULY PASSED ON SEPTEMBER 9th, 2025

THE REVENUE NEUTRAL RATE

RESOLUTION No. 2025-02

THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DELAWARE FIRE DISTRICT #11:

The DELAWARE FIRE DISTRICT #11 shall levy a property tax rate of 4.073 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 9th day of September, 2025 and signed by the DELAWARE FIRE DISTRICT #11 Governing Body, Jefferson County, Kansas.

DELAWARE FIRE DISTRICT #11 GOVERNING BODY

Megan Royer, Chairman

Brent Lloyd, Treasurer

Lee Welborn, Secretary

Jason Heinen, Board Member

Kelly Gatzemeyer, Board Member

Roll Call Vote

A Roll Call Vote of the **Delaware Fire District #11** To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2025.
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Gatzmeyer, Kelly	XX		
Heinen, Jason	XX		
Lloyd, Brent	XX		
Royer, Megan	XX		
Welborn, Loleeta "Lee"			XX
TOTAL	4	0	1

Certified: _____

I, KELLY GATZMEYER, move that the proposed 2026 Budget for the DELAWARE FIRE DISTRICT #11 presented with a Mill Levy of 4.073 notice to be published in the Valley Falls Vindicator.

Also the Notice of Levy a Property Tax Rate exceeding the Revenue Neutral Rate of 4.249 and the Public Hearing to be held on September 9th, 2025 at 7:30 pm at the Fire Station, 204 Louisa Street, Valley Falls, KS 66088.

Seconded by: JASON HEINEN

4 Ayes

0 Nays