State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Delaware Watershed Joint District No. 10
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			
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Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1208	5	501,000	366,047	1.751
Debt Service	10-113				
Totals		xxxxxxxx	501,000	366,047	1.751
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	County Clerk's Use Only
Final County Assessed Valuation	
Jefferson County	116,200,435
Jackson County	66,570,502
Atchison County	18,793,331
Nemaha County	7,412,893
0	
Nov 1, 2025 Total Assessed Valuation	208,977,161

Revenue Neutral Rate	1.748
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Corbin Pfrang

Address:

Email:

Date Attested: Sept. 29, 2025

County Clerk

Governing Body

CPA Summary

Delaware Watershed Joint District No. 10
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	347,636	33,978	861	2,678	1,451	187
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	347,636	33,978	861	2,678	1,451	187

County Treas Motor Vehicle Estimate 33,978

County Treas Recreational Vehicle Estimate 861

County Treas 16/20M Vehicle Estimate 2,678

County Treas Commercial Vehicle Tax Estimate 1,451

County Treas Watercraft Tax Estimate 187

MVT Factor 0.09774

RVT Factor 0.00248

16/20M Factor 0.00770

Comm Veh Factor 0.00417

Watercraft Factor 0.00054

2026

Delaware Watershed Joint District No. 10
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.

Delaware Watershed Joint District No. 10
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	134,343	135,744	95,798
Receipts:			
Ad Valorem Tax	392,723	347,636	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		32,377	33,978
Recreational Vehicle Tax		829	861
16/20M Vehicle Tax		2,639	2,678
Commercial Vehicle Tax		1,385	1,451
Watercraft Tax		188	187
Transfer from CD	110,304		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	503,027	385,054	39,155
Resources Available:	637,370	520,798	134,953
Expenditures:			
Construction Expenditures	256,838	270,000	290,000
Operation & Maintenance	110,215	125,000	160,000
Fees	23,969	28,000	30,000
Engineering	41,893	80,000	100,000
Office	30,212	32,000	36,000
Contracting Officer	38,499	40,000	45,000
State Cost Share		-150,000	-160,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	501,626	425,000	501,000
Unencumbered Cash Balance Dec 31	135,744	95,798	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	585,500	521,500	501,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	501,000
		Tax Required	366,047
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	366,047

CPA Summary

PUBLIC NOTICE

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

NOTICE OF HEARING TO EXCEED REVENUE RATE AND BUDGET HEARING

The governing body of
Delaware Watershed Joint District No. 10
Jefferson County
will meet on August 28, 2025 at 7:00 PM at 125 West 4th St Holton, Kansas 66436 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate
Detailed budget information is available at 125 West 4th St Holton, Kansas 66436 and will be available at this hearing

SUPPORTING COUNTIES
Jefferson County (home county) Jackson County, Atchison County, Nemaha County

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

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	501,626	1.810	425,000	1.807	501,000	366,047	1.806
Debt Service							
Totals	501,626	1.810	425,000	1.807	501,000	366,047	1.806
						*Revenue Neutral Rate***	*1.748*
Less: Transfers	0		0		0		
Net Expenditures	501,626		425,000		501,000		
Total Tax Levied	350,401		347,636		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	193,567,620		200,395,380		202,676,374		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**_Revenue Neutral Rate as defined by KSA 79-2988_

Delaware Watershed Joint District No. 10

A RESOLUTION OF THE DELAWARE WATERSHED JOINT DISTRICT NO. 10 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Delaware Watershed Joint District No. 10 was calculated as 1.748 mills by Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Delaware Watershed Joint District No. 10 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body of the Delaware Watershed Joint District No. 10 held a hearing on August 28, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Delaware Watershed Joint District No. 10 having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE DELAWARE WATERSHED JOINT DISTRICT NO. 10;

The Delaware Watershed Joint District No. 10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.748 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 28 day of August, 2025 and SIGNED by the President.

David A. Schmidt 8-28-2025

President

Attested:

Contracting Officer

Roll Call Vote

Delaware Watershed Joint District No. 10

Hearing to Exceed Revenue Neutral Rate: August 28, 2025

Governing Body Member	Yes	No	No Vote
Dan Barrow	X		
Tim Bolz	X		
Dean Burns	X		
Gary Coleman	X		
Frank Gilliland	X		
Jim Marietta	X		
Mike McCrory	X		
Gregg Oswald	X		
Gary Pfrang			X
Dave Schmitz	X		
Aaron Utz	X		
TOTAL	**10**	**0**	**1**

Attested: