State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Norton Fire District #12
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			
Fund	**K.S.A.**				
General	19-3610	5	68,722	38,284	1.625
Debt Service	10-113				
No-Fund Warrants	19-3601b		19,000	17,478	0.742
Non-Budgeted Funds					
Totals		xxxxxxxx	87,722	55,762	4.205
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	13,265,701
Atchison	10,289,174
0	
0	
0	
Nov 1, 2025 Total Assessed Valuation	23,554,875

Revenue Neutral Rate: 1.417

Assisted by:

Address:

Email:

Date Attested: Sept. 9, 2025

Julie Dunkle
County Clerk

David Schneider
Governing Body

CPA Summary

Norton Fire District #12
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	36,722	1,110	19	61	19	14
Debt Service	0	0	0	0	0	0
No-Fund Warrants	11,195	339	6	19	6	4
	0	0	0	0	0	0
Total	47,917	1,449	25	80	25	18

County Treas Motor Vehicle Estimate 1,449

County Treas Recreational Vehicle Estimate 25

County Treas 16/20M Vehicle Estimate 80

County Treas Commercial Vehicle Tax Estimate 25

County Treas Watercraft Tax Estimate 18

MVT Factor 0.03024

RVT Factor 0.00052

16/20M Factor 0.00167

Comm Veh Factor 0.00052

Watercraft Factor 0.00038

Norton Fire District #12
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.

2026

Norton Fire District #12
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:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
No-Fund Warrants	2/2/2025	0.02	80,000	80,000					1,600	16,000
Total Other				80,000			0	0	1,600	16,000
Total				**80,000**			**0**	**0**	**1,600**	**16,000**

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	5,257	2,943	20,202
Receipts:			
Ad Valorem Tax	10,870	36,722	xxxxxxxxxxxxxxxxx
Delinquent Tax	168	170	50
Motor Vehicle Tax	830	1,494	1,110
Recreational Vehicle Tax	14	28	19
16/20M Vehicle Tax	57	172	61
Commercial Vehicle Tax	14	26	19
Watercraft Tax		5	14
LAVTR			0
Co Treas Bal Jan 1	242	242	
Co Treas Bal Dec 31	-242		
Sale of Equipment		4,000	
Check Charge			
Misc			
Transfer from General			
From Atchison Co Taxes	9,796	11,122	8,963
Other Receipts	3,932		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**25,681**	**53,981**	**10,236**
Resources Available:	**30,938**	**56,924**	**30,438**
Expenditures:			
General Operating Expense	27,995	36,722	36,722
Equipment			32,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**27,995**	**36,722**	**68,722**
Unencumbered Cash Balance Dec 31	2,943	20,202	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	28,111	66,629	68,722
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	68,722
		Tax Required	38,284
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	38,284

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **No-Fund Warrants**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,753	4,396	1,098
Receipts:			
Ad Valorem Tax	6,919	11,195	xxxxxxxxxxxxxxxx
Delinquent Tax	68	50	50
Motor Vehicle Tax	750	1,350	339
Recreational Vehicle Tax	13	26	6
16/20M Vehicle Tax	52	155	19
Commercial Vehicle Tax	13	24	6
Watercraft Tax		3	4
Co Treas Bal Jan 1	219	219	
Co Treas Bal Dec 31	-219		
Taxes from Atchison Co	6,468		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	14,283	13,022	424
Resources Available:	21,036	17,418	1,522
Expenditures:			
General Operating Expense	16,640	16,320	19,000
Cash Basis Reserve			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	16,640	16,320	19,000
Unencumbered Cash Balance Dec 31	4,396	1,098	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	21,320	16,320	19,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,000
		Tax Required	17,478
		Delinquent Comp Rate: 0.0%	0
		Amount of 2025 Ad Valorem Tax	17,478

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

PUBLIC NOTICE

(Published in The Oskaloosa Independent July 17, 2025)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Norton Township and Norton Fire District #12

Jefferson County

will meet on September 7, 2025 at 5:30 p.m. at 508 Taggart, Nortonville, Kansas 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	6,560	0.520	7,600	0.582	11,000	8,507	0.642
Library	10,000	1.251	15,000	1.463	19,105	13,445	1.014
Fire General	27,995	0.883	36,722	1.594	68,722	38,284	2.887
No-Fund Warrants	16,640	0.562	16,320	0.486	19,000	17,478	1.318
Totals	61,195	3.216	75,642	4.125	117,827	77,714	5.861
					*Revenue Neutral Rate-Township General***		*1.471*
					*Revenue Neutral Rate-Library***		0.573
					*Revenue Neutral Rate-Fire District***		1.417
Less: Transfers	0		0		0		
Net Expenditure	61,195		75,642		117,827		
Total Tax Levied	49,468		170,443		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township General	12,514,799		12,852,585		13,258,825		
Library					8,501,612		
Fire District	22,607,995		23,032,508		13,258,825		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	48,000		32,000		80,000		
Lease Purchase Principal	0		0		0		
Total	48,000		32,000		80,000		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

David Schneider, Township Trustee

Resolution No. 2509

A RESOLUTION OF THE County OF Jefferson, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Fire District #12 Jefferson was calculated as 1.417 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Fire District #12 Jefferson will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-7-25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Fire District #12 Jefferson, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF Jefferson: Fire District #12

The County of Fire District #12 Jefferson shall levy a property tax rate exceeding the Revenue Neutral Rate of 4,205 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 7th day of Sept 2025 (month and year) and SIGNED by the Governing Body.

David Schneider

Gary W. Kin

Ashley B. Bl

Attested:
Julie Drundle
County Clerk

Roll Call Vote

A Roll Call Vote of the Fire District #12 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9-7-25

Resolution No. 2509

Governing Body Member	Yes	No	No Vote
David Schneider	✓		
Ashley B. Bz	✓		
Tony W. K	✓		
TOTAL			

Certified:

Julie Dunkle