State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Sarcoxie Fire Dist #4

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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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		56,705	
Fund	**K.S.A.**				
General	19-3610	5	104,485	~~53,150~~	2.760
Debt Service	10-113				
				56,705	
Totals		xxxxxxxxxx	104,485	~~53,150~~	2.760
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					20,543,654
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 2.587

Assisted by:

Address:

Email:

Roberta Kent Treasurer

Kim Boyer

Robert Jackson Clerk

Attest: 8/26, 2025

Julie Dunkle
County Clerk

Governing Body

CPA Summary

Sarcoxie Fire Dist #4
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	53,347	5,207	108	79	201	37
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	53,347	5,207	108	79	201	37

County Treas Motor Vehicle Estimate 5,207

County Treas Recreational Vehicle Estimate 108

County Treas 16/20M Vehicle Estimate 79

County Treas Commercial Vehicle Tax Estimate 201

County Treas Watercraft Tax Estimate 37

MVT Factor 0.09761

RVT Factor 0.00202

16/20M Factor 0.00148

Comm Veh Factor 0.00377

Watercraft Factor 0.00069

2026

Sarcoxie Fire Dist #4
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.

Sarcoxie Fire Dist #4
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.

Sarcoxie Fire Dist #4
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	78,444	75,448	45,603
Receipts:			
Ad Valorem Tax	52,268	53,347	xxxxxxxxxxxxxxxxx
Delinquent Tax	914	100	100
Motor Vehicle Tax	5,981	5,413	5,207
Recreational Vehicle Tax	120	94	108
16/20M Vehicle Tax	111	117	79
Commercial Vehicle Tax	183	59	201
Watercraft Tax		0	37
LAVTR			0
In Lieu of Taxes			
Co Treas Bal Jan 1	1,092	1,025	
Co Treas Bal Dec 31	-1,025		
Other Receipts			
Rent			
Interest on Idle Funds	3,433		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**63,077**	**60,155**	**5,732**
Resources Available:	**141,521**	**135,603**	**51,335**
Expenditures:			
General Operating Expense	66,005	90,000	108,040
Equipment			
Buildings			
Miscellaneous	68		
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**66,073**	**90,000**	**108,040**
Unencumbered Cash Balance Dec 31	75,448	45,603	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	94,104	92,850	108,040
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,040
		Tax Required	56,705
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	56,705

CPA Summary

PUBLIC NOTICE

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Sarcoxie Township and Sarcoxie Fire District #4

Jefferson County

will meet on August 20, 2025 at 7:00 p.m. at Fire Station #2, 21st St. & Union Road, Sarcoxie TWP , 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	49,000	0.434	10,000	0.392	48,980	7,564	0.368
Fire General	66,073	3.055	90,000	2.760	108,040	56,705	2.760
Totals	115,073	3.489	100,000	3.152	157,020	64,269	3.128
					*Revenue Neutral Rate-Township General***		*0.368*
					*Revenue Neutral Rate-Fire District***		2.587
Less: Transfers	0		0		0		
Net Expenditure	115,073		100,000		157,020		
Total Tax Levied	60,941		60,932		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township General	17,461,712		19,330,389		20,541,753		
Library							
Fire District	17,461,712		19,330,389		20,541,753		
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*

Roberta Renz, Township Treasurer

Resolution No 2025-2

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 Jefferson was calculated as 2.587 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Jefferson County Fire Dist #4 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 20 Aug 2025 (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 Jefferson County Fire Dist #4 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 County Fire Dist #4

The County of Jefferson shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.760 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 20 day of Aug 2025 (month and year) and SIGNED by the Governing Body.

Trustee

Clerk

Roberta Renz Treasurer

Attested:

Julie A. Dunkle

County Clerk

Roll Call Vote

A Roll Call Vote of the Jefferson County Fire Dist #4 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 20 Aug 2025

Resolution No. 2025-2

Governing Body Member	Yes	No	No Vote
Kim Swearingin, Trustee	✓		
Robert Lockwood, Clerk	✓		
Roberta Renz, Treasurer	✓		
TOTAL			

Certified:

Julie A. Dunkle