CERTIFICATE

2026

To the Clerk of Jefferson County , State of Kansas
We, the undersigned, officers of
Jefferson Fire District #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
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			
Fund	**K.S.A.**				
General	19-3610	5	49,300	33,832	1.999
Debt Service	10-113				
Non-Budgeted Funds					
Totals		xxxxxxxxx	49,300	33,832	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					16,920,561
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.884
Exceeding RNR	2.00

Assisted by:

Address:

Email:

Treasurer

Secretary

Governing Body

Attest: 9/10, 2025

Julie A. Dunker
County Clerk

CPA Summary

Jefferson Fire District #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	31,879	3,742	62	358	51	29
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	31,879	3,742	62	358	51	29

County Treas Motor Vehicle Estimate 3,742

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 358

County Treas Commercial Vehicle Tax Estimate 51

County Treas Watercraft Tax Estimate 29

MVT Factor 0.11738

RVT Factor 0.00194

16/20M Factor 0.01123

Comm Veh Factor 0.00160

Watercraft Factor 0.00091

2026

Jefferson Fire District #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.

Jefferson Fire District #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**	**0**

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

Jefferson Fire District #10
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	19,108	21,338	11,126
Receipts:			
Ad Valorem Tax	36,625	31,879	xxxxxxxxxxxxxxxxx
Delinquent Tax	943	100	100
Motor Vehicle Tax	4,085	3,657	3,742
Recreational Vehicle Tax	71	69	62
16/20M Vehicle Tax	410	378	358
Commercial Vehicle Tax	55	58	51
Watercraft Tax		0	29
LAVTR			0
Co Treas Bal Jan 1	578	647	
Co Treas Bal Dec 31	-647		
Insurance Loss Proceeds	10,110		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**52,230**	**36,788**	**4,342**
Resources Available:	**71,338**	**58,126**	**15,468**
Expenditures:			
General Operating Expense	50,000	47,000	49,300
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**50,000**	**47,000**	**49,300**
Unencumbered Cash Balance Dec 31	21,338	11,126	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	53,508	48,800	49,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,300
		Tax Required	33,832
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	33,832

CPA Summary

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 28, 2025)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Jefferson Fire District #10
Jefferson County,
will meet on September 9, 2025 at 6:50 p.m. at Jefferson #10 Fire Station, 104 3rd St, Winchester for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied 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 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	50,000	2.314	47,000	1.915	49,300	33,832	2.000
Debt Service							
Non-Budgeted Funds							
Totals	50,000	2.314	47,000	1.915	49,300	33,832	2.000
						*Revenue Neutral Rate***	*1.884*
Less: Transfers	0		0		0		
Net Expenditures	50,000		47,000		49,300		
Total Tax Levied	37,153		31,879		xxxxxxxxxxxxxxx		
Assessed Valuation	16,049,837		16,635,150		16,912,115		

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*

Monte Moore

Resolution No. 2025-01

Jefferson, Fire Dist #10

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

WHEREAS, the Revenue Neutral Rate for the County of Jefferson, Fire Dist #10 was calculated as 1.884 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Jefferson, Fire Dist #10 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9/9/25 (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 Jefferson, Fire Dist. #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 COUNTY OF Jefferson, Fire Dist #10

The County of Jefferson, Fire Dist #10 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.000 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 (month and year) and SIGNED by the Governing Body.

Attested:

Julie Dunkle

County Clerk

Roll Call Vote

A Roll Call Vote of the Jefferson Fire Board To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/9/2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Ronald Mayo		✓	
Donna Hobbs	—		
Jack Sullivan	✓		
Harold Burden	✓		
Morton Mc	✓		
[illegible]	✓		
Joel Robertson	✓		
TOTAL	5	1	

Certified: Julie Dunkle