State of Kansas
County Special District

Jefferson County 2026

**CERTIFICATE (2)**

| Table of Contents: | | Page No. | 2026 Adopted Budget | | | |
|---|---|---|---|---|---|---|
| | | | Expenditures | Amount of 2025 Ad Valorem Tax | County Clerk's Use Only | |
| | | | | | Nov. 1 Final Assessed Valuation | Final Tax Rate* |
| Fund | K.S.A. | | | | | |
| Bloomfield Cemetery | 17-1330 | | 7,400 | 4,106 | 1,509,282 | 2.720 |
| Buster Cemetery | 17-1330 | | 5,025 | 4,442 | 9,399,476 | .472 |
| Fairview Cemetery | 17-1330 | | 3,100 | 4,522 | 2,862,556 | 1.579 |
| Fowler Cemetery | 17-1330 | | 11,750 | 4,705 | 7,052,825 | .667 |
| Gragg Chapel Cemetery | 17-1330 | | 1,497 | 1,416 | 3,250,003 | .435 |
| Grantville Cemetery | 17-1330 | | 25,755 | 10,604 | 17,530,238 | .604 |
| Hardy Oak & Chester Cemete | 17-1330 | | 3,496 | 3,194 | 20,543,654 | .155 |
| Hull Grove Cemetery | 17-1330 | | 6,892 | 1,363 | 1,997,581 | .682 |
| McLouth Cemetery | 17-1330 | | 21,721 | 27,066 | 15,366,504 | 1.761 |
| Meriden Cemetery | 17-1330 | | 14,295 | 11,304 | 40,132,623 | .281 |
| Nortonville Cemetery | 17-1330 | | 17,675 | 14,175 | 16,730,809 | .847 |
| Oak Ridge Cemetery | 17-1330 | | 13,400 | 6,629 | 23,869,536 | .276 |
| Ozawkie Cemetery | 17-1330 | | 12,260 | 10,834 | 23,669,191 | .457 |
| Pleasant View Cemetery | 17-1330 | | 10,280 | 9,165 | 26,960,084 | .339 |
| Plum Grove Cemetery | 17-1330 | | 3,653 | 2,910 | 2,811,995 | 1.034 |
| Reformed Presb. Cemetery | 17-1330 | | 3,772 | 2,471 | 4,681,170 | .529 |
| Rose Hill Cemetery | 17-1330 | | 3,875 | 3,392 | 17,146,292 | .197 |
| Spring Grove Cemetery | 17-1330 | | 5,085 | 6,824 | 3,744,248 | 1.822 |
| Underwood Cemetery | 17-1330 | | 8,410 | 3,310 | 10,456,502 | .316 |
| Wildhorse Cemetery | 17-1330 | | 3,350 | 3,837 | 9,460,295 | .405 |
| Winchester Cemetery | 17-1330 | | 4,315 | 3,849 | 7,740,370 | .497 |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |

Attest: 11/30 2025

Julie A. Dunkle
County Clerk

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Jefferson County
Special District Name: Reformed Presb. Cemetery

**FUND PAGE**

| Adopted Budget for **GENERAL FUND** | Prior Year Actual 2024 | Current Year Estimate 2025 | Proposed Budget Year 2026 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 6,428 | 5,322 | 1,056 |
| Ad Valorem Tax | 2,418 | 2,500 | xxxxxxxxxxxxx |
| Delinquent Tax | 57 | 25 | 25 |
| Motor Vehicle Tax | 198 | 189 | 179 |
| Recreational Vehicle Tax | 4 | 3 | 4 |
| 16/20M Vehicle Tax | 37 | 28 | 29 |
| Commercial Vehicle Tax | 8 | 4 | 8 |
| Watercraft Tax | | 0 | 0 |
| LAVTR | | | |
| | | | |
| Co Treas Bal Jan 1 | 23 | (15) | |
| Co Treas Bal Dec 31 | (15) | | |
| Donations | 3,550 | | |
| Burial Permits | 300 | | |
| Openings and Closings | 150 | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **6,730** | **2,734** | **245** |
| **Resources Available:** | **13,158** | **8,056** | **1,301** |
| Expenditures: | | | |
| General Operating Expense and Mowing | 2,635 | 7,000 | 3,772 |
| Tree Removal | 5,200 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| **Total Expenditures** | **7,835** | **7,000** | **3,772** |
| Unencumbered Cash Balance, Dec 31 | 5,322 | 1,056 | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 3,772 |
| | | Tax Required | 2,471 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,471 |

CPA Summary

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

| Budgeted Fund Names | Ad Valorem Tax Levy for 2024 | Allocation for Year 2026 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 2.475 | 179 | 4 | 29 | 8 | 0 |
| | | | | | | |
| Total | 2.475 | 179 | 4 | 29 | 8 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 179 | | | | |
| County Treas RVT Estimate | | 4 | | | |
| County Treas 16/20M Estimate | | | 29 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 8 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.07232 | | | | |
| RVT Factor | | 0.00162 | | | |
| 16/20M Factor | | | 0.01172 | | |
| Commercial Vehicle Factor | | | | 0.00323 | |
| Watercraft Factor | | | | | 0.00000 |

# PUBLIC NOTICE

(Published in The Oskaloosa Independent/Valley Falls Vindicator July 31, 2025)1t

## NOTICE OF BUDGET AND RATE HEARING

| | Prior Year Actual 2024 | | Current Yr Estimate 2025 | | Proposed Budget Year 2026 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Special District Funds | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | July 1, 2025 Estimated Valuation | Proposed Estimted Tax Rate* | *Revenue Neutral Rate*** |
| Bloomfield Cemetery | RNR Hearing held August 20, 2025 at 6:00 p.m. 13207 Meriden Rd, | | | | | 4,106 | 1,509,157 | 2.721 | 1.639 |
| Buster Cemetery | 4,846 | 0.546 | 4,850 | 0.512 | 5,025 | 4,442 | 9,400,224 | 0.473 | 0.473 |
| Fairview Cemetery | RNR Hearing held August 23, 2025 at 10:00 a.m. 12457 123rd St.Oskaloosa | | | | | 4,522 | 2,847,551 | 1.588 | 1.148 |
| Fowler Cemetery | 3,592 | 0.757 | 22,106 | 0.697 | 11,750 | 4,705 | 7,054,331 | 0.667 | 0.667 |
| Gragg Chapel Cemetery | 1,587 | 0.439 | 1,683 | 0.428 | 1,497 | 1,416 | 3,249,826 | 0.436 | 0.436 |
| Grantville Cemetery | 18,874 | 0.664 | 27,487 | 0.634 | 25,755 | 10,604 | 17,538,418 | 0.605 | 0.605 |
| Hardy Oak & Chester Cemetery | 6,392 | 0.227 | 40,000 | 0.165 | 3,496 | 3,194 | 20,541,753 | 0.155 | 0.155 |
| Hull Grove Cemetery | 1,830 | 0.767 | 10,000 | 0.683 | 6,892 | 1,363 | 1,997,581 | 0.682 | 0.682 |
| McLouth Cemetery | RNR Hearing held August 27, 2025 at 7:00 p.m. 104 W Lucy, McLouth | | | | | 27,066 | 15,359,104 | 1.762 | 1.175 |
| Meriden Cemetery | 14,828 | 0.336 | 45,381 | 0.300 | 14,295 | 11,304 | 40,156,756 | 0.281 | 0.281 |
| Nortonville Cemetery | RNR Hearing held August 11, 2025 at 7:00 p.m.at 329 Main, Nortonville | | | | | 14,175 | 16,720,097 | 0.848 | 0.448 |
| Oak Ridge Cemetery | 7,941 | 0.332 | 15,612 | 0.292 | 13,400 | 6,629 | 24,023,330 | 0.276 | 0.276 |
| Ozawkie Cemetery | 12,718 | 0.546 | 83,540 | 0.492 | 12,260 | 10,834 | 23,670,661 | 0.458 | 0.458 |
| Pleasant View Cemetery | 10,419 | 0.388 | 10,574 | 0.360 | 10,280 | 9,165 | 26,970,674 | 0.340 | 0.340 |
| Plum Grove Cemetery | 5,251 | 1.190 | 3,332 | 1.099 | 3,653 | 2,910 | 2,811,995 | 1.035 | 1.035 |
| Reformed Presb. Cemetery | 7,835 | 0.534 | 7,000 | 0.533 | 3,772 | 2,471 | 4,673,075 | 0.529 | 0.529 |
| Rose Hill Cemetery | 4,135 | 0.222 | 3,931 | 0.211 | 3,875 | 3,392 | 17,156,577 | 0.198 | 0.198 |
| Spring Grove Cemetery | RNR Hearing August 24, 2025 at 6:00 p.m. at Cemetery | | | | | 6,824 | 3,744,454 | 1.822 | 1.128 |
| Underwood Cemetery | 2,822 | 0.354 | 7,000 | 0.333 | 8,410 | 3,310 | 10,461,312 | 0.316 | 0.316 |
| Wildhorse Cemetery | 6,674 | 0.179 | 4,407 | 0.421 | 3,350 | 3,837 | 9,452,611 | 0.406 | 0.406 |
| Winchester Cemetery | 5,025 | 0.563 | 6,286 | 0.515 | 4,315 | 3,849 | 7,740,745 | 0.497 | 0.497 |
| Grantville Drainage | 0 | 1.871 | 35,121 | 3.336 | 20,810 | 8,718 | 2,653,302 | 3.286 | 3.286 |
| Kaw-Delaware Drainage | 6,193 | 1.516 | 7,000 | 2.996 | 11,220 | 11,864 | 4,060,909 | 2.922 | 2.930 |
| Muddy Creek Drainage | 1,199 | 0.695 | 1,227 | 0.655 | 1,172 | 1,067 | 1,703,753 | 0.626 | 0.626 |
| Hutchinson Ditch Drainage | 2,000 | 0.648 | 500 | 0.649 | 810 | 190 | 291,091 | 0.652 | 0.652 |
| Kaw Half Breed Drainage | 1,000 | 0.640 | 1,000 | 0.677 | 1,087 | 250 | 352,653 | 0.709 | 0.710 |
| Stonehouse Drainage | 4,309 | 1.313 | 4,112 | 1.182 | 4,053 | 3,587 | 3,212,375 | 1.117 | 1.117 |
| Thompsonville #6 Watershed | 8,070 | 3.263 | 7,636 | 3.197 | 7,790 | 7,292 | 2,333,753 | 3.125 | 3.125 |
| Sewer #2-Indian Ridge | 12,290 | | 60,000 | | 52,000 | 0 | Funded With | Special Assmts | |
| Sewer #3-Hilldale | 6,134 | | 6,500 | | 5,800 | 0 | Funded With | Special Assmts | |
| Sewer #5-Hickory Acres | 23,979 | | 32,735 | | 1,000 | 0 | Funded With | Special Assmts | |
| Sewer #6-Lakeshore Est. | 34,821 | | 40,000 | | 31,000 | 0 | Funded With | Special Assmts | |
| Sewer #7-Lake Ridge | 4,612 | | 11,660 | | 3,300 | 0 | Funded With | Special Assmts | |
| Sewer #8-Wind & Wave | 33,962 | | 83,275 | | 23,000 | 0 | Funded With | Special Assmts | |
| Sewer #10-Three Hills | 10,257 | | 25,717 | | 3,100 | 0 | Funded With | Special Assmts | |
| Sewer #11-Hilldale South | 16,563 | | 29,647 | | 8,500 | 0 | Funded With | Special Assmts | |
| Sewer #12-Westshore Est | 2,277 | | 12,266 | | 1,000 | 0 | Funded With | Special Assmts | |

(Sewers funded by special assessments

*Tax rates are expressed in mills

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

Julie A. Dunkle

Jefferson County Clerk

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Winchester R.P. Cemetery, **HEREBY NOTIFIES THE** Jefferson **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025. When County form is rec'd. for such

WITNESS my hand and official seal on June 30, 2025.

(Seal)

Eileen Tolbert
Clerk or Officer of Governing Body

RECEIVED
JUN 30 2025
JEFFERSON COUNTY CLERK