State of Kansas
Special District

2026

## CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
**Fairview**

ify that: (1) the hearing mentioned in the attached publication was held; August 23, 2025 at 10:00 a.m. 12457 122nd St, Oskaloosa
(2) after the Budget Hearing and RNR 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 | 17-1330 | 5 | 3,100 | 4,522 | 1.579 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 3,100 | 4,522 | |
| Budget Hearing Notice | | | | | Coun Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 2,862,556 |
| RNR Hearing Notice | | | | | Nov. 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 1.148 |
| Exceeding | 1.588 |

Assisted by:

Address:

Email:

Robert P. Newell - V. Pres.
Dean Newell - Pres.
Gary Mahaney - Sec.
Jamie L. Klenklen - Treas.

Attest: 8/27, 2025
Julie Dunkle
County Clerk

Governing Body

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name Jefferson County

Special District Name Fairview 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 | 1,670 | 523 | (1,782) |
| Ad Valorem Tax | 3,211 | 2,300 | xxxxxxxxxxxxx |
| Delinquent Tax | 256 | 30 | 30 |
| Motor Vehicle Tax | 267 | 310 | 310 |
| Recreational Vehicle Tax | 2 | 3 | 3 |
| 16/20M Vehicle Tax | 20 | 17 | 17 |
| Commercial Vehicle Tax | 0 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 0 |
| LAVTR | | | |
| | | | |
| In Lieu of Taxes | | | |
| Co Treas Bal Jan 1 | 62 | (65) | |
| Co Treas Bal Dec 31 | (65) | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **3,753** | **2,595** | **360** |
| **Resources Available:** | **5,423** | **3,118** | **(1,422)** |
| Expenditures: | | | |
| General Operating Expense | 100 | 100 | 100 |
| Increased Mowing Expense | 4,800 | 4,800 | 3,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| **Total Expenditures** | **4,900** | **4,900** | **3,100** |
| Unencumbered Cash Balance, Dec 31 | 523 | (1,782) | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 3,100 |
| | | Tax Required | 4,522 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount of 2025 Ad Valorem Tax | 4,522 |

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 | 3,271 | 310 | 3 | 17 | 0 | 0 |
| | | | | | | |
| Total | 3,271 | 310 | 3 | 17 | 0 | 0 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas MVT Estimate | 310 | | | | |
| County Treas RVT Estimate | | 3 | | | |
| County Treas 16/20M Estimate | | | 17 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 0 | |
| County Treas Watercraft Tax Estimate | | | | | 0 |

| | | | | | |
|---|---|---|---|---|---|
| MVT Factor | 0.09477 | | | | |
| RVT Factor | | 0.00092 | | | |
| 16/20M Factor | | | 0.00520 | | |
| Commercial Vehicle Factor | | | | 0.00000 | |
| 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 | | 3,000 | 0 | Funded With | Special Assmts | |
| Sewer #8-Wind n 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

Resolution No. 2025-01

**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 1.148 mills by the Jefferson County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on 8/23/25 (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, 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:**

The County of Jefferson shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.588 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 23 day of 8-25 (month and year) and SIGNED by the Governing Body.

Robert P. Newell

Dan Newell

Gary Malsbury

James L. Klenklen

Attested:

Julie Dunkel

County Clerk

## Roll Call Vote

A Roll Call Vote of the Fair View Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8-23-25

Resolution No. 2025-01

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Robert P. Newell | ✓ | | |
| Gary Mahaffey | ✓ | | |
| Dean Newell | ✓ | | |
| Jamie L. Klenklen | ✓ | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | | | |

Certified:

Julie Dunkle