[redacted] [redacted]

State of Kansas
County Special District

**CONSOLIDATED METHOD FUND PAGE** 2025

County Name: Jackson County
Special District Name: Springhill Cemetary

**FUND PAGE**

| Adopted Budget for GENERAL FUND | Prior Year Actual 2023 | Current Year Estimate 2024 | Proposed Budget Year 2025 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 23,655 | 11,999 | (770) |
| Ad Valorem Tax | | [redacted] 7,504 | xxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 750 | 537 |
| Recreational Vehicle Tax | | 16 | 13 |
| 16/20M Vehicle Tax | | 95 | 106 |
| Commercial Vehicle Tax | | 48 | 39 |
| Watercraft Tax | | 4 | 4 |
| LAVTR | | | |
| | | | |
| In Lieu of Taxes | [redacted] | | |
| Jackson County | [redacted] 9,601 | | |
| Plot Sales | 640 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 10,241 | 8,417 | 699 |
| Resources Available: | 33,896 | 20,416 | (71) |
| Expenditures: | | | |
| Mowing | 6,255 | 8,000 | 2,779 |
| Operations | 3,999 | 2,399 | 2,399 |
| Bank Charge | 12 | 62 | 15 |
| Plotting | 0 | 0 | 0 |
| Stone Maintenance | 0 | 4,244 | 0 |
| Road Repair | 11,631 | 2,520 | 2,240 |
| Burial Expense | 0 | 1,000 | 0 |
| Supplies | 0 | 1,000 | 0 |
| Transfer | | 1,961 | 0 |
| Total Expenditures | 21,897 | 21,186 | 7,433 |
| Unencumbered Cash Balance, Dec 31 | 11,999 | (770) | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 7,433 |
| | | Tax Required | [redacted] 7,504 |
| | Delinquency Computation % Rate | | 0% |
| | | Amount of 2024 Ad Valorem Tax | 7,504 |

K.S.A. 2024 Supp 79-2930

CPA Summary

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

| Budgeted Fund Names | Ad Valorem Tax Levy for 2023 | Allocation for Year 2025 MVT Alloc | RVT Alloc | 16/20M Veh Alloc | Commercial Veh Alloc | Watercraft Alloc |
|---|---|---|---|---|---|---|
| General | 7,504 | 537 | 13 | 106 | 39 | 4 |
| | | | | | | |
| Total | 7,504 | 537 | 13 | 106 | 39 | 4 |

County Treas MVT Estimate 537
County Treas RVT Estimate 13
County Treas 16/20M Estimate 106
County Treas Commercial Vehicle Tax Estimate 39
County Treas Watercraft Tax Estimate 4

MVT Factor 0.07158
RVT Factor 0.00167
16/20M Factor 0.01413
Commercial Vehicle Factor 0.00521
Watercraft Factor 0.00050



Value 6,099,064
Mill 1.230

[redacted] 10/9/25

0
0

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 | 7,504 | 602 | 13 | 106 | 39 | 3 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 7,504 | 602 | 13 | 106 | 39 | 3 |

County Treas Motor Vehicle Estimate 602

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 106

County Treas Commercial Vehicle Tax Estimate 39

County Treas Watercraft Tax Estimate 3

MVT Factor 0.08025

RVT Factor 0.00173

16/20M Factor 0.01411

Comm Veh Factor 0.00525

Watercraft Factor 0.00039

0
0

## 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 |
|---|---|---|---|---|---|
| | | | | | |
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| | 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.

0
0

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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

*(Published in The Holton Recorder, Holton, Kan., on Wednesday, Aug. 6, 2025.)*

# NOTICE OF BUDGET HEARING

The governing body of

## Jackson County

will meet on 9-11-25 at 7:00 pm at Memorial Hall at the Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 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 for 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 | 8,614,157 | 30.784 | 9,199,341 | 28.900 | 9,508,895 | 4,654,762 | 28.650 |
| Debt Service | | | | | | | |
| Road & Bridge | 6,086,506 | 20.629 | 5,166,937 | 22.720 | 4,865,453 | 3,657,498 | 22.512 |
| Noxious Weed | 300,386 | 0.965 | 419,556 | 0.968 | 426,375 | 137,376 | 0.846 |
| Elderly Services | 168,033 | 1.000 | 185,395 | 1.000 | 180,019 | 158,835 | 0.978 |
| Sheriff | 3,885,606 | 19.072 | 3,662,317 | 19.072 | 4,196,257 | 2,838,673 | 17.472 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Auto-Tag Fee | 119,502 | | 115,659 | | 102,143 | | |
| 911 Fund | 148,441 | | 118,000 | | 118,000 | | |
| 4% Sales Tax for Roads | 1,246,968 | | 307,875 | | 400,000 | | |
| Special Alcohol | 205,500 | | 20,500 | | 19,500 | | |
| Sp Parks & Recreation | 180,275 | | 23,300 | | 35,300 | | |
| Clerk's Technology Fund | | | 7,274 | | 25,667 | | |
| Reg of Deeds Technology F | 37,754 | | 4,000 | | 1,464 | | |
| Treasurers-Technology Fun | | | | | 14,192 | | |
| Special Machinery & Equip | 82,702 | | | | 80,117 | | |
| Risk Management | 829,382 | | 4,069 | | 666,549 | | |
| Capital Improvement | 2,572,573 | | 384,529 | | 2,634,166 | | |
| | | | | | | | |
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| | | | | | | | |
| Totals | 24,477,785 | 72.450 | 19,818,743 | 72.660 | 23,274,097 | 11,447,144 | 70.458 |
| | | | | | | *Revenue Neutral Rate ** | 70.458 |
| Less: Transfers | 2,745,423 | | 150,000 | | 10,000 | | |
| Net Expenditure | 21,732,362 | | 19,668,743 | | 23,264,097 | | |
| Total Tax Levied | 11,462,186 | | 11,462,186 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 152,835,335 | | 157,544,592 | | 162,467,633 | | |

| Outstanding Indebtedness, January 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*

Kristie D Richter
Jackson County Clerk

**The budget hearing for the Special Districts of Jackson County will be held following the County's Budget Hearing. Holton Cemetery, Hoyt Fire # 3 and Hoyt First Responders will conduct their own meetings at the date and time listed below because they have exceeded the Revenue Neutral Rate. All the other Special Districts remained at or below the Revenue Neutral Rate and will have their hearing following the County's Budget hearings.**

| | 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 Valuations | Proposed Estimated Tax Rate* | * Revenue Neutral Rate** |
| Adrian Cemetery | 501 | 0.582 | 4,497 | 0.582 | 18,676 | 1,539 | 2,736,825 | 0.598 | 0.598 |
| Brick Cemetery | 5,305 | 0.433 | 4,219 | 0.342 | 3,103 | 2,782 | 8,770,321 | 0.317 | 0.317 |
| Buck's Grove Cemetery | 4,066 | 0.444 | 6,500 | 0.748 | 6,127 | 5,015 | 1,406,261 | 0.783 | 0.763 |
| Circleville Cemetery | 7,736 | 0.899 | 8,768 | 0.880 | 16,556 | 5,928 | 6,920,583 | 0.856 | 0.856 |
| Delia Cemetery | 3,000 | 0.382 | 8,768 | 0.383 | 10,163 | 4,306 | 8,013,452 | 0.379 | 0.379 |
| Denison Cemetery | 18,730 | 1.004 | 13,283 | 1.019 | 21,462 | 6,819 | 6,749,285 | 1.010 | 1.010 |
| Holton Cemetery | 188,013 | 1.570 | 185,247 | 1.860 | 170,300 | 125,635 | 53,610,668 | 2.343 | 1.783 |
| Holton Cemetery exceeds the RNR and will hold their Revenue Neutral Rate Hearing on Sept. 16th at 3:00 pm at 120 W 5th St, Holton Ks | | | | | | | | | |
| Hoyt United Cemetery | 32,235 | 0.949 | 15,981 | 0.906 | 16,156 | 14,282 | 16,652,629 | 0.858 | 0.858 |
| Mayetta Cemetery | 20,777 | 1.371 | 27,727 | 1.316 | 50,137 | 15,722 | 12,585,628 | 1.249 | 1.249 |
| Netawaka Cemetery | 21,515 | 1.656 | 14,981 | 1.703 | 42,772 | 9,680 | 5,576,769 | 1.735 | 1.735 |
| Olive Hill Cemetery | 3,350 | 3.004 | 14,607 | 3.018 | 19,613 | 5,745 | 1,955,478 | 2.936 | 2.936 |
| Soldier Cemetery | 6,503 | 0.875 | 6,064 | 0.870 | 12,615 | 5,663 | 5,823,699 | 0.882 | 0.882 |
| South Cedar Cemetery | 0 | 0.385 | 981 | 0.368 | 5,027 | 1,671 | 4,721,390 | 0.354 | 0.354 |
| Springhill Cemetery | 27,846 | 1.189 | 7,433 | 1.193 | 28,539 | 7,504 | 6,092,026 | 1.232 | 1.232 |
| Steward & Maddy Creek Cemetery | 6,289 | 0.507 | 6,725 | 0.494 | 6,383 | 4,492 | 9,727,990 | 0.461 | 0.461 |
| Jackson County Rural Fire#2 | 26,163 | 2.423 | 30,581 | 2.431 | 67,763 | 28,491 | 11,584,354 | 2.460 | 2.460 |
| Hoyt Rural Fire #3 | 474,411 | 4.088 | 152,155 | 4.963 | 163,146 | 146,668 | 29,576,074 | 4.709 | 4.959 |
| Hoyt 1st Responders | 80,004 | 1.473 | 58,578 | 1.531 | 50,446 | 45,222 | 29,576,074 | 1.453 | 1.529 |
| Hoyt Rural Fire #3 and 1st Responders exceeds the RNR and will hold their hearing on Sept. 3rd at 7:00 pm at 202 E 4th Hoyt, KS 66440 | | | | | | | | | |
| Whiting Fire #7 | 43,990 | 5.000 | 31,377 | 4.278 | 56,278 | 28,773 | 6,409,942 | 4.489 | 4.489 |
| Mayetta Fire #1 | 154,413 | 4.732 | 168,962 | 4.578 | 119,335 | 105,997 | 24,164,952 | 4.386 | 4.386 |
| Delia Fire #5 | 62,423 | 4.851 | 95,135 | 4.872 | 90,514 | 54,605 | 11,186,595 | 4.881 | 4.881 |
| Holton Rural Fire #4 | 188,679 | 3.355 | 199,129 | 3.329 | 313,519 | 144,351 | 45,490,965 | 3.173 | 3.173 |
| Netawaka Fire #6 | 22,700 | 3.453 | 23,525 | 4.096 | 25,834 | 22,274 | 5,361,625 | 4.154 | 4.154 |

*Tax rates are expressed in mills

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

Kristie D. Richter
Clerk

L3211