Jackson County 2026 State of Kansas
County

CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
Jackson County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	9,508,895	4,654,762	28.634
Debt Service	10-113	7			—
Road & Bridge	68-5,101	8	4,865,453	3,657,498	22.499
Noxious Weed	2-1318	9	426,375	137,376	.845
Elderly Services	12-1680	9	180,019	158,835	.977
Sheriff	79-1946	10	4,196,257	2,838,673	17.462
Auto Tag Fee		11	102,143		
911 Fund		11	118,000		
4% Sales Tax for Roads		12	400,000		
Special Alcohol		12	19,500		
Sp Parks & Recreation		13	35,300		
Clerk's Technology Fund		13	25,667		
Reg of Deeds Technology Fund		14	1,464		
Treasurers Technology Fund		14	14,192		
Special Machinery & Equipt		15	80,117		
Risk Management		15	666,549		
Capital Improvement		16	2,634,166		
Totals		xxxxxxx	23,274,097	11,447,144	

Budget Hearing Notice	17
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Neighborhood Revitalization	20

County Clerk's Use Only
162,560,334
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	70.458
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

mill 70.417

Assisted by:

Address:

Email:

Attest: 9-11 2025

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,552,988	423,827	9,704	39,215	14,018	5,705
Debt Service						
Road & Bridge	3,583,336	333,564	7,637	30,863	11,033	4,490
Noxious Weed	152,487	14,195	325	1,313	469	191
Elderly Services	158,110	14,718	337	1,362	487	198
Sheriff	3,015,265	280,684	6,427	25,970	9,284	3,778
TOTAL	11,462,186	1,066,988	24,430	98,723	35,291	14,362

County Treas Motor Vehicle Estimate 1,066,988

County Treas Recreational Vehicle Estimate 24,430

County Treas 16/20M Vehicle Estimate 98,723

County Treas Commercial Vehicle Tax Estimate 35,291

County Treas Watercraft Tax Estimate 14,362

Motor Vehicle Factor 0.09309

Recreational Vehicle Factor 0.00213

16/20M Vehicle Factor 0.00861

Commercial Vehicle Factor 0.00308

Watercraft Factor 0.00125

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
General Fund	Outlay Fund	743,580	-	-	K.S.A. 19-120
Atag	County General	42,000	10,000	10,000	K.S.A. 8-145
Elderly Services	Elderly Bus Replacement	9,500			K.S.A. 19-119
Elderly Services	Elderly Capital Improvement	2,771			K.S.A. 19-119
Noxious Weed Fund	Noxious Weed Capital Outlay	5,328			K.S.A. 2-1318
Sheriff Fund	Capital Outlay	38,710			K.S.A. 19-120
Risk Management	4% Roads	12,903			K.S.A 12-2615
Nextera	Road & Bridge	205,399			K.S.A 12-2615
Risk Management	Road & Bridge	816,479			K.S.A. 12-2615
Capital Improvement	Road & Bridge	368,753			K.S,A, 19-120
Capital Improvement	Risk Management	500,000	-	-	K.S.A. 19-120
Special Highway	Road & Bridge-chip n seal		140,000		
	Total	2,745,423	150000	10000	
	Adjustments*				
	Adjusted Totals	2745423	150000	10000	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

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Jackson County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
				NONE							
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Jackson County

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
				NONE			
				Totals	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,788,052	2,829,209	1,421,410
Receipts:			
Ad Valorem Tax	4,607,699	4,552,988	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,157	4,891	4,000
Motor Vehicle Tax	501,425	438,741	423,827
Recreational Vehicle Tax	11,808	10,032	9,704
16/20M Vehicle Tax	44,042	38,835	39,215
Commercial Vehicle Tax	16,351	16,167	14,018
Watercraft Tax	8,122	6,606	5,705
Gross Earnings (Intangible) Tax	0	0	0
Tax Sale Abstract Fee	3,420	2,000	0
District Coroner KSA 22A-245	431	0	0
Liquor Tax	63,318	53,752	55,000
Insufficient Check Fee	180	100	100
Excise Tax	262	0	0
Redemptions	41,806	100,000	100,000
Interest on Idle Funds	774,998	475,000	475,000
Redemption interest and fees	47,169	45,000	45,000
Interest on MVT	1,750	1,130	1,000
Misc Income	4,036	1,500	1,500
Drivers License Fee	10,195	8,000	8,000
Clerks Fees	5,417	500	100
Attorney Diversion	46,325	36,000	40,000
Attorney Fees	914	2,300	2,000
Register of Deeds Fees	100,966	85,000	85,000
Clerk of Court Fees	91,112	83,000	83,000
Landfill Gate	150,171	120,000	150,000
Landfill Misc	11,687	8,000	8,000
Recycle Fees	68,701	26,000	26,000
EMPG Grant	11,347	0	0
HHW fees	4,983	12,000	12,000
Planning fees	21,037	15,000	15,000
Appraiser Fees	8,655	12,000	12,000
Banner Creek Reservoir Fees	312,772	295,000	295,000
Atag Fee	42,000	42,000	42,000
Sales Tax	1,636,058	1,500,000	1,500,000
Neighborhood Revitalization Rebate			-19,446
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,655,314**	**7,991,542**	**3,432,723**
Resources Available:	**11,443,366**	**10,820,751**	**4,854,133**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	11,443,366	10,820,751	4,854,133
Expenditures:			
Commissioners	108,568	109,933	113,349
Purchasing	12,620	19,210	15,000
County Clerk	283,428	213,852	216,993
County Treasurer	429,054	325,851	332,801
County Attorney	520,810	553,192	542,846
Register of Deeds	201,311	200,820	187,817
Clerk of District Court	489,428	514,255	532,755
Custodial	124,323	123,094	123,563
Landfill	197,721	101,506	130,622
Recycling	155,488	156,977	159,776
HHW	70,314	75,513	84,206
Emergency Management	95,786	99,727	77,567
Appraiser/Zoning	287,102	270,533	281,470
Banner Creek Reservoir	398,708	398,738	381,163
Election	188,472	169,280	144,033
Building	55,526	55,606	54,606
Courthouse	78,044	83,528	83,528
Employee Benefits	2,988,056	3,535,325	3,646,740
General Administration	1,100,513	1,538,359	1,541,018
Appropriations	828,885	854,042	859,042
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Other	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Other	0	0	0
Subtotal	8,614,157	9,399,341	9,508,895
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,614,157**	**9,399,341**	**9,508,895**
Unencumbered Cash Balance Dec 31	2,829,209	1,421,410	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	9,971,332	9,971,332	9,508,895
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,508,895
		Tax Required	4,654,762
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,654,762

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Commissioners			
Salaries	97,282	101,598	105,014
Contractual	1,971	2,100	400
Commodities	9,315	6,235	7,935
Capital Outlay			
Total	108,568	109,933	113,349
Purchasing			
Salaries			
Contractual			
Commodities	12,620	19,210	15,000
Capital Outlay			
Total	12,620	19,210	15,000
County Clerk			
Salaries	131,945	169,256	179,455
Contractual	12,573	31,992	31,988
Commodities	3,910	5,546	5,550
RNR Mailing			
Capital Outlay	135,000	7,058	
Total	283,428	213,852	216,993
County Treasurer			
Salaries	313,109	305,734	312,684
Contractual	3,832	12,117	9,000
Commodities	6,113	8,000	11,117
Transfer in from Atag	42,000		
Capital Outlay	64,000		
Total	429,054	325,851	332,801
County Attorney			
Salaries	432,877	442,890	444,434
Contractual	10,333	99,302	60,400
Commodities	22,600	11,000	38,012
Capital Outlay	55,000		
Total	520,810	553,192	542,846
Register of Deeds			
Salaries	157,859	157,320	155,717
Contractual	6,224	20,700	21,900
Commodities	2,228	22,800	10,200
Capital Outlay	35,000		0
Total	201,311	200,820	187,817
Clerk of District Court			
Contractual	440,575	471,255	426,555
Commodities	48,853	43,000	106,200
Capital Outlay			
Total	489,428	514,255	532,755
Custodial			
Salaries	99,699	103,281	103,750
Contractual	1,300	2,000	2,000
Commodities	15,424	17,813	17,813
Capital Outlay	7,900		
Total	124,323	123,094	123,563
Total - Page 6b	**2,169,542**	**2,060,207**	**2,065,124**

Jackson County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Landfill			
Salaries	52,177	54,306	54,322
Contractual	4,096	34,100	14,100
Commodities	141,448	13,100	62,200
Total	197,721	101,506	130,622
Recycling			
Salaries	135,131	129,947	132,746
Contractual	8,345	8,500	10,530
Commodities	12,012	18,530	16,500
Total	155,488	156,977	159,776
HHW			
Salaries	69,394	55,203	52,206
Contractual		18,810	30,000
Commodities	920	1,500	2,000
Total	70,314	75,513	84,206
Emergency Management			
Salaries	65,525	88,640	67,217
Contractual	3,009	6,350	4,150
Commodities	2,252	3,737	6,200
Capital Outlay	25,000	1,000	0
Total	95,786	99,727	77,567
Appraiser/Zoning			
Salaries	212,324	223,933	235,170
Contractual	24,644	29,500	37,800
Commodities	8,134	17,100	8,500
Capital Outlay	42,000	0	0
Total	287,102	270,533	281,470
Banner Creek Reservoir			
Salaries	124,638	144,218	196,663
Contractual	80,004	85,570	64,200
Commodities	56,066	68,950	95,300
Capital Improvement	138,000	100,000	25,000
Total	398,708	398,738	381,163
Election			
Salaries	81,591	92,025	66,778
Election Workers	0	0	15,000
Contractual	15,634	51,555	46,680
Commodities	(4,253)	16,645	15,575
Capital Outlay	95,500	9,055	0
Total	188,472	169,280	144,033
Building			
Salaries			0
Contractual	23,367	35,210	29,200
Commodities	459	19,396	7,196
Capital Outlay	31,700	1,000	18,210
Total	55,526	55,606	54,606
Total - Page 6c	1,449,117	1,327,880	1,313,443

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Courthouse			
Commoditites	41,159	50,000	38,400
Contractual	36,885	33,528	45,128
Total	78,044	83,528	83,528
Employee Benefits			
Salaries	2,988,056	3,535,325	3,646,740
Total	2,988,056	3,535,325	3,646,740
General Administration			
Contractual	183,478	294,525	813,909
Commodities	486,387	506,500	0
Technology	95,599	105,956	118,800
911 Admin Salary	3,164	6,572	3,290
IT Salary	0	0	3,122
Eld Trans/Maint	884	13,607	5,000
Budget Prep	25,000	25,000	4,000
Miscellaneous	182,751	583,569	469,761
5 Year Bridge Plan	120,000	0	120,000
Computer Salaries	3,250	2,630	3,136
Total	1,100,513	1,538,359	1,541,018
Appropriations			
Ambulance	512,644	528,024	528,024
Multi County Health	79,000	79,000	79,000
Conservation	65,000	68,000	68,000
Fair Building	38,024	38,024	38,024
Intellectual Disability Services	30,514	30,514	30,514
Mental Health	68,223	75,000	75,000
Fair Premiums	9,130	9,130	9,130
Silver Hair Legislature	250	250	250
Banner Creek Contract	9,600	9,600	9,600
Glacial Hills	1,500	1,500	1,500
Holton Area Chamber of Commerce	5,000	5,000	5,000
NE KS Environmental Services	10,000	10,000	10,000
NEK-CAP			5,000
Total	828,885	854,042	859,042
Total - Page 6d	**4,995,498**	**6,011,254**	**6,130,328**

Jackson County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	265,516	0	0
Receipts:			
Ad Valorem Tax	3,087,715	3,583,336	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,859	3,218	3,000
Motor Vehicle Tax	311,855	294,007	333,564
Recreational Vehicle Tax	7,342	6,722	7,637
16/20M Vehicle Tax	27,942	29,000	30,863
Commercial Vehicle Tax	10,164	10,834	11,033
Watercraft Tax	5,019	4,427	4,490
Redemptions	26,005	32,000	25,000
Excise Tax	156	0	0
Risk Management to cover cost	335,890	0	0
Special City/Cnty Highway	576,916	570,289	572,316
EqualizationKSA 79-3425C	3,800	4,718	3,500
Federal Exchange	83,905	83,000	83,000
Diesel Tax Refund	1,822	1,500	1,500
Road Permits 2019-10	0	0	0
Hamms monthly hauling fee	14,468	6,430	10,000
Mid State Materials Road Maint	135,389	97,670	95,000
Equipt part reimbursement	25	1,074	0
Dust Control	26,665	33,000	30,000
Transfer to cover Road and Bridge	986,063	0	0
5 year bridge plan	120,000	95,078	0
Misc	32,711	0	0
Fuel Reimbursement	10,766	5,000	8,000
Chip and seal			
Tubes	9,562	7,000	7,000
Rock	892	0	0
Transfer from Special Highway		140,000	0
Budget cut for 2024		158,634	0
Road Stabilization	2,059	0	0
Neighborhood Revitalization Rebate			-17,948
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,820,990	5,166,937	1,207,955
Resources Available:	6,086,506	5,166,937	1,207,955

Jackson County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,086,506	5,166,937	1,207,955
Expenditures from detail page:			
	6,086,506	5,166,937	4,865,453
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	6,086,506	5,166,937	4,865,453
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,086,506	5,166,937	4,865,453
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	5,015,347	5,015,347	4,865,453
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	4,865,453
		Tax Required	3,657,498
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,657,498

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries	1,829,134	1,761,362	1,795,922
Personal Services	138,854	147,000	132,000
Rock & gravel	2,144,076	1,500,000	1,000,000
Fuel $100000	408,988	450,000	555,681
Chip & Seal	401,653	518,575	232,500
Dust Control	141,865	250,000	150,000
Commodities	507,495	525,000	494,350
Contractual	12,090	15,000	1,500
Road Machinery	500,000	0	300,000
5 yr bridge plan	2,351	0	0
GPS		15,716	16,000
Asphalt			75,000
Patching			75,000
Technology			21,500
Hoyt Strip New Building			16,000
Total	6,086,506	5,166,937	4,865,453
Total Detail Expenditures**	6,086,506	5,166,937	4,865,453

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Jackson County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,417	51,870	2,651
Receipts:			
Ad Valorem Tax	144,440	152,487	xxxxxxxxxxxxxxx
Delinquent Tax	179	150	150
Motor Vehicle Tax	15,365	13,748	14,195
Recreational Vehicle Tax	363	314	325
16/20 M Vehicle Tax	900	1,217	1,313
Commercial Vehicle Tax	506	507	469
Watercraft Tax	242	207	191
Vehicle Excise	7	0	0
Redemptions	1,091	1,402	1,200
Rent of Equipment	1,869	305	300
Misc Income	15	0	0
Chemical Sales	168,912	200,000	269,500
Cost Share Chemicals	-50	0	
Neighborhood Revitalization Rebate			-1,295
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**333,839**	**370,337**	**286,348**
Resources Available:	**352,256**	**422,207**	**288,999**
Expenditures:			
Salaries	41,428	42,881	47,540
Contractual	1,105	10,550	15,210
Commodities	257,853	366,125	363,625
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**300,386**	**419,556**	**426,375**
Unencumbered Cash Balance Dec 31	51,870	2,651	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	419,556	419,556	426,375
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	426,375
		Tax Required	137,376
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	137,376

Adopted Budget Elderly Services	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,290	10,814	2,969
Receipts:			
Ad Valorem Tax	149,678	158,110	xxxxxxxxxxxxxxx
Delinquent Tax	186	155	150
Motor Vehicle Tax	15,061	14,214	14,718
Recreational Vehicle Tax	355	325	337
16/20 M Vehicle Tax	1,308	1,258	1,362
Commercial Vehicle Tax	491	524	487
Watercraft Tax	242	214	198
Redemptions	1,241	1,500	1,500
Vehicle Excise tax	8	0	0
Rent	320	1,250	500
transfer from 147 to 148	5,667		
Neighborhood Revitalization Rebate			-1,037
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**174,557**	**177,550**	**18,215**
Resources Available:	**178,847**	**188,364**	**21,184**
Expenditures:			
Salaries	94,786	98,786	98,917
Co share of grant	54,601	58,000	58,000
111-B match	2,102	2,102	2,102
Small Cities	2,800	3,000	3,000
Office Supplies	393	3,000	1,500
Miscellaneous	644	0	1,500
Capital Improvement	3,207	12,000	15,000
Vehicle replacement	9,500	8,507	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**168,033**	**185,395**	**180,019**
Unencumbered Cash Balance Dec 31	10,814	2,969	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	185,395	185,395	180,019
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,019
		Tax Required	158,835
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	158,835

CPA Summary

Jackson County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	57,649	306,197
Receipts:			
Ad Valorem Tax	2,854,666	3,015,265	xxxxxxxxxxxxxxxx
Delinquent Tax	23,924	8,400	10,000
Motor Vehicle Tax	250,899	99,000	280,684
Recreational Vehicle Tax	5,908	2,000	6,427
16/20 M Vehicle Tax	22,152	24,000	25,970
Commercial Vehicle Tax	8,181	8,000	9,284
Watercraft Tax	4,021	4,000	3,778
Excise Tax	125	0	0
Copies	1,380	1,200	1,200
Fees	1,108	1,100	1,100
Sale of stray animals	2,623	3,000	3,000
Booking Fee pd by clerk of court	13,448	8,900	15,000
Civil Process Fee	8,038	6,000	6,000
Housing Prisoners	746,098	730,000	700,000
Correction Fees	692	0	0
Neighborhood Revitalization Rebate			-11,056
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,943,255	3,910,865	1,051,387
Resources Available:	3,943,255	3,968,514	1,357,584
Expenditures:			
Salaries	2,845,640	3,017,139	3,219,286
Contractual	157,068	320,867	621,644
Commodities	811,053	310,552	298,927
Equipment	33,135	13,759	46,000
Transfer to Capital Outlay	38,710	0	0
Repeater K Rd			1,000
Mental Health			9,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,885,606	3,662,317	4,196,257
Unencumbered Cash Balance Dec 31	57,649	306,197	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,091,568	4,091,568	4,196,257
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,196,257
		Tax Required	2,838,673
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,838,673

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Jackson County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto Tag Fee**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	576	998	5,248
Receipts:			
Dailey Receipts	119,805	119,800	119,800
Handicap placard	119	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**119,924**	**119,900**	**119,900**
Resources Available:	**120,500**	**120,898**	**125,148**
Expenditures:			
Treasurers Checks	350	27,000	30,000
Salary	73,482	75,000	58,493
Reimbursement	282	200	200
School	88	100	100
Phone	2,610	2,600	2,600
Supplies	638	500	500
Miscellaneous	52	250	250
Transfer to Co General	42,000	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**119,502**	**115,650**	**102,143**
Unencumbered Cash Balance Dec 31	998	5,248	23,005
2024/2025/2026 Budget Authority Amount:	130,575	130,575	102,143

Adopted Budget

911 Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	135,319	88,451	71,101
Receipts:			
Collections	100,888	100,000	100,000
Interest	685	650	650
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**101,573**	**100,650**	**100,650**
Resources Available:	**236,892**	**189,101**	**171,751**
Expenditures:			
E911 Expense	117,833	118,000	118,000
Equipment	30,608	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**148,441**	**118,000**	**118,000**
Unencumbered Cash Balance Dec 31	88,451	71,101	53,751
2024/2025/2026 Budget Authority Amount:	245,619	245,619	118,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **4% Sales Tax for Roads**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	645,762	51,031	256,844
Receipts:			
Sales tax revenue	652,237	513,688	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**652,237**	**513,688**	**500,000**
Resources Available:	**1,297,999**	**564,719**	**756,844**
Expenditures:			
Road Improvements	1,246,968	307,875	400,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,246,968**	**307,875**	**400,000**
Unencumbered Cash Balance Dec 31	51,031	256,844	356,844
2024/2025/2026 Budget Authority Amount:	1,095,762	1,095,762	400,000

See Tab A

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	182,523	40,341	79,841
Receipts:			
Liquor Tax	63,318	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**63,318**	**60,000**	**60,000**
Resources Available:	**245,841**	**100,341**	**139,841**
Expenditures:			
JCCTC	15,000	15,000	15,000
After prom Holton	2,000	2,000	1,000
After prom Jackson Heights	1,000	1,000	1,000
After Prom Royal Valley	1,000	1,000	1,000
KANZA	5,000	0	0
Transfer for Radio for Sheriff	180,000	0	0
JCCF	1,500	1,500	1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**205,500**	**20,500**	**19,500**
Unencumbered Cash Balance Dec 31	40,341	79,841	120,341
2024/2025/2026 Budget Authority Amount:	56,527	56,527	19,500

See Tab A

CPA Summary

Jackson County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sp Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	148,640	31,683	50,383
Receipts:			
Liquor Tax	63,318	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**63,318**	**42,000**	**42,000**
Resources Available:	**211,958**	**73,683**	**92,383**
Expenditures:			
Pride of Hoyt	2,800	2,800	2,800
Library Expansion	30,000	0	0
Ja Co Historical Society approriation	3,000	3,000	5,000
Circleville Ball	2,500	2,500	2,500
Hoyt & Mayetta Ball	5,000	5,000	5,000
Hoyt Fireworks	500	500	500
Netawaka Ball	2,500	2,500	2,500
Soldier Ball	2,500	2,500	2,500
Whiting Ball	2,500	2,500	2,500
Yard and flowers	975	1,000	1,000
major improvements	1,000	1,000	1,000
2nd Saturdays Holton/Jackson Chamber	11,000	0	0
Banner Creek Building	111,000	0	0
Mayetta Spray Park	5,000	0	5,000
Delia Park	0	0	2,500
Dension Park	0	0	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**180,275**	**23,300**	**35,300**
Unencumbered Cash Balance Dec 31	31,683	50,383	57,083
2024/2025/2026 Budget Authority Amount:	219,644	219,644	35,300

Adopted Budget

Clerk's Technology Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,662	28,941	25,667
Receipts:			
Technology Fees	3,279	4,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,279**	**4,000**	**0**
Resources Available:	**28,941**	**32,941**	**25,667**
Expenditures:			
Equipment	0	7,274	0
Cash Reserve (2026 column)			25,667
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**7,274**	**25,667**
Unencumbered Cash Balance Dec 31	28,941	25,667	0
2024/2025/2026 Budget Authority Amount:	25,662	25,662	25,667

CPA Summary

Jackson County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Reg of Deeds Technology Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,524	4,164	1,464
Receipts:			
Technology Fees	13,394	1,300	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	13,394	1,300	0
Resources Available:	41,918	5,464	1,464
Expenditures:			
Contractual	37,754	4,000	0
Cash Reserve (2026 column)			1,464
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	37,754	4,000	1,464
Unencumbered Cash Balance Dec 31	4,164	1,464	0
2024/2025/2026 Budget Authority Amount:	28,524	28,524	1,464

See Tab A

Adopted Budget

Treasurers Technology Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,213	11,492	14,192
Receipts:			
Technology Fee	3,279	2,700	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,279	2,700	0
Resources Available:	11,492	14,192	14,192
Expenditures:			
None	0	0	0
Cash Reserve (2026 column)			14,192
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	14,192
Unencumbered Cash Balance Dec 31	11,492	14,192	0
2024/2025/2026 Budget Authority Amount:	8,213	8,213	14,192

CPA Summary

Jackson County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Machinery & Equipt**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,463	80,117	80,117
Receipts:			
Income paid ins	130,356		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**130,356**	**0**	**0**
Resources Available:	**162,819**	**80,117**	**80,117**
Expenditures:			
Equipment Repairs	82,702		
Cash Reserve (2026 column)		0	80,117
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**82,702**	**0**	**80,117**
Unencumbered Cash Balance Dec 31	80,117	80,117	0
2024/2025/2026 Budget Authority Amount:	32,463	32,463	80,117

See Tab A

Adopted Budget

Risk Management	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	670,618	666,549
Receipts:			
transfeer in from Comm Outlay			0
Other	500,000	0	
Health Insurance	1,000,000	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,500,000**	**0**	**0**
Resources Available:	**1,500,000**	**670,618**	**666,549**
Expenditures:			
Road and Bridge	829,382		0
Fisher Patterson Law		4,069	0
Cash Reserve (2026 column)			666,549
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**829,382**	**4,069**	**666,549**
Unencumbered Cash Balance Dec 31	670,618	666,549	0
2024/2025/2026 Budget Authority Amount:	0	0	666,549

See Tab A See Tab C

CPA Summary

Jackson County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,592,680	4,805,687	4,421,158
Receipts:			
Intergovernmental Transfer In	785,580	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	785,580	0	0
Resources Available:	7,378,260	4,805,687	4,421,158
Expenditures:			
Emergency Management	84,063	0	0
Custodial	0	0	0
Bridge Planning	38,997	206,004	0
Commissioners	1,009,175	25,380	0
Health Ins	1,000,000	0	0
Election	0	21,323	0
Register of Deeds	17,146	0	0
Arial Photography	0	0	0
Attorney/Diversion	0	861	0
Appraiser	3,423	0	0
Landfill	8,896	0	0
Treasurer	15,165	10,065	0
Sheriff	49,478	41,600	0
County Clerk	0	0	0
Recycling	3,886	10,025	0
Elderly Transfers	0	0	0
Clerk of the Court	38,490	8,154	0
Courtroom Remodel	0	0	0
Banner Creek	196,931	81,117	0
Computer System/Software/Maint	0	0	0
Health Dept Building	0	0	0
Courthouse Building Maint	0	0	0
Road Stabilization	0	0	0
Rock	65,000	0	0
NEK AAA Transportation Van	0	0	0
Road Equipment	41,323	0	0
Salary	0	0	0
Fed Fund Exchange	0	0	0
Cash Reserve (2026 column)			2,634,166
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,572,573	384,529	2,634,166
Unencumbered Cash Balance Dec 31	4,805,687	4,421,158	1,786,992
2024/2025/2026 Budget Authority Amount:	1,700,172	1,700,172	2,634,166

See Tab A

Adopted Budget

$	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CFA Summary

Jackson County 2026

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 Clerks 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	9,399,341	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		115,650		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		
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

Jackson County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Jackson County

will meet on at at 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 and Revenue Neutral Rate.

Detailed budget information is available at 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	9,399,341	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		115,650		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		
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		xxxxxxxxxxxxxxxxxxx		
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*

0

0

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Jackson County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	70.458	Proposed Tax Rate	70.458

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Public Notice

(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	9,399,341	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		115,650		102,143		
911 Fund	148,641		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	82,703				80,117		
Risk Management	829,382		4,069		666,549		
Capital Improvement	2,572,573		384,529		2,634,166		
Totals	24,477,785	72.450	19,818,743	72.660	23,274,097	11,447,344	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		xxxxxxxxxxxxxxxxxxxx		
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 Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Adrian Cemetery	501	0.582	4,497	0.582	18,676	1,639	2,736,825	0.598	0.598
Brick Cemetery	5,305	0.433	4,219	0.542	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	0.763	0.763
Circleville Cemetery	7,736	0.859	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	8,013,432	0.379	0.379
Denison Cemetery	18,730	1.004	13,283	1.019	21,462	6,819	6,749,385	1.010	1.010
Holton Cemetery	188,013	1.570	105,247	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	5,576,789	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 & Muddy Creek Cemetery	6,289	0.507	6,725	0.494	6,383	4,492	9,737,990	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	165,146	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 203 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	67,423	4.851	95,115	4.872	90,514	54,605	11,186,595	4.881	4.881
Holton Rural Fire #4	188,679	3.359	199,129	3.329	313,519	144,351	45,490,965	3.173	3.173
Netawaka Fire #6	22,700	3.458	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