State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Spring Grove Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
(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	5,085	6,824	1.822
Debt Service	10-113				
Totals		xxxxxxxxxx	5,085	6,824	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					3,744,248
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.128
Exceeding	1.822

Assisted by:
Kelli Hernandez

Address: Spring Grove Cemetery Assn.
Valley Falls KS

Email:
kdhernandez86@gmail.com

Yelli Hernandez
Ann Ebert
Kenneth R. Ebert

Attest: August 24, 2025
Julie Dunkle
County Clerk

Yelli Hernandez, President
Governing Body

CONSOLIDATED METHOD FUND PAGE 2026

County Name Jefferson County

Special District Name Spring Grove 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	145	(887)	(2,336)
Ad Valorem Tax	4,898	4,898	xxxxxxxxxxxxx
Delinquent Tax	18	30	30
Motor Vehicle Tax	514	514	473
Recreational Vehicle Tax	8	8	6
16/20M Vehicle Tax	75	75	86
Commercial Vehicle Tax	3	3	2
Watercraft Tax		0	0
LAVTR			
Sale of Lots			
Donations	520		
Co Tres Bal Jan 1	125	108	
Co Treas Bal Dec 31	(108)		
Openings and Closings			
Interest on Idle Funds			
Total Receipts	**6,053**	**5,636**	**597**
Resources Available:	**6,198**	**4,749**	**(1,739)**
Expenditures:			
General Operating Expense			
Bookkeeping	700	700	700
Mowing	5,000	5,000	3,000
Misc-Spraying	585	585	585
Tree Cutting	800	800	800
Cash Forward (2026 column)			
Total Expenditures	**7,085**	**7,085**	**5,085**
Unencumbered Cash Balance, Dec 31	(887)	(2,336)	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			5,085
Tax Required			6,824
Delinquency Computation % Rate			0
Amount of 2025 Ad Valorem Tax			6,824

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	4,225	473	6	86	2	0
Total	4,225	473	6	86	2	0

County Treas MVT Estimate	473				
County Treas RVT Estimate		6			
County Treas 16/20M Estimate			86		
County Treas Commercial Vehicle Tax Estimate				2	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.11195				
RVT Factor		0.00142			
16/20M Factor			0.02036		
Commercial Vehicle Factor				0.00047	
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 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 1.822 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 8/24/25 (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 1.822 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 24th day of August 2025 (month and year) and SIGNED by the Governing Body.

Attested:

Julie Dunkle
County Clerk

Aug 24 @ 6:00 Cemetery

Roll Call Vote

A Roll Call Vote of the (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) 8/24/25

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Kelli D. Hernandez	X		
Kenneth R Graham	X		
Ann Edst	X		
TOTAL			

Certified:

Julie Dunbar

Aug 20 - Sept 20
July 20

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Spring Grove Cemetery **, HEREBY NOTIFIES THE** _____ **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 1.822. 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).~~

_____ 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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body