0 County Name: Jackson County 2026 State of Kansas
0 Special District Name: Delia Cemetery Special District

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	9,636	9,825	5,613
Receipts:			
Ad Valorem Tax	4,306	4,306	xxxxxxxxxxxxxxx
Delinquent Tax	-1,374		
Motor Vehicle Tax	221	215	211
Recreational Vehicle Tax	8	8	7
16/20M Vehicle Tax	15	19	19
Commercial Vehicle Tax	5	4	4
Watercraft Tax	3	4	4
In Lieu of Taxes			
Interest	5		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,189**	**4,556**	**244**
Resources Available:	**12,825**	**14,381**	**5,857**
Expenditures:			
Mowing	3,000	2,775	3,500
Re Survey Cemetery	0	2,017	2,500
Capital Imp	0	2,500	2,500
Transfer	0	741	913
Cash Reserve (2026 column)			
Miscellaneous		735	750
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**3,000**	**8,768**	**10,163**
Unencumbered Cash Balance Dec 31	9,825	5,613	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	10,163
		Non-Appropriated Balance	
See Tab A See Tab C		Total Expenditure/Non-Appr Balance	10,163
		Tax Required	4,306
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,306

The Cemetery Board hereby accepts this as their 2026 budget

X _____

X _____

X _____

K.S.A. 2024 Supp 79-2930

Value 8,003,193
mill .538

Krista Richter
11-14-25

CPA Summary

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	4,306	211	7	19	4	4
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	4,306	211	7	19	4	4

County Treas Motor Vehicle Estimate 211

County Treas Recreational Vehicle Estimate 7

County Treas 16/20M Vehicle Estimate 19

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 4

MVT Factor 0.04890

RVT Factor 0.00157

16/20M Factor 0.00439

Comm Veh Factor 0.00084

Watercraft Factor 0.00086

2026

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
	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
			Total	**0**	**0**	**0**	**0**

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

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	9,399,241	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	157,376	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

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	1,639	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	0.763	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	6,749,385	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	32,255	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	1.636	14,981	1.705	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	5,822,699	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	146,568	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	95,115	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	45,450,965	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