0 County Name: Jackson County 2026

0 Special District Name: Adrian Cemetery

State of Kansas
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 | 4,355 | 5,629 | 2,905 |
| Receipts: | | | |
| Ad Valorem Tax | 1,639 | 1,639 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | -12 | | |
| Motor Vehicle Tax | 120 | 107 | 107 |
| Recreational Vehicle Tax | 4 | 3 | 3 |
| 16/20M Vehicle Tax | 15 | 15 | 16 |
| Commercial Vehicle Tax | 8 | 8 | 5 |
| Watercraft Tax | 1 | 1 | 1 |
| In Lieu of Taxes | | | |
| Transfer | | | 14,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **1,775** | **1,773** | **14,132** |
| **Resources Available:** | **6,130** | **7,402** | **17,037** |
| Expenditures: | | | |
| Mowing | 150 | 2,500 | 2,500 |
| Equipment | 0 | 0 | 608 |
| Stone Repair | 0 | 1,568 | 1,568 |
| Transfer | 351 | 429 | 14,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **501** | **4,497** | **18,676** |
| Unencumbered Cash Balance Dec 31 | 5,629 | 2,905 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 18,676 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 18,676 |
| | | Tax Required | 1,639 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 1,639 |

The Cemetery Board hereby accepts this as their 2026 budget

x _____

x _____

x _____

**See Tab A** **See Tab C**

**CPA Summary**

$2,741,874

.597

11-14-25

Adrian Cemetery
Jackson

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 | 1,639 | 107 | 3 | 16 | 5 | 1 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,639 | 107 | 3 | 16 | 5 | 1 |

County Treas Motor Vehicle Estimate 107

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 5

County Treas Watercraft Tax Estimate 1

MVT Factor 0.06535

RVT Factor 0.00168

16/20M Factor 0.00969

Comm Veh Factor 0.00324

Watercraft Factor 0.00059

Adrian Cemetery
Jackson

## 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.

Adrian Cemetery
Jackson

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.

**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 | | 119,650 | | 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 | 82,703 | | | | 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 | | 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*

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 | 16,536 | 5,928 | 6,920,583 | 0.856 | 0.856 |
| Delia Cemetery | 3,000 | 0.582 | 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 | 183,013 | 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 2:00 pm at 710 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 | 1.571 | 27,727 | 1.316 | 50,137 | 15,722 | 12,585,628 | 1.249 | 1.249 |
| Netawaka Cemetery | 21,515 | 1.636 | 14,981 | 1.703 | 42,772 | 9,680 | 5,576,769 | 1.735 | 1.735 |
| Olive Hill Cemetery | 3,350 | 3.004 | 14,607 | 9.018 | 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 | 9,737,990 | 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 | 165,166 | 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 | 24,164,932 | 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 | 45,490,965 | 3.173 | 3.173 |
| Netawaka Fire #6 | 22,700 | 3.458 | 23,525 | 4.096 | 25,834 | 22,274 | 5,261,625 | 4.154 | 4.154 |

*Tax rates are expressed in mills

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

Kristie D. Richter
Clerk

L3211