State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
McLouth 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	100,000	27,066	1.761
Debt Service	10-113				
Totals		xxxxxxxxxx	100,000	27,066	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					15,366,504
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.175
Exceeding	1.762

Assisted by:

Address:

Email:

Attest: 8/28, 2025

Julie Dunkle
County Clerk

Governing Body

CONSOLIDATED METHOD FUND PAGE 2026

County Name Jefferson County
Special District Name McLouth 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	273	994	(7,180)
Ad Valorem Tax	17,026	18,085	xxxxxxxxxxxxx
Delinquent Tax	1,708	100	100
Motor Vehicle Tax	1,893	1,694	1,636
Recreational Vehicle Tax	32	35	27
16/20M Vehicle Tax	80	83	46
Commercial Vehicle Tax	30	35	26
Watercraft Tax		0	0
LAVTR			
Co Treas Bal Jan 1	397	(427)	
Co Treas Bal Dec 31	(427)		
Donations	200		
Misc	271		
Sale of Lots	200		
Interest on Idle Funds	1,215		
Total Receipts	**22,625**	**19,605**	**1,835**
Resources Available:	**22,898**	**20,599**	**(5,345)**
Expenditures:			
General Operating Expense	2,389	2,389	21,721
Mowing	19,125	25,000	
Consultations and Markings	390	390	
Gas & Equipment	0		
Misc	0		
Cash Forward (2026 column)			
Total Expenditures	**21,904**	**27,779**	**21,721**
Unencumbered Cash Balance, Dec 31	994	(7,180)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	21,721
		Tax Required	27,066
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	27,066

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	18,050	1636	27	46	26	0
Total	18,050	1,636	27	46	26	0

County Treas MVT Estimate	1,636				
County Treas RVT Estimate		27			
County Treas 16/20M Estimate			46		
County Treas Commercial Vehicle Tax Estimate				26	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.09064				
RVT Factor		0.00150			
16/20M Factor			0.00255		
Commercial Vehicle Factor				0.00144	
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.Oskuloosa					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 & 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 1.762 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 Aug. 27, 2025 (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 1.762 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 27 day of Aug. 2025 (month and year) and SIGNED by the Governing Body.

Attested:
Julie Drinkle
County Clerk

Roll Call Vote

A Roll Call Vote of the McLouth Cemetery Assoc. To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Aug. 27, 2025

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Bill Petrie	X		
Dale Ping	X		
Corlis Weeks	X		
Pat Bartlett	X		
Andy Sullivan	X		
TOTAL			

Certified: Julie Dunkle

Board Members Sign Below:

William D. Petrie

Corlis S. Weeks

Aug 20 - Sept 20

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF McLouth Cemetery **, HEREBY NOTIFIES THE** Jefferson **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 1.762. The date of our hearing is Aug. 27 at 7 AM/PM and will be held at 104 W. Lucy address in McLouth, Kansas. McLouth Fire Station

*** 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 7/14, 2025

(Seal)

COUNTY CLERK
COUNTY
SEAL
JEFFERSON COUNTY, KANSAS

Carla Weeks
Clerk or Officer of Governing Body