State of Kansas
County Special District

Jefferson County 2026

**CERTIFICATE (2)**

| Table of Contents: | | Page No. | 2026 Adopted Budget | | | |
|---|---|---|---|---|---|---|
| | | | Expenditures | Amount of 2025 Ad Valorem Tax | County Clerk's Use Only | |
| | | | | | Nov. 1 Final Assessed Valuation | Final Tax Rate* |
| Fund | K.S.A. | | | | | |
| Bloomfield Cemetery | 17-1330 | | 7,400 | 4,106 | 1,509,282 | 2.720 |
| Buster Cemetery | 17-1330 | | 5,025 | 4,442 | 9,399,476 | .472 |
| Fairview Cemetery | 17-1330 | | 3,100 | 4,522 | 2,862,556 | 1.579 |
| Fowler Cemetery | 17-1330 | | 11,750 | 4,705 | 7,052,825 | .667 |
| Gragg Chapel Cemetery | 17-1330 | | 1,497 | 1,416 | 3,250,003 | .435 |
| Grantville Cemetery | 17-1330 | | 25,755 | 10,604 | 17,530,238 | .604 |
| Hardy Oak & Chester Cemete | 17-1330 | | 3,496 | 3,194 | 20,543,654 | .155 |
| Hull Grove Cemetery | 17-1330 | | 6,892 | 1,363 | 1,997,581 | .682 |
| McLouth Cemetery | 17-1330 | | 21,721 | 27,066 | 15,366,504 | 1.761 |
| Meriden Cemetery | 17-1330 | | 14,295 | 11,304 | 40,132,623 | .281 |
| Nortonville Cemetery | 17-1330 | | 17,675 | 14,175 | 16,730,809 | .847 |
| Oak Ridge Cemetery | 17-1330 | | 13,400 | 6,629 | 23,869,536 | .276 |
| Ozawkie Cemetery | 17-1330 | | 12,260 | 10,834 | 23,669,191 | .457 |
| Pleasant View Cemetery | 17-1330 | | 10,280 | 9,165 | 26,960,084 | .339 |
| Plum Grove Cemetery | 17-1330 | | 3,653 | 2,910 | 2,811,995 | 1.034 |
| Reformed Presb. Cemetery | 17-1330 | | 3,772 | 2,471 | 4,681,170 | .529 |
| Rose Hill Cemetery | 17-1330 | | 3,875 | 3,392 | 17,146,292 | .197 |
| Spring Grove Cemetery | 17-1330 | | 5,085 | 6,824 | 3,744,248 | 1.822 |
| Underwood Cemetery | 17-1330 | | 8,410 | 3,310 | 10,456,502 | .316 |
| Wildhorse Cemetery | 17-1330 | | 3,350 | 3,837 | 9,460,295 | .405 |
| Winchester Cemetery | 17-1330 | | 4,315 | 3,849 | 7,740,370 | .497 |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |
| | | | 0 | 0 | | |

Attest: 11/30 2025

Julie A. Dunkle
County Clerk

**CONSOLIDATED METHOD FUND PAGE** 2026

County Name: Jefferson County
Special District Name: Winchester 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 | 2,294 | 2,036 | (63) |
| Ad Valorem Tax | 3,789 | 3,700 | xxxxxxxxxxxxx |
| Delinquent Tax | 7 | 30 | 30 |
| Motor Vehicle Tax | 525 | 486 | 470 |
| Recreational Vehicle Tax | 13 | 12 | 11 |
| 16/20M Vehicle Tax | 22 | 22 | 13 |
| Commercial Vehicle Tax | 6 | 9 | 5 |
| Watercraft Tax | | 0 | 0 |
| LAVTR | | | |
| | | | |
| In Lieu of Taxes | | | |
| Sale of Lots | 125 | | |
| Co Tres Bal Jan 1 | 52 | (72) | |
| Co Treas Bal Dec 31 | (72) | | |
| Donations | 300 | | |
| Interest on Idle Funds | | | |
| **Total Receipts** | **4,767** | **4,187** | **529** |
| **Resources Available:** | **7,061** | **6,223** | **466** |
| Expenditures: | | | |
| General Operating Expense | 150 | 6,286 | 4,315 |
| Mowing | 4,875 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2026 column) | | | |
| **Total Expenditures** | **5,025** | **6,286** | **4,315** |
| Unencumbered Cash Balance, Dec 31 | 2,036 | (63) | xxxxxxxxxxxxx |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 4,315 |
| | | Tax Required | 3,849 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount of 2025 Ad Valorem Tax | 3,849 |

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 | 3,840 | 470 | 11 | 13 | 5 | 0 |
| | | | | | | |
| Total | 3,840 | 470 | 11 | 13 | 5 | 0 |

| | |
|---|---|
| County Treas MVT Estimate | 470 |
| County Treas RVT Estimate | 11 |
| County Treas 16/20M Estimate | 13 |
| County Treas Commercial Vehicle Tax Estimate | 5 |
| County Treas Watercraft Tax Estimate | 0 |

| | |
|---|---|
| MVT Factor | 0.12240 |
| RVT Factor | 0.00286 |
| 16/20M Factor | 0.00339 |
| Commercial Vehicle Factor | 0.00130 |
| 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

RECEIVED

JUL 14 2025

JEFFERSON COUNTY CLERK

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Winchester 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 _____. 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).**

X 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 July 10, 2025.

(Seal)

Clerk or Officer of Governing Body