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	82,219	102,650	53,250
Receipts:			
Ad Valorem Tax	105,997	105,997	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	13,414	11,561	11,425
Recreational Vehicle Tax	358	248	268
16/20M Vehicle Tax	1,241	1,068	1,087
Commercial Vehicle Tax	474	488	380
Watercraft Tax	110	200	178
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**121,594**	**119,562**	**13,338**
Resources Available:	**203,813**	**222,212**	**66,588**
Expenditures:			
Utilities	9,000	12,829	13,000
Equipt Maint	60,000	93,733	98,000
Fuel	6,000	12,000	15,000
Insurance	13,000	18,000	20,000
Food	500	1,000	1,000
Transfers	0	10,000	0
Office Expense	500	1,000	1,000
Mowing	1,000	1,500	2,000
Visa	3,000	3,000	5,000
Building	3,000	10,000	11,585
Training	1,663	2,400	2,500
Cash Reserve (2026 column)			
Miscellaneous	3,500	3,500	3,500
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**101,163**	**168,962**	**172,585**
Unencumbered Cash Balance Dec 31	102,650	53,250	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	172,585
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	172,585
		Tax Required	105,997
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	105,997

The Fire Board hereby accepts this as their 2026 budget

X _____

X _____

X _____

24,199,438

4.380

11-14-25

See Tab A **See Tab C**

CPA Summary

MAYETTA FIRE
MAYETTA FIRE

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	105,997	11,425	268	1,087	380	178
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	105,997	11,425	268	1,087	380	178

County Treas Motor Vehicle Estimate 11,425

County Treas Recreational Vehicle Estimate 268

County Treas 16/20M Vehicle Estimate 1,087

County Treas Commercial Vehicle Tax Estimate 380

County Treas Watercraft Tax Estimate 178

MVT Factor 0.10779

RVT Factor 0.00253

16/20M Factor 0.01026

Comm Veh Factor 0.00359

Watercraft Factor 0.00168

2026

MAYETTA FIRE
MAYETTA FIRE

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.

MAYETTA FIRE
MAYETTA FIRE

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	9,399,341	28.900	9,508,895	4,654,762	28.650
Debt Service							
Road & Bridge	6,086,306	20.629	5,166,937	22.720	4,865,453	3,657,498	22.512
Noxious Weed	300,786	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		115,650		102,143		
911 Fund	148,441		118,000		118,000		
4% Sales Tax for Roads	1,246,968		307,575		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		
Total	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	16,556	5,928	6,920,583	0.856	0.856
Delia Cemetery	3,000	0.382	8,768	0.583	10,163	4,306	8,013,452	0.379	0.379
Denison Cemetery	18,730	1.004	13,283	1.019	21,482	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	92,235	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	1.656	14,981	1.703	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	5,823,699	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	27,845	1.189	7,433	1.193	28,559	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	165,146	146,668	29,576,074	4.709	4.959
Hoyt 1st Responders	30,004	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	6,469,942	4.449	4.449
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	45,490,965	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