Holton Cemetery
Jackson County

County Name: Jackson County
Special District Name: Holton Cemetery

2026

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	85,480	26,888	25,452
Receipts:			
Ad Valorem Tax	95,847	95,847	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	7,451	6,984	8,520
Recreational Vehicle Tax	148	132	166
16/20M Vehicle Tax	454	454	451
Commercial Vehicle Tax	57	305	341
Watercraft Tax	12	89	95
In Lieu of Taxes			
grave open/close	6,000	0	6,000
Perpetual care	3,440	0	3,440
interest	200	0	200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	113,609	103,811	19,213
Resources Available:	199,089	130,699	44,665
Expenditures:			
Accounting	1,500	1,000	1,500
Advertising	500	300	400
Auto Exp/Fuel	10,000	3,500	4,500
Electricity	2,000	1,000	1,500
Flowers	2,600	1,000	2,000
Grave Equipment	4,700	1,500	500
Insurance	7,000	7,000	10,000
Mileage	2,500	0	500
Payroll Tax	10,188	9,000	10,500
Perp. Care	3,525	0	0
Propane	3,000	1,200	0
Repairs	10,000	5,000	10,000
Supplies	10,000	0	2,000
Telephone	1,200	0	1,500
Wages	75,000	74,397	120,000
Water	639	350	600
Ed Jones	4,500	0	0
Office Exp	500	0	200
Replace Trees	16,937	0	2,000
Snow Removal	3,000	0	0
State Fee	550	0	200
Miscellaneous	0	0	2,400
Cash Reserve (2026 column)			
Miscellaneous	2,362	0	
Does misc. exceed 10% Total Expenditures			
Total Expenditures	172,201	105,247	170,300
Unencumbered Cash Balance Dec 31	26,888	25,452	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	170,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,300
		Tax Required	125,635
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	125,635

See Tab A See Tab C

The Cemetery Board hereby accepts this as their 2026 budget

x
x
x

53,652,514

M.11 2.341

11-14-25

CPA Summary

Holton Cemetery
Jackson County

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	95,847	8,520	166	451	341	95
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	95,847	8,520	166	451	341	95

County Treas Motor Vehicle Estimate 8,520

County Treas Recreational Vehicle Estimate 166

County Treas 16/20M Vehicle Estimate 451

County Treas Commercial Vehicle Tax Estimate 341

County Treas Watercraft Tax Estimate 95

MVT Factor 0.08889

RVT Factor 0.00173

16/20M Factor 0.00471

Comm Veh Factor 0.00356

Watercraft Factor 0.00099

2026

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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.

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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. 13, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Holton Cemetery

Jackson County

will meet on 9-16-25 at 3:00 pm at 120 W 5th St Holton KS 66436 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to be levied and the revenue neutral rate. Detailed budget information is available at White Law 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 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	172,201	1.860	105,247	2.000	170,300	125,635	2.343
Debt Service							
Totals	172,201	1.860	105,247	2.000	170,300	125,635	2.343
						*Revenue Neutral Rate***	*1.783*
Less: Transfers	0		0		0		
Net Expenditures	172,201		105,247		170,300		
Total Tax Levied	0		95,847		xxxxxxxxxxxxxxx		
Assessed Valuation	0		0		53,610,668		

Outstanding Indebtedness, Jan 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*

Holton Cemetery

Dennis A. White, Treasurer

L33t1

RESOLUTION NO. 25-002

A RESOLUTION OF THE HOLTON CEMETERY, HOLTON, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for 2026 for Holton Cemetery was calculated as 1.783 mills by the Jackson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Holton Cemetery will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 16, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Holton Cemetery met with Dennis A. White, Chris Mercer and Kurt Zibell. Also present was Kaleb Smith. After having heard testimony, the board still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE HOLTON CEMETERY:

The Holton Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate to a rate of 2.343 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 16th day of September, 2025, by a unanimous vote of all members present.

Dennis A. White, Treasurer

ROLL CALL VOTE

A Roll Call Vote of the Holton Cemetery Governing Body to Levy a Property Tax

Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 16, 2025

Resolution No. 25-002

Governing Body Member	YES	NO
Dennis A. White	X	
Chris Mercer	X	
Kurt Zibell	X	
TOTAL	3	0

I, Dennis A. White, Holton Cemetery Treasurer, do hereby certify the votes cast for Resolution 25-002 on September 16, 2025.

Dennis A. White, Treasurer