

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Jefferson County

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	5,987,445	3,671,870	22.306
Debt Service	10-113	8	532,422	430,621	2.616
Public Works	68-5,101	9	6,363,928	4,362,264	26.500
Ambulance	CR #6	10	1,173,272	493,520	2.998
Appraiser's Cost	19-436	10	479,079	393,961	2.393
Health	65-204	11	2,283,301	123,000	.747
Law Enforcement	79-1946	11	3,323,713	2,698,350	16.392
Auto Administration		12	136,341		
Land Bank Operating Fund		12			
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Non-Budgeted Funds-D		16			
Totals		xxxxx	20,279,498	12,173,586	73.952
Budget Summary		17			
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Neighborhood Revitalization Rebate					

County Clerk's Use Only
1164,609,128
Nov 1, 2017 Total Assessed Valuation

Election Required? Please review HB2088 Template. No

Assisted by:

Address:

Email:

Wayne Jett
Rebecca Miller

Attest: 8/22 2017
Amelia M. Buthon
County Clerk

Governing Body

Computation to Determine Limit for 2018-Draft 3

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	11,881,184
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	0
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	0
3) Net Tax Levy (Base)	<u>11,881,184</u>

Percentage Adjustments

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	166,337	HB 2088 - New Section 6(a)(1)	Average changes in the CPI for all Urban Consumers for the preceding five calendar years
5) Value of New Improvements (From June 15th County Clerk Valuation Document)	1,959,253	HB 2088 - New Section 6(b)(1)(A)	The construction of any new structures or improvements or the remodeling or renovation of any existing structures or improvements on real property, which shall not include any ordinary maintenance or repair of any existing structures or improvements on property
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	3,121,965	HB 2088 - New Section 6(b)(1)(B)	Increased personal property valuation
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	3,264,270		
Increase in Total Personal Property Valuations (cannot be less than zero)			
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	0	HB 2088 - New Section 6(b)(1)(C)	Real property located within added jurisdictional territory
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	31,975	HB 2088 - New Section 6(b)(1)(D)	Real property which has changed in use
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	0	HB 2088 - New Section 6(b)(1)(E)	Expiration of any abatement of property from property tax
10) Total Assessed Value of Adjustments	<u>1,991,228</u>		
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)	164,509,294		
12) Adjustment Percentage (Line 10 Divided by Line 11)	1.21%		
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	143,810		
14) Total Percentage Adjustments	<u>310,147</u>		

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	430,621		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	395,688		
Difference	34,933	HB 2088 - New Section 6(b)(2)(A)	Increased property tax revenues that will be spent on: (A) Bonds, temporary notes, no fund warrants, state infrastructure loans and interest payments not exceeding the amount of ad valorem property taxes levied in support of such payments

16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	95,276	HB 2088 - New Section 6(b)(2)(A)	Increase property tax revenues that will be spent on: Payments made to a Public Building Commission and lease payments but only to the extent such payments were obligations that existed prior to July 1, 2016 (ensure such payments are not also listed in the debt service calculation)	Amb Lease Pymts
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget	0	HB 2088 - New Section 6(b)(2)(B)	Increased property tax revenues that will be spent on: (B) Payment of special assessments not exceeding the amount of ad valorem property taxes levied in support of such payments (ensure such payments are not also listed in the debt service calculation)	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget	10,000	HB 2088 - New Section 6(b)(2)(C)	Increased property tax revenues that will be spent on: (C) Court judgments or settlements of legal actions against the city or county and legal costs directly related to such judgments or settlements	Two KCAMP Deductibles
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget	0	HB 2088 - New Section 6(b)(2)(D)	Increased property tax revenues that will be spent on: (D) Expenditures of city or county funds that are specifically mandated by federal or state law with such mandates becoming effective on or after July 1, 2015, and loss of funds from federal sources after January 1, 2017, where the city or county is contractually obligated to provide a service	
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		HB 2088 - New Section 6(b)(2)(E)	Increased property tax revenues that will be spent on: (E) Expenses relating to a federal, state, or local disaster or federal, state, or local emergency, including, but not limited to, a financial emergency, declared by a federal or state official. The board of county commissioners may request the Governor to declare such disaster or emergency	
21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	3,840,579	HB 2088 - New Section 6(b)(2)(F)	Increased property tax revenues that will be spent on: (F) increased costs above the consumer price index for law enforcement, fire protection or emergency medical services	Dist Ct, Attorney, Sheriff, Court Appt Atty Exp,
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	3,762,717	HB 2088 - New Section 6(b)(3)	Any increased property tax revenues generated for law enforcement, fire protection or emergency medical services shall be expended exclusively for these purposes but shall not be used for the construction or remodeling of buildings.	
CPI Adjustment - 1.4%	52678			
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	3,815,395			
Increased Law Enforcement Expense in 2018 Budget			25,184	
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	HB 2088 - New Section 6(b)(2)(F)	Increased property tax revenues that will be spent on: (F) increased costs above the consumer price index for law enforcement, fire protection, or emergency medical services	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	0	HB 2088 - New Section 6(b)(3)	Any increased property tax revenues generated for law enforcement, fire protection or emergency medical services shall be expended exclusively for these purposes but shall not be used for the construction or remodeling of buildings.	
CPI Adjustment - 1.4%	0			
Fire Protection Expenses - 2107 Budget (Indexed by CPI)	0			
Increased Fire Protection Expense			0	

23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	1,173,272	HB 2088 - New Section 6(b)(2)(F)	Increased property tax revenues that will be spent on: (F) increased costs above the consumer price index for law enforcement, fire protection, or emergency medical services
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	1,102,101	HB 2088 - New Section 6(b)(3)	Any increased property tax revenues generated for law enforcement, fire protection or emergency medical services shall be expended exclusively for these purposes but shall not be used for the construction or remodeling of buildings.
CPI Adjustment - 1.4%	15429		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	1,117,530		
Increased Emergency Medical Expense			55,742
<u>Total Increased Tax Revenue Adjustment</u>			<u>165,393</u>
 <u>Levy on Behalf of Another Political or Governmental Subdivision</u>			
24) Library Levy 2018 Budget		HB 2088 - New Section 6(b)(5)	Whenever a city or county is required by law to levy taxes for the financing of the budget of any political or governmental subdivision of this state that is not authorized by law to levy taxes on its own behalf, and the governing body of such city or county is not authorized or empowered to modify or reduce the amount of taxes levied therefore, the tax levies of the political or governmental subdivision shall not be included in or considered in computing the aggregate limitation upon the property tax levies of the city or county
24a) Recreation Commission Levy 2018 Budget			
24b) Other Governmental Levy 2018 Budget			
25) Total Levies on Behalf of Another Political or Governmental Subdivision			<u>0</u>
26) Total Computed Tax Levy			<u>12,356,724</u>

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ _____
2. Debt service levy in 2017 budget	- \$ _____
3. Tax levy excluding debt service	\$ _____

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ _____	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ _____	
5b. Personal property 2016	- _____	
5c. Increase in personal property (5a minus 5b)	+ _____	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	_____	
7. Total valuation adjustment (sum of 4, 5c, and 6)	_____	
8. Total estimated valuation July 1, 2017	_____	
9. Total valuation less valuation adjustment (8 minus 7)	_____	
10. Factor for increase (7 divided by 9)	_____	
11. Amount of increase (10 times 3)		+ \$ _____
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ _____
13. Debt service levy in this 2018 budget		_____
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		_____ 0
15. Consumer Price Index for all urban consumers for calendar year 2016		_____ 1.4%
16. Consumer Price Index adjustment (3 times 15)		\$ _____
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ _____

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Vch	Comm Vch	Watercraft
General	3,315,962	434,254	7,875	17,594	20,272	17,034
Debt Service	395,688	51,819	940	2,100	2,419	2,033
Public Works	4,469,174	585,278	10,612	23,716	27,320	22,959
Ambulance	478,984	62,727	1,137	2,542	2,928	2,461
Appraiser's Cost	370,241	48,486	879	1,965	2,263	1,902
Health	123,000	16,108	292	653	752	632
Law Enforcement	2,728,137	357,274	6,478	14,477	16,677	14,015
TOTAL	11,881,186	1,555,946	28,213	63,047	72,631	61,036

County Treas Motor Vehicle Estimate	<u>1,555,946</u>
County Treas Recreational Vehicle Estimate	<u>28,213</u>
County Treas 16/20M Vehicle Estimate	<u>63,047</u>
County Treas Commercial Vehicle Tax Estimate	<u>72,631</u>
County Treas Watercraft Tax Estimate	<u>61,036</u>
Motor Vehicle Factor	<u>0.13096</u>
Recreational Vehicle Factor	<u>0.00237</u>
16/20M Vehicle Factor	<u>0.00531</u>
Commercial Vehicle Factor	<u>0.00611</u>
Watercraft Factor	<u>0.00514</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Auto Administration	General Fund	47,403			8-145
Bond & Interest	General Fund	36,547			79-1946
General Fund	Equipment Reserve	488,925	297,622	298,500	19-119
General Fund	Equipment Reserve	122,743			19-119
General Fund	Bond & Interest	40,118			79-1946
Public Works	Spec Machinery	161,000	56,600	260,300	68-141g
Ambulance	Ambulance Capital Outl	28,651	28,651		12-110d
Appraiser	Equipment Reserve	24,400	1,000	1,000	19-119
Health	Equipment Reserve	71,803		10,000	19-119
Law Enforcement	Equipment Reserve	239,047	81,047		19-119
Auto Administration	Equipment Reserve		15,000	10,000	19-119
Equipment Reserve	General Fund	35,000			19-119
General Fund	Jeff Co Capital Imp Fun	94,700			19-120
Public Works	Equipment Reserve	54,700	11,800		19-119
	Total	1,445,037	491,720	579,800	
	Adjustments*				
	Adjusted Totals	1,445,037	491,720	579,800	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2003 Bond	12/1/2005	5/1/2026	3.2-4.1	5,240,000	850,000	1/11	5/1	27,235	300,000	15,568	310,000
Series 2005 Bond	3/28/2013	11/2/2026	0.02	3,065,000	2,960,000	11/1	5/1	60,680	40,000	60,480	40,000
Series 2003-Westshore Est	7/1/2003	9/1/2023	Various	164,121	70,000	3/1	9/1	3,045	10,000	2,625	10,000
Series 1998-Lakeshore Est	6/16/1998	6/1/2038	Various	410,300	240,000	6/1	6/1	11,163	10,000	10,688	10,000
Series 2010-Northwind Dr	10/1/2010	10/1/2030	5.25	170,000	135,575	4/1	10/1	7,135	6,815	6,777	7,172
*payments for Westshore Est, Lakeshore Est and Northwind Dr are made with special assessments											
Total G.O. Bonds											
					4,255,575			109,258	366,815	96,137	377,172
Revenue Bonds:											
Sewer #2-Indian Ridge	10/28/2005	9/1/2026	2.85	550,950	295,136	3/1 & 9/1	3/1 & 9/1	7,545	27,523	6,821	28,316
*payment made with special assessments											
Total Revenue Bonds											
					295,136			7,545	27,523	6,821	28,316
Other:											
					0			0	0	0	0
Total Indebtedness					4,550,711			116,803	394,338	102,958	405,488

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, 2017	Payments Due 2017	Payments Due 2018
Ambulance Building-Meriden	7/1/2012	120	1.79	170,000	103,409	18,724	18,724
Anbulance Heart Monitors	1/2/2015	24	0.82	100,000	74,484	25,516	25,516
Ambulance	2/26/2016	48	0.81	100,000	100,000	25,518	25,518
Ambulance	2/26/2016	48	0.81	100,000	100,000	25,518	25,518
Totals					377,893	95,276	95,276

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	524,251	772,411	596,445
Receipts:			
Ad Valorem Tax	3,233,489	3,315,962	XXXXXXXXXXXXXXXXXX
Delinquent Tax	49,130	50,000	50,000
Motor Vehicle Tax	363,790	437,164	434,254
Recreational Vehicle Tax	6,845	7,720	7,875
16/20M Vehicle Tax	18,017	19,623	17,594
Commercial Vehicle Tax	16,599	20,773	20,272
Watercraft Tax	14,857	17,486	17,034
Gross Earnings (Intangible) Tax	0		0
LAVTR	0		0
City and County Revenue Sharing	0		0
Mineral Production Tax	139	300	150
Local Alcoholic Liquor	12,089	11,000	11,000
Compensating Use Tax	196,983	135,000	150,000
Local Sales Tax	879,249	775,000	775,000
Interest on Curr Tax/MVT/RVT etc	74,760	104,000	75,000
4-County Court Cost Reimbursement	19,906	22,000	20,000
Antique Tag Fees	8,035	7,185	9,870
District Court/Attorney Fees	46,573	40,000	40,000
Building Permit Fees	29,975	25,000	26,700
County Clerk's Fees & Charges	6,858	1,757	3,000
Federal Money in Lieu of Taxes	101,948	100,000	100,000
Diversion Fees Collected	27,990	40,000	30,000
Escrow Fees	963	2,800	1,198
Federal Flood Control	30,069	38,000	30,000
GIS Fees & Misc Charges	812	250	800
Operating Transfers	116,082	15,000	15,000
Mortgage Registration Fees	131,523	60,000	50,000
Planning & Zoning Fees & Charges	5,856	9,700	8,050
Register of Deeds Recording Fees	103,419	80,000	100,000
Register of Deeds-Misc Fees	20,039	3,000	4,000
Reimbursed Expenses	13,070		13,000
Equipment Reserve Transfer to General			
Transfer from Auto Admin			
Insufficient Check			
Attorney Misc Fees	51		50
Abstract Fees-Tax Sale	3,969	4,100	2,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	26,194	16,000	80,000
Neighborhood Revitalization Rebate			0
Miscellaneous	17,286		17,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,576,565	5,358,820	2,109,347
Resources Available:	6,100,816	6,131,231	2,705,792

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Communications-911 Dispatch			
Salaries	471,781	500,045	513,594
Health Insurance	96,052	135,789	156,529
Commodities	2,521	3,000	3,000
Office Supplies	5,422	6,000	6,000
Contractual Services	10,349	11,400	11,400
Water Use	158	200	200
Phone Service	11,841	12,000	12,200
Gas Service	228	500	300
Electric Service	3,723	4,000	4,000
FICA/Medicare Withholding	34,901	38,253	39,290
KPERS	42,646	51,655	43,091
Workers Comp Insurance	697	850	822
Unemployment	2,144	500	514
Multiline Insurance	3,168	3,064	3,064
Capital Outlay	954		
Transfer 27th PR	21,206		
Equipment Reserve Transfer	72,650		
Total	780,443	767,256	794,003
Coroner (overage charged to Courthouse General for 2016-\$7,878.66)			
Commodities			
Office Supplies			
Contractual Services	40,000	40,000	50,000
Capital Outlay			
Total	40,000	40,000	50,000
County Attorney/Diversion			
Salaries	159,528	197,532	219,673
Health Insurance	56,144	55,160	73,988
Commodities	345	500	2,000
Office Supplies	1,756	2,500	1,000
Contractual Services	17,314	10,000	13,350
Witness Fees	673	1,000	0
Water Use	35	100	35
Phone Service	1,237	2,000	1,237
Gas Service	131	300	131
Electric Service	882	2,000	882
FICA/Medicare Withholding	11,472	16,620	16,805
KPERS	14,655	22,448	18,431
Workers Comp Insurance	497	445	549
Unemployment	418	825	220
Multiline Insurance	1,266	1,501	1,266
Capital Outlay			
Transfers 27th PR	6,667		
Equipment Reserve Transfer/ Cap Imp Trs	60,900	6,667	
Total	333,920	319,598	349,566
County Clerk/Election			
Salaries	224,362	247,090	218,449
Health Insurance	62,692	63,723	70,473
Commodities	9,240	9,460	9,800
Office Supplies	2,259	2,500	2,500
Contractual Services	44,200	62,849	96,100
Water Use	66	60	70
Phone Service	1,405	1,250	2,103
Gas Service	247	400	300
Electric Service	1,665	2,175	2,000
FICA/Medicare Withholding	16,520	16,438	16,700
KPERS	21,200	24,860	18,315
Workers Comp Insurance	348	299	349

Unemployment	728	875	218
Multiline Insurance	2,044	1,800	1,800
Capital Outlay			1,400
Transfer 27th PR	9,755		
Equipment Reserve Transfer	27,000	9,755	10,000
Total	423,732	443,534	450,578
County Commissioners			
Salaries	64,960	64,960	66,909
Health Insurance	22,376	14,835	23,000
Commodities	0		
Office Supplies	0		
Contractual Services	150	1,500	150
Water Use	36	40	40
Phone Service		200	
Gas Service	132	155	150
Electric Service	891	1,160	900
FICA/Medicare Withholding	4,602	4,969	4,738
KPERS	7,362	6,710	7,519
Workers Comp Insurance	110	110	113
Unemployment	0	43	0
Multiline Insurance	550	500	550
Capital Outlay	0		0
Transfers-27th PR	2,985		
Equipment Reserve Transfer			
Total	104,155	95,182	104,069
County Counselor			
Salaries	30,906	30,906	31,833
Health Insurance	0		
Commodities		150	150
Office Supplies		500	500
Contractual Services	791	500	500
FICA/Medicare Withholding	2,365	2,364	2,435
KPERS	2,908	3,193	3,289
Workers Comp Insurance	160	53	53
Unemployment	278	31	31
Multiline Insurance			
Capital Outlay	722	700	700
Transfers-27th PR	1,405		
Equipment Reserve Transfer			
Total	39,536	38,397	39,491
County Register of Deeds			
Salaries	124,153	121,613	128,143
Health Insurance	54,279	48,037	55,740
Commodities	8	4,200	3,800
Office Supplies	731	1,200	1,600
Contractual Services	3,899	3,548	2,988
Water Use	56	100	200
Phone Service	1,377	1,700	2,160
Gas Service	211	620	620
Electric Service	1,418	2,135	2,135
FICA/Medicare Withholding	8,975	9,571	9,803
KPERS	11,761	12,894	10,751
Workers Comp Insurance	211	169	205
Unemployment	325	448	128
Multiline Insurance	995	899	899
Capital Outlay	179	0	
Transfer 27th PR	5,622		
Equipment Reserve Transfer		5,622	
Total	214,199	212,756	219,172
County Treasurer			
Salaries	225,453	241,053	234,209
Health Insurance	81,611	90,394	108,828
Commodities	54	80	4,690
Office Supplies	3,898	5,000	390

Contractual Services	22,319	29,850	28,011
Water Use	72	100	110
Phone Service	937	1,000	2,265
Gas Service	269	960	700
Electric Service	1,809	2,500	2,500
FICA/Medicare Withholding	16,440	19,971	17,917
KPERS	20,621	26,924	19,650
Workers Comp Insurance	353	352	375
Unemployment	949	1,271	234
Multiline Insurance	1,885	1,877	2,000
Capital Outlay	1,237		
Transfer 27th PR	11,361		
Equipment Reserve Transfer	45,000	11,361	10,000
Total	434,268	432,693	431,879
Total - Page 7b	2,370,252	2,349,416	2,438,759

Jefferson County

2018

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Courthouse General			
Salaries-Special Prosecutor	28,324	44,095	45,000
Health Insurance		0	0
Commodities	4,290	2,900	4,300
Office Supplies	5,259	4,500	5,200
Contractual Services (\$35K for Bldg Repair Exp)	179,907	208,000	215,000
Juvenile Care	21,725	25,000	21,700
Water Use	2,233	2,500	2,200
Phone Service	11,169	17,000	11,200
Gas Service	5,714	8,700	5,700
Electric Service	32,960	45,000	33,000
FICA/Medicare Withholding	2,167	4,700	2,100
KPERS	1,253	5,600	1,250
Workers Comp Insurance	5,217	2,900	5,225
Unemployment		50	50
Multiline Insurance	9,635	7,000	9,600
Capital Imp Projects/Cap Imp Tmsfr 17	185,000	75,000	250,000
Treasurers Check-Misc	8,724	15,000	8,700
Capital Outlay		2,000	
Transfer 27th Pr	42,918		
Equipment Reserve Transfer	168,000	250,000	274,000
Health Insurance Reserve			186,016
Coroner Expense over Budgeted Amt	7,879		
Total	722,371	719,945	1,080,241
District Court			
Commodities	413	4,500	0
Office Supplies	8,237	8,700	8,600
Contractual Services	167,963	156,960	31,100
Phone Service	554	1,000	7,600
Gas Service	3,896	2,000	0
Electric Service			
Multiline Insurance			
Capital Outlay	6,425		28,000
Equipment Reserve Transfer		2,000	
Total	187,487	175,160	75,300
Emergency Management			
Salaries	51,360	52,020	52,530
Health Insurance	24,162	22,359	24,663
Commodities	5,434	5,500	5,000
Office Supplies	2,602	1,000	1,000
Contractual Services	3,620	2,500	2,300
Water Use	0		
Phone Service	28		
Gas Service	0		
Electric Service	489	450	500
Cell Phone	623	500	500
FICA/Medicare Withholding	3,433	3,980	4,019
KPERS	4,801	5,374	4,407
Workers Comp Insurance	4,435	4,635	4,560
Unemployment	211	52	53
Multiline Insurance	1,788	1,201	1,200
Capital Outlay	564	0	1,000
Transfer 27th Pr	2,306		
Equipment Reserve Transfer	64,750	2,305	
Total	170,608	101,876	101,731
4-County Court Costs			
Commodities	2,010	3,000	3,000

Office Supplies	4,024	4,000	4,000
Contractual Services	27,672	47,000	47,000
Capital Outlay	564	5,000	5,000
Total	34,271	59,000	59,000
4-H Fair			
Commodities	1,186	2,000	2,000
Office Supplies	431		
Contractual Services	3,885	8,200	8,200
Multiline Insurance	1,310	125	125
Capital Outlay	521	1,200	1,300
Transfers	4,700		
Equipment Reserve Transfer			
Total	12,033	11,525	11,625
4-H Maintenance			
Commodities	722	1,500	1,500
Office Supplies	0		
Contractual Services	4,093	4,829	4,800
Water Use	0		
Phone Service	270	496	500
Gas Service	884	2,500	2,500
Electric Service	5,124	1,700	1,700
Multiline Insurance			
Capital Outlay			
Equipment Reserve Transfer			
Total	11,093	11,025	11,000
GIS			
Salaries	130,865	172,484	135,799
Health Insurance	30,866	50,857	49,325
Commodities	26	2,300	1,000
Office Supplies	528	1,000	2,300
Contractual Services	36,375	39,900	39,900
Water Use	0		
Phone Service	525	0	
Gas Service	76	420	420
Electric Service	609	1,000	1,000
FICA/Medicare Withholding	9,652	9,997	10,389
KPERS	12,342	13,479	11,394
Workers Comp Insurance	207	176	217
Unemployment	593	637	136
Multiline Insurance	2,392	2,400	2,400
Capital Outlay	1,211	18,250	18,250
Transfer 27th PR	5,862		
Equipment Reserve Transfer	28,350	5,862	
Total	260,479	318,762	272,529
Information Technology			
Salaries	177,861	241,660	258,881
Health Insurance	50,001	67,077	62,872
Commodities	1,421	1,450	1,700
Office Supplies	2,040	1,435	1,185
Contractual Services	40,666	45,250	45,250
Water Use	222	350	350
Phone Service	2,719	3,000	3,000
Gas Service	281	500	500
Electric Service	2,262	3,200	3,200
FICA/Medicare Withholding	13,163	17,569	19,804
KPERS	16,481	23,724	21,720
Workers Comp Insurance	303	390	415
Unemployment	809	186	259
Multiline Insurance	2,392	2,700	2,700
Capital Outlay	83,647	81,000	80,000
Transfer 27th PR	8,306		

Equipment Reserve Transfer	98,925		
Total	501,497	489,491	501,836
Total - Page7c	1,899,839	1,886,784	2,113,262

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Planning & Zoning			
Salaries	90,418	97,949	98,340
Health Insurance	29,657	36,448	31,436
Commodities	61	200	200
Office Supplies	1,668	3,000	3,000
Contractual Services	7,700	8,125	11,000
Water Use	69	175	0
Phone Service	1,293	1,500	1,500
Gas Service	241	500	0
Electric Service	1,625	2,200	0
FICA/Medicare Withholding	6,401	7,581	7,523
KPERS	8,207	10,215	8,251
Workers Comp Insurance	163	133	158
Unemployment	393	483	98
Multiline Insurance	903	900	900
Capital Outlay	260	2,500	1,500
Transfers 27th PR	4,350		
Equipment Reserve Transfer	13,350	4,350	4,500
Total	166,760	176,259	168,406
Allocations			
Conservation District	39,801	39,801	39,801
Mental Health (The Guidance Center)	45,000	45,000	50,000
Retardation (Cottonwood Inc)	75,000	75,000	75,000
Elderly Reserve for Vehicle Purchase	4,421	4,421	4,421
JCSO Appropriation	22,666	22,666	22,666
JAAA Appropriation	10,783	10,783	10,783
Meals on Wheels	5,762	5,762	5,762
Economic Development (Co Dept in 2018)	36,595	36,595	
Historical Society	14,113	14,113	14,113
Total	254,141	254,141	222,546
Reimbursed Expense to Departments			
Health	362,158	667,725	708,599
Ambulance	275,254	200,461	207,278
Total	637,412	868,186	915,877
Court Appointed Attorney Expense			
Contractual			92,000
<i>(was paid from District Court in 2016 & 2017)</i>			
Total	0	0	92,000
Economic Development			
Salaries			36,595
Contractual			
Commodities			
Capital Outlay			
Total	0	0	36,595
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			

Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7d	1,058,313	1,298,586	1,435,424

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7f	0	0	0
Total - Page 7b	2,370,252	2,349,416	2,438,759
Total - Page 7c	1,899,839	1,886,784	2,113,262
Total - Page 7d	1,058,313	1,298,586	1,435,424
Total - Page 7e	0	0	0
Total Detail Expenditures**	5,328,405	5,534,786	5,987,445

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Jefferson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	199,073	71,631	20,458
Receipts:			
Ad Valorem Tax	212,552	395,688	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,926	8,000	8,000
Motor Vehicle Tax	65,251	28,740	51,819
Recreational Vehicle Tax	1,228	508	940
16/20M Vehicle Tax	1,777	1,290	2,100
Commercial Vehicle Tax	2,995	1,366	2,419
Watercraft Tax	2,685	1,150	2,033
Transfers from General Fund for Bond Pymt	40,118		
Special Assessment from Westshore Estates and North Wind Drive for bond pymt			26,574
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	333,532	436,742	93,885
Resources Available:	532,605	508,373	114,343
Expenditures:			
Principal	325,000	350,000	367,172
Interest	99,428	87,915	85,250
Cash Basis Reserve		50,000	80,000
Transfer to General Fund to Reimb	36,547		
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	460,974	487,915	532,422
Unencumbered Cash Balance Dec 31	71,631	20,458	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	474,428	487,915	532,422
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			532,422
Tax Required			418,079
Delinquent Comp Rate: 3.0%			12,542
Amount of 2017 Ad Valorem Tax			430,621

Jefferson County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Public Works	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	332,877	826,695	836,199
Receipts:			
Ad Valorem Tax	4,180,341	4,469,174	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	68,081	40,000	50,000
Motor Vehicle Tax	591,128	565,158	585,278
Recreational Vehicle Tax	11,124	9,982	10,612
16/20M Vehicle Tax	21,984	25,368	23,716
Commercial Vehicle Tax	27,059	26,855	27,320
Watercraft Tax	23,754	22,608	22,959
Special City & County Highway	689,085	650,000	650,000
County Equalization	34,841	27,000	27,000
Federal Funds Exchange Dollars	859,404		
Operating Transfers			
Reimbursements	443,660	10,000	10,000
Federal Flood Control	10,023	10,000	10,000
Permits	3,100	25,000	25,000
Supplies/Equipment Sold	43,067	10,000	10,000
Chemical Sales / Interest	169,770	150,000	150,000
Equipment Rental	9,397		
Chemical Applications	5,572		
Copies/ Mulch	3,106		
Projects/Grants	2,000		
Insufficient Check	50		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			1,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,196,545	6,041,145	1,602,885
Resources Available:	7,529,422	6,867,840	2,439,084

FUND PAGE - ROAD DETAIL

Adopted Budget

Public Works-Road and Bridge Division

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Salaries	1,221,207	1,243,503	1,304,360
Health Insurance	388,635	414,867	457,931
Commodities	2,228,659	2,389,101	2,389,101
Office Supplies	3,223	4,000	4,000
Contractual Services	791,229	481,371	480,771
Water Use	1,296	1,500	1,500
Phone Service	5,322	6,500	6,500
Gas Service	3,480	8,000	8,000
Electric Service	14,311	15,000	15,000
Cell Phone	461		600
Federal Fund Exchange Projects	116,973		
FICA/Medicare	88,684	96,154	99,784
KPERS	112,167	129,146	109,436
Workers Comp Insurance	45,059	44,726	54,556
Unemployment	5,449	6,129	1,304
Multiline Insurance	26,845	35,000	35,000
Capital Outlay	565,035	250,000	250,000
Transfers 27th PR	56,600		
Special Machinery Transfer	161,000	56,600	260,300
Total	5,835,636	5,181,597	5,478,143
Public Works-Aux Services Division			
Salaries	267,311	271,474	284,807
Health Insurance	133,959	123,753	129,728
Commodities	284,569	272,926	272,976
Office Supplies	261	1,000	950
Contractual Services	30,724	73,526	64,915
Water Use	344	600	500
Phone Service	1,742	2,000	3,000
Gas Service	1,122	3,000	3,300
Electric Service	2,876	3,500	5,500
FICA/Medicare Withholding	18,948	19,731	21,788
KPERS	22,847	26,742	23,895
Workers Comp Insurance	7,394	9,228	9,641
Unemployment	1,164	1,264	285
Multiline Insurance	6,813	9,500	9,500
Capital Outlay	32,266	20,000	55,000
Transfers 27th PR	11,800		
Equipment Reserve Transfer	42,900	11,800	
Treasurer's Checks	50		
Total	867,091	850,044	885,785
Total	0	0	0

Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	6,702,727	6,031,641	6,363,928

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Jefferson County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	76,499	112,473	85,053
Receipts:			
Ad Valorem Tax	419,544	478,984	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,039	5,000	5,000
Motor Vehicle Tax	64,175	56,724	62,727
Recreational Vehicle Tax	1,208	1,002	1,137
16/20 M Vehicle Tax	2,731	2,546	2,542
Commercial Vehicle Tax	2,933	2,695	2,928
Watercraft Tax	2,627	2,269	2,461
Reimburse Emp Benefits & Utilities	275,254	200,461	207,278
Transport Fees	397,837	325,000	325,000
Ins Co Reimbursements	1,274		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2		
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,175,625	1,074,681	609,073
Resources Available:	1,252,124	1,187,154	694,126
Expenditures:			
Salaries	664,533	606,975	662,419
Health Insurance	174,983	165,806	219,005
Commodities	62,859	64,119	66,119
Office Supplies	4,201	8,000	6,000
Contractual Services	45,078	67,819	68,219
Water Use	2,197	2,100	2,200
Phone Service	4,502	4,500	4,600
Gas Service	2,336	4,500	4,000
Electric Service	6,326	6,700	6,700
Cell Phone	1,059	1,300	1,200
FICA/Medicare Withholding	48,505	46,965	48,610
KPERS	60,457	63,309	53,312
Workers Comp Insurance	21,799	20,203	21,954
Unemployment	2,980	2,854	635
Multiline Insurance	7,824	8,300	8,300
Capital Outlay	1,362		
Transfers 27th PR (Ambulance Capital Out	28,651		
Ambulance Capital Outlay Transfer		28,651	
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,139,651	1,102,101	1,173,272
Unencumbered Cash Balance Dec 31	112,473	85,053	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	1,128,303	1,102,101	1,173,272
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,173,272
		Tax Required	479,146
	Delinquent Comp Rate: 3.0%		14,374
	Amount of 2017 Ad Valorem Tax		493,520

Adopted Budget Appraiser's Cost	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	14,363	20,274	28,398
Receipts:			
Ad Valorem Tax	386,799	370,241	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,524	5,000	5,000
Motor Vehicle Tax	55,804	52,293	48,486
Recreational Vehicle Tax	1,050	924	879
16/20 M Vehicle Tax	1,987	2,347	1,965
Commercial Vehicle Tax	2,555	2,485	2,263
Watercraft Tax	2,289	2,092	1,902
Reimbursements	2		
Insufficient Check Adj	250		
Copies	274	200	200
Maps	588	1,000	1,000
Computer Service Fees	7,750	6,500	6,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	6		
Does miscellaneous exceed 10% of Total R			
Total Receipts	465,879	443,082	68,195
Resources Available:	480,242	463,356	96,593
Expenditures:			
Salaries	253,911	256,859	264,943
Health Insurance	98,523	88,513	127,406
Commodities	541	1,000	1,000
Office Supplies	9,316	6,000	6,000
Contractual Services	16,571	20,140	19,140
Water Use	94	115	115
Phone Service	1,846	1,700	2,500
Gas Service	368	500	500
Electric Service	2,476	3,200	3,200
Cell Phone	0		0
FICA/Medicare Withholding	17,839	19,650	20,268
KPERS	24,543	26,534	22,229
Workers Comp Insurance	5,600	6,090	6,913
Unemployment	1,096	257	265
Multiline Insurance	2,593	2,400	2,600
Capital Outlay	0	1,000	1,000
Transfers 27th PR	11,900		
Equipment Reserve Transfer	12,500	1,000	1,000
Treasurer's Checks-Bad Check	250		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	459,968	434,958	479,079
Unencumbered Cash Balance Dec 31	20,274	28,398	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	470,187	434,958	479,079
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	479,079
		Tax Required	382,486
Delinquent Comp Rate:	3.0%		11,475
	Amount of 2017 Ad Valorem Tax		393,961

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	260,533	209,225	191,583
Receipts:			
Ad Valorem Tax	119,719	123,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,255	2,500	2,500
Motor Vehicle Tax	17,723	16,178	16,108
Recreational Vehicle Tax	334	286	292
16/20 M Vehicle Tax	752	726	653
Commercial Vehicle Tax	810	769	752
Watercraft Tax	725	647	632
Reimburse for Benefits & Utilities	362,158	667,725	708,599
Reimbursements	1,908	600	1,000
Home Health	451,109	525,000	283,807
User Fees	141,046	134,000	142,000
Donations/Program Income	798	600	600
Contracts	206,486	183,005	212,000
Memorials	563	1,200	500
Grants	105,144	100,764	110,000
Hospice	722,150	420,000	570,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,133,680	2,177,000	2,049,443
Resources Available:	2,394,213	2,386,225	2,241,026
Expenditures:			
Salaries	1,072,164	1,123,494	1,221,132
Health Insurance	297,723	292,014	286,412
Commodities	129,906	107,100	107,100
Office Supplies	8,600	12,000	12,000
Contractual Services	367,188	379,323	375,573
Water Use	956	1,150	1,100
Phone Service	6,424	6,300	11,200
Gas Service	1,207	2,200	2,200
Electric Service	11,958	12,200	12,300
Cell Phone	4,370	4,900	4,700
FICA/Medicare Withholding	77,742	85,727	93,169
KPERS	97,485	108,065	102,181
Workers Comp Insurance	18,272	21,902	21,016
Unemployment	4,776	5,267	1,218
Multiline Insurance	9,914	13,000	12,000
Capital Outlay	4,499	10,000	10,000
Transfers 27th PR	48,403	10,000	
Equipment Reserve Transfer	23,400		10,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,184,988	2,194,642	2,283,301
Unencumbered Cash Balance Dec 31	209,225	191,583	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	2,184,988	2,194,642	2,283,301
		Non-Appropriated Balance	77142
		Total Expenditure/Non-Appr Balance	2,360,443
		Tax Required	119,417
Delinquent Comp Rate:	3.0%		3,583
	Amount of 2017 Ad Valorem Tax		123,000

Adopted Budget

Law Enforcement	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	245,051	99,303	141,065
Receipts:			
Ad Valorem Tax	2,450,277	2,728,137	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	47,723	50,000	45,000
Motor Vehicle Tax	370,629	331,270	357,274
Recreational Vehicle Tax	6,974	5,851	6,478
16/20 M Vehicle Tax	16,366	14,870	14,477
Commercial Vehicle Tax	16,935	15,741	16,677
Watercraft Tax	15,164	13,252	14,015
Reimbursements-Fuel	45,098	115,000	45,000
Boarding Fees	230,073	25,000	50,000
Paper Process Fee	11,904	10,000	12,000
Drivers License Check	70	100	70
Accident Report Fees	1,447	500	1,450
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	448		450
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,213,108	3,309,721	562,891
Resources Available:	3,458,159	3,409,024	703,956
Expenditures:			
Salaries	1,683,455	1,781,829	1,862,539
Health Insurance	470,061	549,702	578,661
Commodities	168,077	96,507	96,507
Office Supplies	12,813	14,000	14,000
Contractual Services	275,786	200,866	225,920
Water Use	10,391	10,100	10,100
Phone Service	16,145	16,000	16,000
Gas Service	5,109	10,500	10,500
Electric Service	56,331	56,600	56,600
Cell Phone	17,312	16,000	17,000
FICA/Medicare Withholding	122,264	133,368	142,484
KPERS	151,767	171,799	156,267
Workers Comp Insurance	33,782	23,017	37,273
Unemployment	7,210	8,625	1,863
Multiline Insurance	81,233	97,999	98,000
Capital Outlay	8,072		
Transfers 27th PR	81,047		
Equipment Reserve Transfer	158,000	81,047	
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,358,857	3,267,959	3,323,713
Unencumbered Cash Balance Dec 31	99,303	141,065	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	3,359,051	3,267,959	3,323,713
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,323,713
		Tax Required	2,619,757
	Delinquent Comp Rate: 3.0%		78,593
	Amount of 2017 Ad Valorem Tax		2,698,350

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Auto Administration	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	32,856	33,070	37,986
Receipts:			
Fees	169,317	165,000	170,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	169,317	165,000	170,000
Resources Available:	202,172	198,070	207,986
Expenditures:			
Salaries	73,579	78,307	77,155
Health Insurance	29,331	28,178	21,837
Commodities	174		
Office Supplies	2,947	6,500	6,000
Contractual Services	2,186	16,010	4,600
Phone Service	553	450	2,165
FICA/Medicare Withholding	5,337	5,722	5,902
KPERS	6,845	7,726	6,473
Workers Comp Insurance	109	127	131
Unemployment	316	64	77
Multiline Insurance	0		0
Capital Outlay	107	2,000	2,000
Transfers	47,403		
Equipment Reserve Transfer		15,000	10,000
Cash Forward (2018 column)			
Miscellaneous	216		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	169,102	160,084	136,341
Unencumbered Cash Balance Dec 31	33,070	37,986	71,646
2016/2017/2018 Budget Authority Amount	169,316	160,084	136,341

Adopted Budget

Land Bank Operating Fund	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Established by Resolution 2016-25			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount	0	0	0

Jefferson County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Jeff Co Eq Res		Amb Cap Out		Noxious Weed Cap Out		SP R & B Machinery		Sp Parks and Rec		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	2,908,648	Cash Balance Jan 1	230,930	Cash Balance Jan 1	12,532	Cash Balance Jan 1	288,680	Cash Balance Jan 1	123,726	3,564,516
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From Depts	898,362		128,651				237,156		12,089	
Total Receipts	898,362	Total Receipts	128,651	Total Receipts	0	Total Receipts	237,156	Total Receipts	12,089	1,276,258
Resources Available:	3,807,011	Resources Available:	359,581	Resources Available:	12,532	Resources Available:	525,835	Resources Available:	135,815	4,840,774
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	324,443		253,873				264,274			
Total Expenditures	324,443	Total Expenditures	253,873	Total Expenditures	0	Total Expenditures	264,274	Total Expenditures	0	842,589
Cash Balance Dec 31	3,482,568	Cash Balance Dec 31	105,708	Cash Balance Dec 31	12,532	Cash Balance Dec 31	261,561	Cash Balance Dec 31	135,815	3,998,185 **
										3,998,185 **

**Note: These two block figures should agree.

Jefferson County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sp Alcohol		Landfill Access Rd		Abandoned Cem		Lake Patrol		Sewer #11 Spec		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	92,462	Cash Balance Jan 1	575,396	Cash Balance Jan 1	8,542	Cash Balance Jan 1	39,051	Cash Balance Jan 1	16,208	731,659
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	25,528		41,048				34,267		8,464	
Total Receipts	25,528	Total Receipts	41,048	Total Receipts	0	Total Receipts	34,267	Total Receipts	8,464	109,306
Resources Available:	117,990	Resources Available:	616,444	Resources Available:	8,542	Resources Available:	73,318	Resources Available:	24,672	840,965
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
			62,021				26,843		6,360	
Total Expenditures	0	Total Expenditures	62,021	Total Expenditures	0	Total Expenditures	26,843	Total Expenditures	6,360	95,224
Cash Balance Dec 31	117,990	Cash Balance Dec 31	554,423	Cash Balance Dec 31	8,542	Cash Balance Dec 31	46,475	Cash Balance Dec 31	18,312	745,741 **
										745,741 **

**Note: These two block figures should agree.

Jefferson County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ROD Tech Fund		Series 2003-Westshore		Sewer #2-Indian Ridge		Series 2010-Northwind		Jeff Co Cap Imp Fund		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	62,055	Cash Balance Jan 1	894	Cash Balance Jan 1	2,811	Cash Balance Jan 1	3,447	Cash Balance Jan 1	751,499	820,707
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	26,914		13,379		15,263		15,225		175,595	
Total Receipts	26,914	Total Receipts	13,379	Total Receipts	15,263	Total Receipts	15,225	Total Receipts	175,595	246,376
Resources Available:	88,969	Resources Available:	14,273	Resources Available:	18,075	Resources Available:	18,672	Resources Available:	927,094	1,067,083
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	23,227		13,456		12,727		13,951		253,617	
Total Expenditures	23,227	Total Expenditures	13,456	Total Expenditures	12,727	Total Expenditures	13,951	Total Expenditures	253,617	316,977
Cash Balance Dec 31	65,742	Cash Balance Dec 31	817	Cash Balance Dec 31	5,348	Cash Balance Dec 31	4,721	Cash Balance Dec 31	673,478	750,105 **
										750,105 **

**Note: These two block figures should agree.

Jefferson County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-D

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Treasurer's Tech Fund		Clerks Tech Fund		Driver's License Fees						Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	5,905	Cash Balance Jan 1	5,905	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		11,810
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	6,729		6,729	Fees	3,021					
Total Receipts	6,729	Total Receipts	6,729	Total Receipts	3,021	Total Receipts	0	Total Receipts	0	16,479
Resources Available:	12,633	Resources Available:	12,634	Resources Available:	3,021	Resources Available:	0	Resources Available:	0	28,288
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	6,000		6,000	Forms	47					
Total Expenditures	6,000	Total Expenditures	6,000	Total Expenditures	47	Total Expenditures	0	Total Expenditures	0	12,047
Cash Balance Dec 31	6,633	Cash Balance Dec 31	6,634	Cash Balance Dec 31	2,974	Cash Balance Dec 31	0	Cash Balance Dec 31	0	16,241 **
										16,241 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Jefferson County

will meet on August 22, 2017 at 1:30 p.m. at Jefferson County Courthouse-Commission Room 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 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	5,328,405	21.526	5,534,786	20.790	5,987,445	3,671,870	22.320
Debt Service	460,974	1.415	487,915	2.481	532,422	430,621	2.618
Public Works	6,702,727	27.829	6,031,641	28.020	6,363,928	4,362,264	26.517
Ambulance	1,139,651	2.793	1,102,101	3.000	1,173,272	493,520	3.000
Appraiser's Cost	459,968	2.575	434,958	2.321	479,079	393,961	2.395
Health	2,184,988	0.797	2,194,642	0.771	2,283,301	123,000	0.748
Law Enforcement	3,358,857	16.312	3,267,959	17.105	3,323,713	2,698,350	16.402
Auto Administration	169,102		160,084		136,341		
Land Bank Operating Fund							
Non-Budgeted Funds-A	842,589						
Non-Budgeted Funds-B	95,224						
Non-Budgeted Funds-C	316,977						
Non-Budgeted Funds-D	12,047						
Totals	21,071,509	73.247	19,214,086	74.488	20,279,498	12,173,586	74.000
Less: Transfers	0		0		0		
Net Expenditure	21,071,509		19,214,086		20,279,498		
Total Tax Levied	11,309,740		11,881,186		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	154,406,981		159,497,158		164,509,294		

Outstanding Indebtedness.

	2015	2016	2017
January 1,			
G.O. Bonds	7,714,190	4,607,050	4,255,575
Revenue Bonds	348,652	321,899	295,136
Other	0	0	0
Lease Pur. Princ.	250,414	222,133	0
Total	8,313,256	5,151,082	4,550,711

*Tax rates are expressed in mills

Linda M Buttron
Clerk

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 10, 2017)1t
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Jefferson County

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 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	5,328,405	21.526	5,534,786	20.790	5,987,445	3,671,870	22.320
Debt Service	460,974	1.415	487,915	2.481	532,422	430,621	2.618
Public Works	6,702,727	27.829	6,031,641	28.020	6,363,928	4,362,264	26.517
Ambulance	1,139,651	2.793	1,102,101	3.000	1,173,272	493,520	3.000
Appraiser's Cost	459,968	2.575	434,958	2.321	479,079	393,961	2.395
Health	2,184,988	0.797	2,194,642	0.771	2,283,301	123,000	0.748
Law Enforcement	3,358,857	16.312	3,267,959	17.105	3,323,713	2,698,350	16.402
Auto Administration	169,102		160,084		136,341		
Land Bank Operating Fund	0						
Non-Budgeted Funds-A	842,589						
Non-Budgeted Funds-B	95,224						
Non-Budgeted Funds-C	316,977						
Non-Budgeted Funds-D	12,047						
Totals	21,071,509	73.247	19,214,086	74.488	20,279,498	12,173,586	74.000
Less: Transfers	0		0		0		
Net Expenditure	21,071,509		19,214,086		20,279,498		
Total Tax Levied	11,309,740		11,881,186		xxxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	154,406,981		159,497,158		164,509,294		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	7,714,190	4,607,050	4,255,575
Revenue Bonds	348,652	321,899	295,136
Other	0	0	0
Lease Pur. Princ.	250,414	222,133	0
Total	8,313,256	5,151,082	4,550,711

*Tax rates are expressed in mills

Other County	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Estimated Valuation	Est. Tax Rate*
Special District Funds						July 1, 2017	
Bloomfield Cemetery	1,620	1.81500	2,167	2.21900	2,250	921,230	2.062
Buster Cemetery	5,291	0.94300	5,181	0.90800	5,307	5,154,086	0.873
Fairview Cemetery	2,650	1.72900	2,650	1.61400	6,640	1,430,616	1.608
Fowler Cemetery	5,225	0.69900	2,613	0.93800	13,950	4,157,568	0.939
Gragg Chapel Cemetery	1,606	0.78500	1,606	0.71800	4,939	2,303,147	0.651
Grantville Cemetery	15,705	0.75400	10,915	0.73800	26,919	10,621,366	0.722
Hardy Oak Cemetery	4,547	0.37400	4,549	0.36700	4,307	11,043,976	0.362
Hull Grove Cemetery	1,010	1.40700	1,100	1.25500	13,887	1,402,120	1.119
McLouth Cemetery	9,418	1.55800	14,847	1.56600	69,629	8,592,467	1.523
Meriden Cemetery	16,327	0.60500	11,068	0.58900	33,321	20,581,707	0.576
Nortonville Cemetery	18,129	0.80400	11,967	0.75600	61,599	10,586,395	0.694
Oak Ridge Cemetery	10,722	0.54300	10,484	0.53200	31,997	13,676,886	0.512
Ozawkie Cemetery	13,507	0.91100	13,600	0.89100	41,267	12,545,496	0.890
Pleasant View Cemetery	13,282	0.84200	11,097	0.64500	11,096	14,516,284	0.641
Plum Grove Cemetery	1,317	0.69900	1,300	0.67100	2,578	1,613,565	0.707
Reformed Presbyterian Cem	4,320	1.01900	4,320	0.92100	11,733	2,954,143	0.846
Rose Hill Cemetery	4,706	0.43100	4,718	0.41900	4,815	9,830,031	0.407
Spring Grove Cemetery	7,020	2.36900	6,050	2.16900	6,418	2,512,406	1.990
Underwood Cemetery	6,282	0.32600	4,400	0.31900	8,935	7,048,755	0.309
Wildhorse Cemetery	1,995	0.33800	1,650	0.31400	5,101	5,400,525	0.303
Winchester Cemetery	6,150	0.91800	6,150	0.88300	5,561	4,577,029	0.848
Grantville Drainage	9,685	2.859	9,600	2.793	10,782	1,922,846	2.750
Hutchison Ditch Drainage	0	1.101	0	1.053	1,519	242,969	1.029
Kaw Half Breed Drainage	0	1.086	0	0.957	8,646	287,500	0.870
Kaw Delaware Drainage	5,955	2.030	5,630	1.970	6,260	3,029,272	1.882
Muddy Creek Drainage	2,694	2.134	2,546	2.103	2,848	1,220,229	2.049
Stonehouse Drainage	4,717	1.810	4,621	1.803	5,311	2,499,567	1.800
Thomsonville #6 Watershed	5,001	3.075	5,083	2.952	5,311	1,675,278	2.783
Sewer #10-Three Hills	3,446		4,000		4,000		
Sewer #11-Hilldale South	6,360		6,360		6,360		
Sewer #2-Indian Ridge	106,247		47,562		47,562		
Sewer #5-Hickory Acres	913		59,945		59,945		
Sewer #6-Lakeshore Estates	41,430		40,000		33,484		
Sewer #8-Wind N Wave	27,344		38,000		38,000		
Sewer #7-Lake Ridge	1,575		2,090		5,170		
Sewer #12-Westshore Estates	15,952		16,000		16,000		
Sewer #3-Hilldale	4,924		5,000		5,000		
Totals	387,072	33.964	378,869	33.063	628,447	130,584	31.745

18 budget.

Estimate Tax Rate*
31.283
12.872
5.167

49.322