

CERTIFICATE

2019

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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2019		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	6,117,411	3,176,354	18,172
Debt Service	10-113		540,830	389,510	2,228
Public Works	68-5.101		6,617,785	5,006,906	28,645
Ambulance	CR #6		1,247,934	524,412	3,000
Appraiser's Cost	19-436		495,155	426,933	2,442
Health	65-204		2,416,870	123,000	,704
Law Enforcement	79-1946		3,605,078	3,080,565	17,624
Auto Administration			171,951		
Land Bank					
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Non-Budgeted Funds-D					
Totals		xxxxx	21,213,013	12,727,680	72,815
Budget Summary		0			
Budget Summary2					
Neighborhood Revitalization Rebate					
					County Clerk's Use Only
					174,793,817
					Nov 1, 2018 Total Assessed Valuation

(5.677)

Assisted by:

Address:

Email:

Attest: 8/27 2018

Amelia M. Rath
County Clerk

Tax Lid Limit (from Computation Tab)

12,733,357

Does the County need to hold an election?

NO

A. Q. Miller
Wayne Jett
Steve Luch

Governing Body

CPA Summary

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>12,173,586</u>
2. Other tax entity levy in 2018 budget	- \$ _____
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>12,173,586</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>1,384,990</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>3,102,528</u>	
5b. Personal property 2017	- <u>3,123,312</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018 :	+ <u>34,889</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>1,419,879</u>	
10. Total estimated valuation July 1, 2018	<u>174,779,694</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0082</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>99,706</u>	
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>170,430</u>	
15. Total Percentage Adjustments	\$ <u>270,136</u>	

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:			+	<u>389,510</u>	
Property tax revenues for debt service in 2018 budget:			-	<u>430,621</u>	
Increase property tax revenues spent on debt service				<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget:			+	<u>95,276</u>	
(Obligations must have been incurred prior to July 1, 2016)					
(Do not include amounts already reported in debt service levy)					
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>	
18. Property tax revenues spent on special assessments in the 2019 budget:			+	<u>0</u>	
(Do not include amounts already reported in debt service levy)					
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:			+	<u>0</u>	
20. 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 the 2019 budget:			+	<u>0</u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:			+	<u>0</u>	
22. Law enforcement expenses - 2019 budget:			+	<u>4,125,746</u>	
Law enforcement expenses - 2018 budget:				<u>3,840,579</u>	
CPI adjustment	1.40%		-	<u>53,768</u>	
Increased law enforcement expenses in 2019 budget:					
(Do not include building construction or remodeling costs)					
			+	<u>231,399</u>	
23. Fire protection expenses - 2019 budget:			+	<u>0</u>	
Fire protection expenses - 2018 budget:			-	<u>0</u>	
CPI adjustment	1.40%			<u>0</u>	
Increased fire protection expense in 2019 budget:					
(Do not include building construction or remodeling costs)					
			+	<u>0</u>	
24. Emergency medical expenses - 2019 budget:			+	<u>1,247,934</u>	
Emergency medical expenses - 2018 budget:			-	<u>1,173,272</u>	
CPI adjustment	1.40%			<u>16,426</u>	
Increased emergency medical expenses in 2019 budget:					
(Do not include building construction or remodeling costs)					
			+	<u>58,236</u>	
25. Total Revenue Adjustments				<u><u>289,635</u></u>	

Sheriff, Atty.
Dist Ct.
Ct Appt Atty

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
28. Total Computed Tax Levy		12,733,357

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	
2016 Tax Levy (Less Levy for other Governmental Units)	None
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2019 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	170,430
2019 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	170,430

Exemption from Election Requirement **Yes**

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Vch	Comm Vch	Watercraft
General	3,671,870	472,420	9,453	20,031	21,121	21,391
Debt Service	430,621	55,403	1,108	2,349	2,477	2,509
Public Works	4,362,264	561,245	11,229	23,797	25,093	25,413
Ambulance	493,520	63,496	1,270	2,692	2,839	2,875
Appraiser's Cost	393,961	50,687	1,014	2,149	2,266	2,295
Health	123,000	15,825	317	671	708	717
Law Enforcement	2,698,350	347,167	6,946	14,720	15,521	15,720
TOTAL	12,173,586	1,566,243	31,337	66,409	70,025	70,920

County Treas Motor Vehicle Estimate 1,566,243

County Treas Recreational Vehicle Estimate 31,337

County Treas 16/20M Vehicle Estimate 66,409

County Treas Commercial Vehicle Tax Estimate 70,025

County Treas Watercraft Tax Estimate 70,920

Motor Vehicle Factor 0.12866

 Recreational Vehicle Factor 0.00257

 16/20M Vehicle Factor 0.00546

 Commercial Vehicle Factor 0.00575

 Watercraft Factor 0.00583

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2003 Bond	12/1/2005	5/1/2026	3.2-4.1	5,240,000	550,000	11/1	5/1	15,568	310,000	4,800	240,000
Sewer 2005 Bond	3/28/2013	11/2/2026	0.02	3,065,000	2,920,000	11/1	5/1	60,480	40,000	58,830	125,000
Series 2003-Westshore Est	7/1/2003	9/1/2023	Various	164,121	60,000	3/1	9/1	2,625	10,000	2,200	10,000
Series 1998-Lakeshore Est	6/16/1998	6/1/2038	Various	410,300	230,000	6/1	6/1	10,688	10,000	10,213	10,000
Sewer 2010-Northwind Dr	10/1/2010	10/1/2030	5.25	170,000	128,760	4/1	10/1	6,777	7,172	6,400	7,549
Total G.O. Bonds					3,888,760			96,138	377,172	82,443	392,549
Revenue Bonds:											
Sewer #2-Indian Ridge	10/28/2005	9/1/2026	2.85	550,950	266,820	3/1 & 9/1	3/1 & 9/1	6,821	28,316	6,077	29,132
Total Revenue Bonds					266,820			6,821	28,316	6,077	29,132
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					4,155,580			102,959	405,488	88,520	421,681

Jefferson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	772,411	951,897	745,670
Receipts:			
Ad Valorem Tax	3,235,304	3,671,870	XXXXXXXXXXXXXXXXXX
Delinquent Tax	49,980	50,000	45,000
Motor Vehicle Tax	464,235	434,254	472,420
Recreational Vehicle Tax	9,657	7,875	9,453
16/20M Vehicle Tax	15,400	17,594	20,031
Commercial Vehicle Tax	22,136	20,272	21,121
Watercraft Tax	19,382	17,034	21,391
Gross Earnings (Intangible) Tax	0		0
LAVTR	0		0
City and County Revenue Sharing	0		0
Mineral Production Tax	14	150	25
Local Alcoholic Liquor	17,100	11,000	15,000
Compensating Use Tax	210,178	150,000	200,000
Local Sales Tax	938,020	775,000	800,000
Interest on Curr Tax/MVT/RVT etc	97,735	75,000	95,000
4-County Court Cost Reimbursement	27,027	20,000	25,000
Antique Tag Fees	8,125	9,870	8,500
District Court/Attorney Fees	40,979	40,000	40,000
Building Permit Fees	26,625	26,700	26,000
County Clerk's Fees & Charges	3,495	3,000	3,000
Federal Money in Lieu of Taxes	104,218	100,000	100,000
Diversion Fees Collected	20,773	30,000	20,000
Escrow Fees	970	1,198	825
Federal Flood Control	0	30,000	30,000
GIS Fees & Misc Charges	1,142	800	1,100
Operating Transfers	79,060	15,000	15,000
Mortgage Registration Fees	84,839	50,000	0
Planning & Zoning Fees & Charges	5,845	8,050	5,000
Register of Deeds Recording Fees	136,614	100,000	140,000
Register of Deeds-Misc Fees	21,387	4,000	14,000
Reimbursed Expenses	61,988	13,000	30,000
Equipment Reserve Transfer to General			
Transfer from Auto Admin	44,000		15,000
Insufficient Check			
Attorney Misc Fees		50	
Abstract Fees-Tax Sale	2,400	2,500	850
Drivers License Fees			8,186
In Lieu of Taxes (IRB)			
Interest on Idle Funds	88,751	80,000	180,000
Neighborhood Revitalization Rebate			0
Miscellaneous	111,251	17,000	17,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,948,632	5,781,217	2,378,901
Resources Available:	6,721,043	6,733,114	3,124,572

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Communications-911 Dispatch			
Salaries	481,213	513,594	475,098
Health Insurance	103,717	156,529	144,372
Commodities	1,464	3,000	4,425
Office Supplies	2,917	6,000	6,000
Contractual Services	9,126	11,400	12,700
Water Use	162	200	200
Phone Use	12,214	12,200	13,000
Gas Service	326	300	300
Electric Service	3,241	4,000	4,000
FICA/Medicare Withholding	35,282	39,290	36,345
KPERS	41,438	43,091	42,236
Work Comp Insurance	615	822	2,618
Unemployment	432	513	724
Multiline Insurance	3,192	3,064	3,064
Capital Outlay	367		0
Transfers			
Reserve Fund Transfers	70,000		0
Total	765,705	794,003	745,082
Coroner			
Contractual Services	40,000	50,000	50,000
Total	40,000	50,000	50,000
County Attorney/Diversion			
Salaries	174,283	219,673	224,066
Health Insurance	22,990	73,988	82,127
Commodities	973	2,000	2,000
Office Supplies	2,975	1,000	1,000
Contractual Services	11,554	13,350	13,350
Witness Fees	278		
Water Use	33	35	35
Phone Use	1,289	1,237	1,237
Gas Service	210	131	131
Electric Service	752	882	882
Cell Phone	538	0	0
FICA/Medicare Withholding	12,845	16,805	17,141
KPERS	13,829	18,431	18,800
Work Comp Insurance	417	549	560
Unemployment	90	220	224
Multiline Insurance	1,228	1,265	1,265
Capital Outlay	884	0	0
Transfers			
Reserve Fund Transfers	73,000		
Total	318,167	349,566	362,818
County Clerk/Election			
Salaries	232,855	218,449	217,919
Health Insurance	56,901	70,473	80,963
Commodities	2,225	9,800	9,800
Office Supplies	1,904	2,500	2,500
Contractual Services	36,004	96,100	99,300
Water Use	62	70	70
Phone Use	2,767	2,103	2,500
Gas Service	396	300	400
Electric Service	1,420	2,000	1,500
FICA/Medicare Withholding	15,932	16,700	16,671
KPERS	19,041	18,315	19,373

Work Comp Insurance	321	349	349
Unemployment	144	218	349
Multiline Insurance	2,099	1,800	2,100
Capital Outlay		1,401	1,400
Transfers			
Reserve Fund Transfers	70,000	10,000	10,000
Total	442,070	450,578	465,194
County Commissioners			
Salaries	64,960	66,909	68,340
Health Insurance	20,671	23,000	25,530
Commodities			
Office Supplies			
Contractual Services	82	150	150
Water Use	33	40	40
Phone Use			
Gas Service	212	150	150
Electric Service	760	900	900
FICA/Medicare Withholding	4,624	4,738	4,833
KPERS	3,780	7,519	7,669
Work Comp Insurance	104	113	115
Unemployment	0		
Multiline Insurance	518	550	500
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	95,745	104,069	108,227
County Counselor			
Salaries	30,903	31,833	32,470
Health Insurance		0	
Commodities		150	150
Office Supplies		500	500
Contractual Services	711	500	500
Water Use			
Phone Use			
Gas Service			
Electric Service			
FICA/Medicare Withholding	2,366	2,435	2,484
KPERS	2,698	3,289	3,355
Work Comp Insurance	148	53	54
Unemployment	11	31	32
Multiline Insurance			
Capital Outlay		700	
Transfers			700
Reserve Fund Transfers			
Total	36,837	39,491	40,244
County Register of Deeds			
Salaries	124,237	128,143	130,706
Health Insurance	49,779	55,740	62,614
Commodities	304	3,800	1,000
Office Supplies	948	1,600	1,950
Contractual Services	4,443	2,988	5,825
Water Use	53	200	200
Phone Use	2,460	2,160	1,500
Gas Service	337	620	600
Electric Service	1,209	2,135	2,000
FICA/Medicare Withholding	8,932	9,803	9,999
KPERS	10,923	10,751	11,620
Work Comp Insurance	199	205	209
Unemployment	69	128	144
Multiline Insurance	993	899	1,000
Capital Outlay	520		0
Transfers			0
Reserve Fund Transfers	7,000		
Total	212,405	219,172	229,367

County Treasurer			
Salaries	208,853	234,209	254,043
Health Insurance	78,305	108,828	118,382
Commodities	4	390	390
Office Supplies	4,212	4,690	5,590
Contractual Services	20,969	28,011	24,830
Water Use	68	110	100
Phone Use	1,845	2,265	2,200
Gas Service	430	700	600
Electric Service	1,543	2,500	2,000
FICA/Medicare Withholding	15,013	17,917	19,434
KPERS	18,075	19,650	22,584
Work Comp Insurance	360	375	407
Unemployment	144	234	406
Multiline Insurance	1,841	2,000	2,000
Capital Outlay			2,900
Transfers			
Reserve Fund Transfers	80,000	10,000	40,000
Total	431,661	431,879	495,867
Total - Page 7b	2,342,590	2,438,758	2,496,798

Jefferson County

2019

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Expend	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			
Courthouse General			
Salaries	26,186	45,000	45,900
Health Insurance	4,291	0	
Commodities	1,851	4,300	4,300
Office Supplies	3,968	5,200	5,200
Contractual Services	187,028	215,000	215,000
Juvenile Care	5,700	21,700	21,700
Water Use	2,166	2,200	2,200
Phone Services	15,152	11,200	11,200
Gas Service	8,119	5,700	5,700
Electric Service	30,130	33,000	33,000
FICA/Medicare Withholding	1,964	2,100	2,100
KPERS	2,311	1,250	1,250
Work Comp Insurance	2,987	5,225	5,225
Unemployment	19	50	50
Multiline Insurance	7,998	9,600	9,600
Cap Imp Projects Reseve	75,000	250,000	250,000
Treas Checks Misc	9,274	8,700	8,700
Capital Outlay	72,459		
Transfers/Wellness Program Expenses	60		16,215
Reserve Fund Transfers	500,000	274,000	274,000
Health Insurance Reserve		186,016	0
Coroner & Misc Expense over Budget Am	66,262		
Total	1,022,924	1,080,241	911,340
District Court			
Commodities	306	0	
Office Supplies	6,144	8,600	8,600
Contractual Services	106,829	31,100	28,250
Phone Use	1,170	7,600	7,500
Cell Phone	2,718		
Capital Outlay	5,964	28,000	21,500
Transfers			
Reserve Fund Transfers	50,000		
Total	173,131	75,300	65,850
Emergency Management			
Salaries	51,360	52,530	53,581
Health Insurance	22,421	24,663	27,734
Commodities	4,725	5,000	11,000
Office Supplies	946	1,000	1,000
Contractual Services	1,982	2,300	7,800
Water Use			
Phone Use	307		50
Gas Service			
Electric Service	800	500	500
Cell Phone	480	500	1,000
FICA/Medicare Withholding	3,413	4,019	4,099
KPERS	4,452	4,407	4,763
Work Comp Insurance	3,917	4,560	4,576
Unemployment	42	53	86
Multiline Insurance	1,651	1,199	1,300
Capital Outlay	3,977	1,000	0
Transfers			
Reserve Fund Transfers	1,200		
Total	101,672	101,731	117,488
4-County Court Costs			
Commodities	2,436	3,000	3,000
Office Supplies	2,103	4,000	4,000

Contractual Services	35,463	47,000	47,000
Capital Outlay	1,070	5,000	5,000
Transfers			
Reserve Fund Transfers			
Total	41,072	59,000	59,000
4-H Fair			
Commodities	1,724	2,000	2,000
Office Supplies			
Contractual Services	7,695	8,200	8,200
Gas Service	69		
Electric Service	362		
Multiline Insurance	1,315	125	125
Capital Outlay		1,300	1,300
Transfers			
Reserve Fund Transfers	350		
Total	11,515	11,625	11,625
4-H Maintenance			
Commodities		1,500	1,500
Office Supplies			
Contractual Services	4,585	4,800	4,800
Phone Use	250	500	500
Gas Service	786	2,500	2,500
Electric Service	4,684	1,700	1,700
Multiline Insurance			
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	10,305	11,000	11,000
GIS			
Salaries	129,596	135,799	136,275
Health Insurance	42,131	49,325	55,468
Commodities		1,000	1,000
Office Supplies	1,629	2,300	2,300
Contractual Services	40,439	39,900	45,050
Water Use			
Phone Use	1,535		
Gas Service	83	420	420
Electric Service	517	1,000	1,000
FICA/Medicare Withholding	9,529	10,389	10,425
KPERS	11,353	11,394	12,115
Work Comp Insurance	202	217	219
Unemployment	113	136	218
Multiline Insurance	2,504	2,400	2,500
Capital Outlay	3,208	18,249	18,200
Transfers			
Reserve Fund Transfers	74,000		
Total	316,839	272,529	285,190
Information Technology			
Salaries	237,518	258,881	259,836
Health Insurance	56,130	62,872	70,786
Commodities	60	1,700	1,700
Office Supplies	551	1,185	1,180
Contractual Services	49,157	45,250	60,200
Water Use	224	350	350
Phone Use	3,954	3,000	4,200
Gas Service	309	500	500
Electric Service	1,919	3,200	3,000
FICA/Medicare Withholding	17,559	19,804	19,877
KPERS	20,748	21,720	23,099
Work Comp Insurance	296	415	417
Unemployment	205	259	416
Multiline Insurance	2,504	2,700	2,700
Capital Outlay	61,320	80,000	77,500
Transfers			

Reserve Fund Transfers	35,000		
Total	487,452	501,836	525,761
Total - Page7c	2,164,910	2,113,262	1,987,254

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Planning & Zoning			
Salaries	93,460	98,340	98,267
Health Insurance	28,072	31,436	35,393
Commodities	263	200	0
Office Supplies	3,708	3,000	4,000
Contractual Services	5,368	11,000	12,125
Water Use	61	0	0
Phone Use	1,544	1,500	1,500
Gas Service	386	0	0
Electric Service	1,386	0	0
FICA/Medicare Withholding	6,609	7,523	7,517
KPERS	8,173	8,251	8,736
Work Comp Insurance	189	158	157
Unemployment	80	98	157
Multiline Insurance	901	900	900
Capital Outlay	214	1,500	1,500
Transfers			
Reserve Fund Transfers	25,500	4,500	4,500
Total	175,914	168,406	174,753
Allocations			
Conservation District	39,801	39,801	39,801
Mental Health (The Guidance Center)	45,000	50,000	62,775
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	14,783
Meals on Wheels	5,762	5,762	8,000
Historical Society	14,113	14,113	14,500
Total	217,546	222,546	241,946
Reimbursed Expenses to Departments			
Health Department	667,725	708,599	780,695
Ambulance Department	200,461	207,278	267,294
Total	868,186	915,877	1,047,989
Court Appointed Attorney Expense			
Contractual Services		92,000	92,000
Total	0	92,000	92,000
Economic Development			
Salaries	0	36,595	47,277
Health Insurance	0		17,440
Commodities			
Office Supplies			1,000
Contractual Services			2,982
Water Use			
Phone Use			
Gas Service			
Electric Service			
FICA/Medicare Withholding			3,617
KPERS			4,203
Work Comp Insurance			76
Unemployment			76
Multiline Insurance			
Capital Outlay			
Transfers			
Reserve Fund Transfers			

Total	0	36,595	76,670
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	1,261,646	1,435,424	1,633,358

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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
Park & Recreation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7e	0	0	0

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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	2,342,590	2,438,758	2,496,798
Total - Page 7c	2,164,910	2,113,262	1,987,254
Total - Page 7d	1,261,646	1,435,424	1,633,358
Total - Page 7e	0	0	0
Total Detail Expenditures**	5,769,146	5,987,444	6,117,411

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

Jefferson County

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	71,631	72,161	64,245
Receipts:			
Ad Valorem Tax	386,090	430,621	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,787	8,000	8,000
Motor Vehicle Tax	31,106	51,819	55,403
Recreational Vehicle Tax	643	940	1,108
16/20M Vehicle Tax	2,783	2,100	2,349
Commercial Vehicle Tax	1,455	2,419	2,477
Watercraft Tax	1,274	2,033	2,509
Special Assmts from Westshore & North Wind for bond payment		26,574	26,574
Transfer from General for Pymt	72,060		
Hilldale South Sewer #11 Bond Pymt Amt	307		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	500,505	524,506	98,420
Resources Available:	572,136	596,667	162,665
Expenditures:			
Principal	381,008	367,172	375,000
Interest	46,908	85,250	65,830
Cash Basis Reserve		80,000	100,000
Transfer to General Fund to Reimburse	72,060		
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	499,975	532,422	540,830
Unencumbered Cash Balance Dec 31	72,161	64,245	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	487,915	532,422	540,830
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	540,830
		Tax Required	378,165
		Delinquent Comp Rate: 3.0%	11,345
		Amount of 2018 Ad Valorem Tax	389,510

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
Road and Bridge Division			
Salaries	1,202,076	1,304,360	1,331,124
Health Insurance	385,048	457,931	496,314
Commodities	2,249,696	2,389,101	2,353,684
Office Supplies	1,062	4,000	4,000
Contractual Services	704,188	480,771	547,477
Water Use	1,146	1,500	1,500
Phone Use	6,059	6,500	6,500
Gas Service	4,907	8,000	8,000
Electric Service	13,826	15,000	15,000
Cell Phone	1,276	600	600
FICA/Medicare Withholding	87,425	99,784	101,831
KPERS	101,986	109,436	118,337
Work Comp Insurance	47,643	54,556	50,226
Unemployment	1,122	1,304	2,130
Multiline Insurance	30,283	35,000	35,000
Capital Outlay	462,718	250,000	365,000
Transfers/Return Checks	578		
Reserve Fund Transfers	300,000	260,300	260,300
Total	5,601,040	5,478,143	5,697,022
Auxiliary Services Division			
Salaries	268,339	284,807	341,884
Health Insurance	124,092	129,728	143,694
Commodities	282,918	272,976	272,976
Office Supplies	807	950	950
Contractual Services	50,433	64,915	50,000
Water Use	318	500	500
Phone Use	3,127	3,000	3,000
Gas Service	1,412	3,300	3,300
Electric Service	2,930	5,500	5,500
FICA/Medicare Withholding	19,076	21,788	27,949
KPERS	21,382	23,895	32,480
Work Comp Insurance	7,776	9,641	8,628
Unemployment	245	285	402
Multiline Insurance	6,412	9,500	9,500
Capital Outlay	19,054	55,000	20,000
Transfers			
Reserve Fund Transfers	36,000		
Total	844,323	885,785	920,763
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
Total Detail Expenditures**	6,445,363	6,363,928	6,617,785

** 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 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	112,475	139,009	68,329
Receipts:			
Ad Valorem Tax	466,862	493,520	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,123	5,000	5,000
Motor Vehicle Tax	60,476	62,727	63,496
Recreational Vehicle Tax	1,256	1,137	1,270
16/20 M Vehicle Tax	2,724	2,542	2,692
Commercial Vehicle Tax	2,872	2,928	2,839
Watercraft Tax	2,515	2,461	2,875
Reimb Emp Benefits & Utilities	200,461	207,278	267,294
Transport Fees	493,408	325,000	325,000
Reimbursements	5,895		
Grant Income	3,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,246,591	1,102,593	670,466
Resources Available:	1,359,066	1,241,602	738,795
Expenditures:			
Salaries	699,836.34	662,419	661,939
Health Insurance	183,201.21	219,005	181,098
Commodities	69,983.01	66,119	68,200
Office Supplies	3,138.84	6,000	5,000
Contractual Services	49,039.37	68,219	50,400
Water Use	2,306.14	2,200	2,300
Phone Service	5,990.77	4,600	4,600
Gas Service	3,426.47	4,000	3,800
Electric Service	6,936.88	6,700	6,900
Cell Phone	1,064.08	1,200	1,200
FICA/Medicare Withholding	51,155.16	48,610	45,957
KPERS	59,041.15	53,312	140,563
Workers Comp Insurance	17,517.00	21,954	16,921
Unemployment	607.63	635	1,059
Multiline Insurance	7,952.73	8,300	8,300
Capital Outlay	860.00		49,698
Transfers			
Reserve Fund Transfers	58,000.00		-
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,220,057	1,173,273	1,247,934
Unencumbered Cash Balance Dec 31	139,009	68,329	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	1,222,101	1,173,272	1,247,934
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	1,247,934
		Tax Required	509,138
	Delinquent Comp Rate: 3.0%		15,274
	Amount of 2018 Ad Valorem Tax		524,412

State of Kansas

Adopted Budget Appraiser's Cost	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	20,274	28,669	11,746
Receipts:			
Ad Valorem Tax	361,189	393,961	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,260	5,000	5,000
Motor Vehicle Tax	55,710	48,486	50,687
Recreational Vehicle Tax	1,158	879	1,014
16/20 M Vehicle Tax	2,373	1,965	2,149
Commercial Vehicle Tax	2,648	2,263	2,266
Watercraft Tax	2,318	1,902	2,295
Copies	556	200	500
Maps	536	1,000	500
Computer Service Fees	4,750	6,500	4,500
Reimbursements	17		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	114		
Does miscellaneous exceed 10% of Total R			
Total Receipts	437,630	462,156	68,911
Resources Available:	457,903	490,825	80,657
Expenditures:			
Salaries	232,672	264,943	274,257
Health Insurance	97,607	127,406	132,644
Commodities	1,066	1,000	1,500
Office Supplies	8,161	6,000	9,500
Contractual Services	16,443	19,140	20,300
Water Use	92	115	115
Phone Service	3,383	2,500	3,000
Gas Service	588	500	600
Electric Service	2,112	3,200	3,200
Cell Phone		0	0
FICA/Medicare Withholding	16,258	20,268	20,981
KPERS	20,407	22,229	24,381
Workers Comp Insurance	5,481	6,913	439
Unemployment	209	265	439
Multiline Insurance	2,458	2,600	2,800
Capital Outlay	1,297	1,000	0
Transfers			
Reserve Fund Transfers	21,000	1,000	1,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	429,234	479,079	495,155
Unencumbered Cash Balance Dec 31	28,669	11,746	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	434,958	479,079	495,155
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	495,155
		Tax Required	414,498
Delinquent Comp Rate:	3.0%		12,435
Amount of 2018 Ad Valorem Tax			426,933

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	209,225	230,349	119,491
Receipts:			
Ad Valorem Tax	119,982	123,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,006	2,500	2,000
Motor Vehicle Tax	17,249	16,108	15,825
Recreational Vehicle Tax	358	292	317
16/20 M Vehicle Tax	752	653	671
Commercial Vehicle Tax	820	752	708
Watercraft Tax	718	632	717
Reimburse for Benefits & Utilities	667,725	708,599	780,695
Reimbursements	452	1,000	600
Home Health	527,450	283,807	509,300
User Fees	131,263	142,000	135,000
Donations/Program Income	688	600	600
Contracts	219,669	212,000	179,024
Memorials	415	500	500
Grants	139,048	110,000	111,000
Hospice	448,871	570,000	465,000
Return Check	300		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,277,765	2,172,443	2,201,956
Resources Available:	2,486,990	2,402,792	2,321,447
Expenditures:			
Salaries	1147508.22	1,221,132	1,285,828
Health Insurance	246372.38	286,412	294,801
Commodities	111200.01	107,100	112,300.00
Office Supplies	10954.02	12,000	12,500.00
Contractual Services	374667.03	375,573	407,300.00
Water Use	971.56	1,100	1,100.00
Phone Service	10781.72	11,200	11,200.00
Gas Service	1365.77	2,200	2,200.00
Electric Service	11306.97	12,300	12,500.00
Cell Phone	4554.98	4,700	14,100.00
FICA/Medicare Withholding	83642.72	93,169	98,365.86
KPERS	96933.72	102,181	114,310.13
Workers Comp Insurance	15,940	21,016	16,854.61
Unemployment	1,010	1,218	2,010.33
Multiline Insurance	10,199	12,000	12,000.00
Capital Outlay	15,933	10,000	19,500.00
Transfers/Return Check	300		
Reserve Fund Transfers	113,000	10,000	
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,256,641	2,283,301	2,416,870
Unencumbered Cash Balance Dec 31	230,349	119,491	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	2,258,642	2,283,301	2,416,870
		Non-Appropriated Balance	23,995
		Total Expenditure/Non-Appr Balance	2,440,865
		Tax Required	119,417
Delinquent Comp Rate:	3.0%		3,583
Amount of 2018 Ad Valorem Tax			123,000

Adopted Budget

Law Enforcement	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	99,303	140,636	78,164
Receipts:			
Ad Valorem Tax	2,661,849	2,698,350	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	41,703	45,000	35,000
Motor Vehicle Tax	353,137	357,274	347,167
Recreational Vehicle Tax	7,336	6,478	6,946
16/20 M Vehicle Tax	15,719	14,477	14,720
Commercial Vehicle Tax	16,775	16,677	15,521
Watercraft Tax	14,687	14,015	15,720
Reimbursements-Fuel	47,402	45,000	45,000
Boarding Fees	193,521	50,000	50,000
Paper Process Fee	9,645	12,000	5,000
Drivers License Check	62	70	
Accident Report Fees	892	1,450	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,564	450	500
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,365,292	3,261,241	536,074
Resources Available:	3,464,595	3,401,877	614,238
Expenditures:			
Salaries	1,740,960	1,862,539	1,979,677
Health Insurance	436,522	578,661	714,928
Commodities	165,139	96,507	165,000
Office Supplies	11,635	14,000	11,000
Contractual Services	299,631	225,920	148,680
Water Use	10,739	10,100	11,000
Phone Service	15,909	16,000	16,000
Gas Service	6,137	10,500	10,500
Electric Service	50,690	56,600	56,600
Cell Phone	17,233	17,000	17,500
FICA/Medicare Withholding	126,918	142,484	151,352
KPERS	149,788	156,267	304,679
Workers Comp Insurance	29,032	37,273	35,040
Unemployment	1,512	1,862	3,121
Multiline Insurance	82,800	98,000	90,000
Capital Outlay	9,315		
Transfers /Budget Reduction in 2019			-110,000
Reserve Fund Transfers	170,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,323,959	3,323,713	3,605,078
Unencumbered Cash Balance Dec 31	140,636	78,164	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	3,333,459	3,323,713	3,605,078
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,605,078
Tax Required			2,990,840
Delinquent Comp Rate: 3.0%			89,725
Amount of 2018 Ad Valorem Tax			3,080,565

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Auto Administration	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	33,070	30,647	64,306
Receipts:			
Fees	168,406	170,000	170,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	168,406	170,000	170,000
Resources Available:	201,477	200,647	234,306
Expenditures:			
Salaries	70,823	77,155	91,183
Health Insurance	21,346	21,837	45,174
Commodities	192		560
Office Supplies	3,370	6,000	5,250
Contractual Services	2,389	4,600	3,410
Phone Service	1,842	2,165	0
FICA/Medicare Withholding	5,198	5,902	6,976
KPERS	6,217	6,473	8,106
Workers Comp Insurance	63	131	146
Unemployment	60	78	146
Multiline Insurance	66	0	0
Capital Outlay	263	2,000	1,000
Transfers	15,000		
Reserve Fund Transfers	44,000	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	170,829	136,341	171,951
Unencumbered Cash Balance Dec 31	30,647	64,306	62,356
2017/2018/2019 Budget Authority Amount	0	136,341	171,951

See Tab A

Adopted Budget

Land Bank	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	282	282
Receipts:			
Property Sale	300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	300	0	0
Resources Available:	300	282	282
Expenditures:			
Advertising	18		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	18	0	0
Unencumbered Cash Balance Dec 31	282	282	282
2017/2018/2019 Budget Authority Amount	0	0	0

See Tab A

CPA Summary

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Jefferson County

NON-BUDGETED FUNDS (A)

2019

(Only the actual budget year for 2017 is to be shown)

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 & Rec		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	3,482,568	Cash Balance Jan 1	105,708	Cash Balance Jan 1	12,532	Cash Balance Jan 1	261,561	Cash Balance Jan 1	135,815	3,998,185
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	661,910		68,202				300,000		17,100	
Total Receipts	661,910	Total Receipts	68,202	Total Receipts	0	Total Receipts	300,000	Total Receipts	17,100	1,047,212
Resources Available:	4,144,478	Resources Available:	173,910	Resources Available:	12,532	Resources Available:	561,561	Resources Available:	152,915	5,045,396
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	439,108		74,771				253,150			
Total Expenditures	439,108	Total Expenditures	74,771	Total Expenditures	0	Total Expenditures	253,150	Total Expenditures	0	767,029
Cash Balance Dec 31	3,705,370	Cash Balance Dec 31	99,139	Cash Balance Dec 31	12,532	Cash Balance Dec 31	308,411	Cash Balance Dec 31	152,915	4,278,368 **
										4,278,368 **

**Note: These two block figures should agree.

CPA Summary

Jefferson County

NON-BUDGETED FUNDS (B)

2019

(Only the actual budget year for 2017 is to be shown)

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	117,990	Cash Balance Jan 1	554,423	Cash Balance Jan 1	8,542	Cash Balance Jan 1	46,473	Cash Balance Jan 1	517	727,944
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	32,491		59,850				35,554		517	
			480,116							
Total Receipts	32,491	Total Receipts	539,966	Total Receipts	0	Total Receipts	35,554	Total Receipts	517	608,528
Resources Available:	150,481	Resources Available:	1,094,389	Resources Available:	8,542	Resources Available:	82,028	Resources Available:	1,033	1,336,472
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	20,000						37,359	To Gen Rd to Py Bd	307	
Total Expenditures	20,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	37,359	Total Expenditures	307	57,667
Cash Balance Dec 31	130,481	Cash Balance Dec 31	1,094,389	Cash Balance Dec 31	8,542	Cash Balance Dec 31	44,668	Cash Balance Dec 31	726	1,278,806 **
										1,278,806 **

**Note: These two block figures should agree.

CPA Summary

Jefferson County

NON-BUDGETED FUNDS (C)

2019

(Only the actual budget year for 2017 is to be shown)

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	65,742	Cash Balance Jan 1	817	Cash Balance Jan 1	1,575	Cash Balance Jan 1	4,721	Cash Balance Jan 1	673,478	746,333

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	26,104		12,673		36,981		14,700		686,000	
Total Receipts	26,104	Total Receipts	12,673	Total Receipts	36,981	Total Receipts	14,700	Total Receipts	686,000	776,458
Resources Available:	91,846	Resources Available:	13,490	Resources Available:	38,556	Resources Available:	19,421	Resources Available:	1,359,478	1,522,791

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	19,297		13,046		37,431		13,951		76,846	
Total Expenditures	19,297	Total Expenditures	13,046	Total Expenditures	37,431	Total Expenditures	13,951	Total Expenditures	76,846	160,571
Cash Balance Dec 31	72,549	Cash Balance Dec 31	443	Cash Balance Dec 31	1,125	Cash Balance Dec 31	5,471	Cash Balance Dec 31	1,282,632	1,362,219 **
										1,362,219 **

**Note: These two block figures should agree.

CPA Summary

Jefferson County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-D

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

Treasurers Tech Fund		Clerks Tech Fund		Drivers License Fees						Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	6,633	Cash Balance Jan 1	6,633	Cash Balance Jan 1	2,974	Cash Balance Jan 1		Cash Balance Jan 1		16,240
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	6,526		6,526		5,240					
Total Receipts	6,526	Total Receipts	6,526	Total Receipts	5,240	Total Receipts	0	Total Receipts	0	18,292
Resources Available:	13,159	Resources Available:	13,159	Resources Available:	8,214	Resources Available:	0	Resources Available:	0	34,532
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	1		1		7,028					
Total Expenditures	1	Total Expenditures	1	Total Expenditures	7,028	Total Expenditures	0	Total Expenditures	0	7,030
Cash Balance Dec 31	13,158	Cash Balance Dec 31	13,158	Cash Balance Dec 31	1,186	Cash Balance Dec 31	0	Cash Balance Dec 31	0	27,502 **
										27,502 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Jefferson County

will meet on August 27, 2018 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 Jefferson County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	5,769,146	20.790	5,987,444	22.306	6,117,411	3,176,354	18.173
Debt Service	499,975	2.481	532,422	2.616	540,830	389,510	2.229
Public Works	6,445,363	28.020	6,363,928	26.500	6,617,785	5,006,906	28.647
Ambulance	1,220,057	3.000	1,173,273	2.998	1,247,934	524,412	3.000
Appraiser's Cost	429,234	2.321	479,079	2.393	495,155	426,933	2.443
Health	2,256,641	0.771	2,283,301	0.747	2,416,870	123,000	0.704
Law Enforcement	3,323,959	17.105	3,323,713	16.392	3,605,078	3,080,565	17.625
Auto Administration	170,829		136,341		171,951		
Land Bank	18						
Non-Budgeted Funds-A	767,029						
Non-Budgeted Funds-B	57,667						
Non-Budgeted Funds-C	160,571						
Non-Budgeted Funds-D	7,030						
Totals	21,107,519	74.488	20,279,501	73.952	21,213,013	12,727,680	72.821
Less: Transfers	1,894,170		324,500		354,500		
Net Expenditure	19,213,349		19,955,001		20,858,513		
Total Tax Levied	11,881,186		12,173,586		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	159,497,158		164,609,128		174,779,694		

Outstanding Indebtedness.

January 1,	2016	2017	2018
G.O. Bonds	4,607,050	4,255,575	3,888,760
Revenue Bonds	321,899	295,136	266,820
Other	0	0	0
Lease Pur. Princ.	222,133	0	282,718
Total	5,151,082	4,550,711	4,438,298

*Tax rates are expressed in mills

Linda M Buttron
Clerk

Page No.

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	July 1, 2018 Estimated Valuation	Est. Tax Rate*
Bloomfield	2,171	2.21900	2,237	2.06200	2,217	1,900	997,930	1.904
Buster	5,230	0.90800	5,307	0.87300	5,180	4,500	5,368,554	0.838
Fairview	3,100	1.61400	3,100	1.60800	3,886	2,300	1,485,938	1.548
Fowler	4,800	0.93800	4,500	0.93800	11,703	3,905	4,115,311	0.949
Gragg Chapel	1,042	0.71800	1,042	0.65100	6,101	1,500	2,514,841	0.596
Grantville	12,662	0.73800	10,750	0.72200	35,123	7,664	11,433,939	0.670
Hardy Oak	4,503	0.36700	4,294	0.36200	4,535	4,000	11,844,977	0.338
Hull Grove	1,140	1.25500	1,300	1.11900	14,286	1,569	1,516,008	1.035
McLouth	23,153	1.56600	22,400	1.52300	53,917	13,085	8,679,400	1.508
Meriden	10,615	0.58900	10,615	0.57600	37,979	11,846	22,191,712	0.534
Nortonville	18,000	0.75600	16,465	0.69400	8,211	7,352	11,463,038	0.641
Oak Ridge	11,559	0.53200	11,800	0.51200	29,954	7,000	14,443,586	0.485
Ozawkie	13,389	0.89100	14,100	0.89000	43,121	11,165	13,176,105	0.847
Pleasant View	11,048	0.64500	1,162	0.64100	20,817	9,309	15,120,369	0.616
Plum Grove	2,180	0.67100	1,698	0.70600	1,297	1,140	1,670,107	0.683
Ref Presbyterian	6,213	0.92100	6,213	0.84600	7,854	2,500	3,188,534	0.784
Rose Hill	4,701	0.41900	4,700	0.40700	4,792	4,000	10,518,023	0.380
Spring Grove	5,330	2.16900	5,310	1.98900	7,931	5,000	2,756,446	1.814
Underwood	4,325	0.31900	4,325	0.30900	7,287	2,179	7,603,124	0.287
Wildhorse	1,995	0.31400	1,980	0.30300	4,634	1,636	5,851,893	0.280
Winchester	6,150	0.88300	5,150	0.84700	4,714	3,883	4,820,798	0.805
Grantville Drainage	5,888	2.79300	6,000	2.75000	14,023	5,288	2,136,064	2.476
Kaw Delaware Drainage	5,921	1.97000	5,950	1.88200	5,918	5,700	3,435,628	1.659
Muddy Creek Drainage	2,684	2.10300	2,700	2.04900	2,667	2,500	1,345,555	1.858
Hutchinson Ditch Drainage	0	1.05300	0	1.02900	1,771	250	282,173	0.885
Kaw Half Breed Drainage	0	0.95700	0	0.87000	8,903	250	318,669	0.785
Stonehouse Drainage	4,931	1.80300	4,800	1.80000	4,874	4,500	2,800,462	1.607
Thomsonville #6 Watershed	5,117	2.95200	5,200	2.78300	5,259	4,663	1,839,837	2.534
Indian Ridge Sewer #2	53,463		47,562		52,318			
Hickory Acres Sewer #5	4,256		5,000		35,932			
Lakeshore Sewer #6	29,548		29,600		19,600			
Lake Ridge Sewer #7	41,623		39,000		34,484			
Wind N Waves Sewer #8	1,779		5,170		5,170			
Three Hills Sewer #10	46,865		37,000		37,107			
Hilldale South Sewer #11	17,001		4,000		19,784			
Westshore Estates Sewer #12	20,478		6,360		9,241			
	21,443		16,000		74,239			
Totals	414,303	33.063	352,790	31.741	646,829	130,584		29.346

*Tax rates are expressed in mills

Linda M Buttron
Clerk

Page No.

Page No.

PUBLIC NOTICE

(Published in The Oskaloosa Independent and The Valley Falls Vindicator August 16, 2018)It
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Jefferson County

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Totals	21,107,519	74.488	20,279,501	73.952	21,213,013	12,727,680	72.821
Less: Transfers	0		0		0		
Net Expenditure	21,107,519		20,279,501		21,213,013		
Total Tax Levied	11,881,186		12,173,586		XXXXXXXXXXXXXXXXXXXX		
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Linda M Buttron
 Clerk

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Lake Ridge Sewer #7	1,779		5,170		5,170			
Wind N Waves Sewer #8	46,865		37,000		37,107			
Three Hills Sewer #10	17,001		4,000		19,784			

erson County landowner, field visit.

Lunch will be provided by the Jefferson County and Leavenworth County Conservation Districts.

RSVP by Aug. 24 for an accurate lunch count. Call Cheli Helm at 785.863.2201 ext 3 or email cheli.helm@ks.nacd.net.

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in nursing; Christian Liewer, bachelor of science in criminal justice in forensic investigation.

Grantville — Chelsea Stanwix, associate of liberal studies in liberal studies.

Ozawkie — Matthew Coates, associate of science in physical therapist assistant; Theresa Rose, associate of science in respiratory therapy; John Thompson, bachelor of arts in English; Stacey Putthoff, bachelor of health science in health services administration.

Perry — Kylee McAlister, associate of science in respiratory therapy; Anna Erickson, bachelor of science in athletic training.

DEADLINE FOR NEWS & AD COPY MONDAY 3 P.M.



Town & Country Real Estate

Karen S. Rodvelt, Realtor
 Office: 785-548-5192
 Cell: 785-548-5192
 Email: karenrodvelt@gmail.com
 www.tcwelcomehome.com

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PUBLIC NOTICE
 (Published in The Oskaloosa Independent August 16, 2018)It

Notice of Vote - Northeast Kansas Library System