

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 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget			
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	6,995,686	4,382,120	22,718
Debt Service	10-113	8	496,430	400,946	2,079
Public Works	68-5,101	9	7,492,579	4,248,443	22,025
Ambulance	Charter Res 6	10	1,481,746	579,023	3,000
Appraiser's Cost	19-436	10	532,968	442,771	2,296
Health	65-204	11	2,791,928	123,000	1,638
Law Enforcement	79-1946	11	4,260,367	3,680,533	19,081
Auto Administration		12	243,585		
Land Bank		12			
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Non-Budgeted Funds-D		16			
Totals		xxxxx	24,295,289	13,856,836	71,837
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Neighborhood Revitalization Rebate					
					County Clerk's Use Only
					192,899,463
					Nov 1, 2020 Total Assessed Valuation

Assisted by: _____

 Address: _____

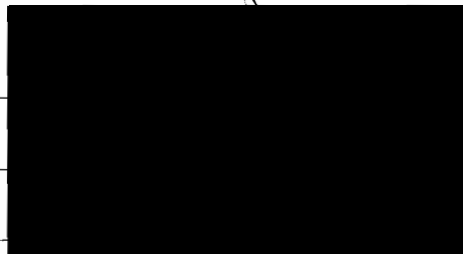
 Email: _____

 Attest: 8/31 2020

 County Clerk

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

14,309,471
NO



Governing Body

CPA Summary

Jefferson County

CERTIFICATE (2)

		2021 Proposed Budget				
		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Other County						
<u>Special District Funds</u>	<u>K.S.A.</u>					
Bloomfield Cemetery	17-1330		2907	2500	1,132,946	2,207
Buster Cemetery	17-1330		5175	4500	5,966,755	.755
Denison Cemetery	17-1330		0	0	"	1.167
Fairview Cemetery	17-1330		6,105	2,300	1,684,548	1.366
Fowler Cemetery	17-1330		5,637	4,905	4,513,652	1.087
Gragg Chapel Cemetery	17-1330		5,277	1,500	2,827,588	.534
Grantville Cemetery	17-1330		8,714	7,664	12,461,032	.616
Hardy Oak Cemetery	17-1330		4,535	4,000	12,799,945	.313
Hull Grove Cemetery	17-1330		15,030	1,569	1,681,379	.934
McLouth Cemetery	17-1330		60,538	18,085	9,607,928	1.883
Meriden Cemetery	17-1330		43,185	11,846	24,501,247	.484
Nortonville Cemetery	17-1330		8,285	7,352	13,240,869	.555
Oak Ridge Cemetery	17-1330		26,689	7,000	15,781,167	.444
Ozawkie Cemetery	17-1330		53,885	11,165	14,514,144	.770
Pleasant View Cemetery	17-1330		10,897	9,309	16,731,266	.559
Plum Grove Cemetery	17-1330		1,768	1,440	1,822,606	.791
Reformed Presbyterian Cem	17-1330		7,631	2,500	3,660,158	.684
Rose Hill Cemetery	17-1330		4,791	4,000	11,294,914	.355
Spring Grove Cemetery	17-1330		5,707	5,000	3,092,182	1.617
Underwood Cemetery	17-1330		7,963	2,179	8,015,504	.272
Wildhorse Cemetery	17-1330		4,180	1,636	6,836,019	.239
Winchester Cemetery	17-1330		4,626	3,883	5,347,735	.727
Grantville Drainage	24-407		26,747	5,288	2,288,101	2.312
Kaw Delaware Drainage	24-407		7,964	6,700	3,593,346	1.865
Muddy Creek Drainage	24-407		2,654	2,500	1,421,242	1.760
Hutchinson Ditch Drainage	24-407		2,278	250	294,974	.848
Kaw Half Breed Drainage	24-407		1,843	250	353,637	.707
Stonehouse Drainage	24-407		5,015	4,500	2,830,129	1.590
Thompsonville #6 Watershe	24-1219		6,264	5,676	1,970,915	2.880
Sewer #2-Indian Ridge	19-27a09		35,400			FALSE
Sewer #3-Hilldale	19-27a09		6,500			FALSE
Sewer #5-Hickory Acres	19-27a09		32,735			FALSE
Sewer #6-Lakeshore	19-27a09		106,633			FALSE
Sewer #7-Lake Ridge	19-27a09		5,962			FALSE
Sewer #8-Wind N Wave	19-27a09		40,125			FALSE
Sewer #10 Three Hills	19-27a09		5,900			FALSE
Sewer #11-Hilldale South	19-27a09		13,280			FALSE
Sewer #12-Westshore Estate	19-27a09		12,833			FALSE
TOTALS		xxxxx	605,658	139,497	0	0.000

CPA Summary

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>13,315,848</u>
2. Library levy in 2020 budget	- \$ <u>0</u>
Other tax entity levy in 2020 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>13,315,848</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>1,564,396</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>2,694,980</u>	
5b. Personal property 2019	- <u>2,848,286</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 2020 :	+ <u>818,524</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, 6, 7, & 8)	<u>2,382,920</u>	
10. Total estimated valuation July 1, 2020	<u>193,007,780</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0125</u>	
12. Percentage adjustment increase (12 times 3)		+ \$ <u>166,456</u>
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>239,685</u>
15. Total Percentage Adjustments		\$ <u>406,141</u>

Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:	+	<u>400,946</u>	
Property tax revenues for debt service in 2020 budget:	-	<u>262,104</u>	
Increased property tax revenues spent on debt service		<u>138,842</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	<u>18,724</u>	
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments	-	<u>69,760</u> <u>0</u>	
18. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)	+	<u>0</u>	
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 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 2021 budget:	+	<u> </u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:	+	<u>100,000</u>	
22. Law enforcement expenses - 2021 budget:	+	<u>4,260,367</u>	
Law enforcement expenses - 2020 budget:	-	<u>3,968,754</u>	
CPI adjustment 1.80%		<u>71,438</u>	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)	+	<u>220,176</u>	
23. Fire protection expenses - 2021 budget:	+	<u> </u>	
Fire protection expenses - 2020 budget:	-	<u> </u>	
CPI adjustment 1.80%		<u>0</u>	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)	+	<u>0</u>	
24. Emergency medical expenses - 2021 budget:	+	<u>1,481,746</u>	
Emergency medical expenses - 2020 budget:	-	<u>1,329,354</u>	
CPI adjustment 1.80%		<u>23,928</u>	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)	+	<u>128,464</u>	
25. Total Revenue Adjustments		<u><u>587,482</u></u>	

Levies on Behalf of Another Political or Governmental Subdivision

26. Library Levy - 2021 budget:	+ _____
Other tax entity levy - 2021 budget:	+ _____
Other tax entity levy - 2021 budget:	+ _____
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+ _____ 0
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+ _____
29. Total Computed Tax Levy	_____ 14,309,471

If the Total Computed Tax Levy is sufficient for the county, then no additional computations are required. The county will use the Total Computed Tax Levy as the budget year tax limit.

If the Total Computed Tax Levy is *not* sufficient for the county, then complete the computations on Excel tab 'Comp2' to determine if the county is exempt from the election requirement.

Other Tax Levy Limitation Tests

Property Decline Test

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

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

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

2021 Total Tax Levy (Less Levy for Other Governmental Units)

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

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	239,685
2021 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	239,685

Exemption from Election Requirment **Yes**

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

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021					
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft	
General	3,423,868	464,389	10,159	17,120	20,618	18,051	
Debt Service	262,104	35,550	778	1,310	1,578	1,382	
Public Works	5,024,132	681,438	14,907	25,120	30,254	26,487	
Ambulance	555,425	75,334	1,648	2,777	3,345	2,928	
Appraiser's Cost	452,400	61,360	1,342	2,262	2,724	2,385	
Health	123,000	16,683	365	615	741	648	
Law Enforcement	3,474,919	471,314	10,310	17,374	20,925	18,319	
TOTAL	13,315,848	1,806,068	39,509	66,578	80,185	70,200	

County Treas Motor Vehicle Estimate	1,806,068	
County Treas Recreational Vehicle Estimate	39,509	
County Treas 16/20M Vehicle Estimate	66,578	
County Treas Commercial Vehicle Tax Estimate		80,185
County Treas Watercraft Tax Estimate		70,200
Motor Vehicle Factor	0.13563	
Recreational Vehicle Factor	0.00297	
16/20M Vehicle Factor	0.00500	
Commercial Vehicle Factor	0.00602	
Watercraft Factor	0.00527	

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General-Attorney	Equipment Reserve	2,900	-	-	
General-Clerk	Equipment Reserve	135,000	21,963	-	
General-Counselor	Equipment Reserve	-	700		
General-Reg of Deeds	Equipment Reserve	12,400	-	-	
General-Treasurer	Equipment Reserve	127,500		-	
General-Courthouse Gen	Equipment Reserve	521,933	95,000	59,000	
General-Emergency Mg	Equipment Reserve	8,000	-	-	
General-4-H Fair	Jeff Co Cap Imp	4,200	2,855	2,855	
General-Community De	Equipment Reserve	13,500	4,500	5,000	
General-GIS	Equipment Reserve	20,100	-	-	
General-GIS	Jeff Co Cap Imp	20,100			
General-IT	Equipment Reserve	20,850	-	-	
General-IT	Jeff Co Cap Imp	20,850			
Bond & Interest	General	53,409	15,000	15,000	
Auto Admin	General	-	15,000	15,000	
Appraiser	Equipment Reserve	45,000	1,000	-	
Health	Equipment Reserve	98,000	-	25,000	
Health	Jeff Co Cap Imp	15,000			
	Total	1,118,742	156,018	121,855	
	Adjustments*		15,000	15,000	
	Adjusted Totals	1,118,742	141,018	106,855	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 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, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2005	12/1/2005	12/1/2026	3.4 - 4.1	5,240,000	Paid off 5/1/2019			0	0	0	0
Series 2013	3/28/2013	11/2/2026	0.02	3,065,000	2,755,000	5/1 & 11/1	5/1	53,880	370,000	46,430	375,000
Series 2003-Westshore	7/1/2003	9/1/2023	Various	164,121	40,000	3/1 & 9/1	9/1	1,770	10,000	1,335	10,000
Series 1998-Lakeshore Est	6/16/1998	6/1/2038	Various	410,300	210,000	6/1 & 12/1	6/1	9,737	10,000	9,263	10,000
Series 2010-Northwind Dr	10/1/2010	10/1/2030	5.25	170,000	114,382	4/1 & 10/1	10/1	6,004	7,945	5,587	8,362
Total G.O. Bonds					3,119,382			71,391	397,945	62,614	403,362
Revenue Bonds:											
Sewer #2 Indian Ridge	10/28/2005	9/1/2026	2.85	550,950	210,925	3/1 & 9/1	3/1 & 9/1	5,939	33,512	5,058	34,477
Total Revenue Bonds					210,925			5,939	33,512	5,058	34,477
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,330,307			77,330	431,457	67,672	437,839

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, 2020	Payments Due 2020	Payments Due 2021
Ambulance Building-Meriden	7/1/2012	120	1.79	170,000	52,924	18,724	18,724
Ambulance	2/26/2016	48	0.81	100,280	25,769	25,518	0
Ambulance	2/26/2016	48	0.81	100,280	25,769	25,518	0
Totals					104,462	69,760	18,724

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

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Communications - 911 Dispatch			
Salaries	479,336	509,238	571,827
Health Insurance	144,420	170,687	182,581
Commodities	964	4,425	4,675
Office Supplies	3,706	6,000	6,000
Contractual Services	8,380	12,700	13,000
Water Use	160	200	200
Phone Use	17,060	14,000	17,200
Cell Phone		0	0
Gas Service	398	450	500
Electric Service	2,855	3,500	3,700
FICA/Medicare Withholding	39,625	38,734	37,281
KPERS	43,747	48,140	47,394
Work Comp Insurance	343	1,609	292
Unemployment	824	514	827
Multiline Insurance (KCAMP)	3,379	3,100	3,400
Capital Outlay	0	30,000	30,000
Transfers			
Reserve Fund Transfers			
Total	745,198	843,297	918,877
County Attorney/Diversion			
Salaries	207,557	244,960	229,651
Health Insurance	48,036	79,783	83,069
Commodities	2,088	1,000	2,000
Office Supplies	1,900	1,000	4,000
Contractual Services	59,790	13,350	14,500
Witness Fees	569	0	1,000
Water Use	33	35	35
Phone Use	1,078	1,237	1,100
Cell Phone	158		1,500
Gas Service	685	131	160
Electric Service	2,676	882	690
FICA/Medicare Withholding	14,606	19,565	17,568
KPERS	18,794	24,577	22,667
Work Comp Insurance	110	325	295
Unemployment	206	256	413
Multiline Insurance (KCAMP)	1,300	1,265	1,300
Capital Outlay	317		
Transfers			
Reserve Fund Transfers	2,900		
Total	362,805	388,366	379,949
County Clerk			
Salaries	184,300	225,027	259,660
Health Insurance	35,298	66,573	45,974
Commodities	3,741	5,000	5,000
Office Supplies	2,615	5,000	5,000
Contractual Services	61,715	118,250	120,030
Water Use	63	70	65
Phone Use	1,359	1,500	1,400
Cell Phone		0	0
Gas Service	299	400	300
Electric Service	1,294	1,500	1,400
FICA/Medicare Withholding	13,914	17,215	19,864
KPERS	18,177	21,145	25,137
Work Comp Insurance	179	135	156
Unemployment	187	225	415
Multiline Insurance (KCAMP)	2,221	2,100	2,200

Capital Outlay		1,400	2,000
Transfers		21,963	
Reserve Fund Transfers	135,000		10,000
Total	460,362	487,503	498,601

County Commissioners			
Salaries	68,247	69,957	71,356
Health Insurance	17,703	28,083	19,550
Commodities	0		
Office Supplies	0		
Contractual Services	0	150	150
Water Use	34	40	40
Phone Use			
Cell Phone			
Gas Service	160	150	150
Electric Service	692	900	900
FICA/Medicare Withholding	5,119	4,833	5,459
KPERS	4,514	7,669	7,043
Work Comp Insurance	58	115	115
Unemployment			
Multiline Insurance (KCAMP)	549	500	500
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	97,076	112,397	105,263
County Counselor			
Salaries	32,515	33,238	33,795
Health Insurance	7,672		9,080
Commodities		150	
Office Supplies		500	1,000
Contractual Services	888	500	1,000
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding	2,298	2,484	2,585
KPERS	3,216	3,355	3,336
Work Comp Insurance	82	54	54
Unemployment		32	54
Multiline Insurance (KCAMP)			0
Capital Outlay			
Transfers			
Reserve Fund Transfers		700	
Total	46,671	41,013	50,904
County Register of Deeds			
Salaries	130,482	132,786	139,570
Health Insurance	49,329	57,552	56,172
Commodities	6,117	1,200	1,500
Office Supplies	797	2,100	2,280
Contractual Services	2,812	6,025	10,225
Water Use	53	200	200
Phone Use	1,199	1,500	1,500
Cell Phone	0		0
Gas Service	254	600	600
Electric Service	1,101	2,000	2,000
FICA/Medicare Withholding	9,494	10,158	10,677
KPERS	12,995	12,761	13,776
Work Comp Insurance	111	80	84
Unemployment	116	132	251
Multiline Insurance (KCAMP)	1,050	1,000	1,000
Capital Outlay	1,049		
Transfers			
Reserve Fund Transfers	12,400		
Total	229,360	228,094	239,834
County Treasurer			

Salaries	216,166	232,298	252,550
Health Insurance	87,791	115,453	89,801
Commodities	7	840	650
Office Supplies	3,101	4,420	4,100
Contractual Services	19,192	26,600	28,065
Water Use	68	125	100
Phone Use	960	1,500	1,100
Cell Phone	0		0
Gas Service	325	600	400
Electric Service	1,405	2,200	1,500
FICA/Medicare Withholding	15,550	17,771	19,320
KPERS	21,095	22,324	24,927
Work Comp Insurance	200	139	152
Unemployment	240	177	455
Multiline Insurance (KCAMP)	1,948	1,800	1,950
Capital Outlay	0	2,000	
Transfers			
Reserve Fund Transfers	127,500		
Total	495,548	428,247	425,069
Courthouse General			
Salaries	9,191	10,496	
Health Insurance	5,023	0	
Commodities	4,271	6,800	5,000
Office Supplies	1,279	1,400	1,300
Contractual Services	217,877	215,000	220,000
Juvenile Care	14,400	2,500	15,000
Water Use	2,205	2,500	2,200
Phone Use	12,781	12,000	13,000
Cell Phone	0	0	
Gas Service	7,345	7,500	7,500
Electric Service	29,850	28,000	30,000
FICA/Medicare Withholding	539	702	
KPERS	908	882	
Work Comp Insurance	6,455	10	
Unemployment	11	9	
Multiline Insurance (KCAMP)	8,624	7,900	8,700
Cap Imp Projects Reserve	250,000	250,000	212,458
Treas Checks/Misc	6,969	8,200	7,000
Wellness Program	16,017	15,056	14,652
Employer Share H.S.A.		500	
Transfers	521,933	95,000	59,000
Payroll Reserve for Pay Enhancements		204,000	204,000
Health Insurance Reserve		128,000	101,262
Coroner & Misc Exp over Budgeted Amt	33,697	3,301	34,000
Total	1,149,374	999,756	935,072
Total - Page 7b	3,586,393	3,528,673	3,553,570

Jefferson County

2021

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
District Court			
Salaries			
Health Insurance			
Commodities	1,390	750	950
Office Supplies	6,591	8,600	8,600
Contractual Services	42,407	34,410	54,700
Water Use	0		
Phone Use	2,740	6,000	6,000
Cell Phone	2,503	3,000	
Gas Service			
Electric Service			
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			
Capital Outlay	11,080	16,500	21,800
Transfers			
Reserve Fund Transfers			
Total	66,712	69,260	92,050
Emergency Management			
Salaries	53,941	54,652	69,732
Health Insurance	25,396	30,507	27,801
Commodities	8,524	15,750	31,750
Office Supplies	1,040	1,100	1,100
Contractual Services	4,981	9,100	9,100
Water Use	0		
Phone Use	240	240	250
Cell Phone	960	1,200	1,400
Gas Service	0		
Electric Service	763	850	900
FICA/Medicare Withholding	3,709	4,182	5,335
KPERS	5,299	5,252	5,599
Work Comp Insurance	2,181	4,667	5,955
Unemployment	77	55	112
Multiline Insurance (KCAMP)	1,748	1,400	0
Capital Outlay	590	1,000	
Transfers			
Reserve Fund Transfers	8,000		
Total	117,448	129,955	159,034
4-County Court Costs			
Salaries			
Health Insurance			
Commodities	1,861	3,000	3,000
Office Supplies	2,751	4,000	4,000
Contractual Services	26,173	47,000	47,000
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			

Capital Outlay	7,262	5,000	5,000
Transfers			
Reserve Fund Transfers			
Total	38,047	59,000	59,000
4-H Fair			
Salaries			
Health Insurance			
Commodities	784	900	900
Office Supplies			
Contractual Services	4,680	4,600	4,600
Water Use			
Phone Use			
Cell Phone			
Gas Service	35	70	70
Electric Service	529	1,900	1,900
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			
Capital Outlay	1,392	1,300	1,300
Transfers			
Reserve Fund Transfers	4,200	2,855	2,855
Total	11,620	11,625	11,625
4-H Maintenance			
Salaries			
Health Insurance			
Commodities	774	1,500	1,500
Office Supplies	0		
Contractual Services	3,909	4,800	4,800
Water Use		500	500
Phone Use		2,500	2,500
Cell Phone			
Gas Service	903	1,700	1,700
Electric Service	5,187		
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			
Capital Outlay	228		
Transfers			
Reserve Fund Transfers			
Total	11,000	11,000	11,000
Community Development Office			
<i>(combined with EDC in 2021 budget)</i>			
Salaries	98,106	100,225	153,492
Health Insurance	33,078	38,750	55,271
Commodities	26	2,000	2,000
Office Supplies	571	14,025	18,500
Contractual Services	9,170		
Water Use	61		
Phone Use	480	1,500	1,500
Cell Phone	0		
Gas Service	292		
Electric Service	1,262		
FICA/Medicare Withholding	7,046	7,667	11,742
KPERS	9,718	9,632	15,150
Work Comp Insurance	105	60	92
Unemployment	147	100	276
Multiline Insurance (KCAMP)	954	900	1,000
Capital Outlay	227	1,500	1,500
Transfers			

Reserve Fund Transfers	13,500	4,500	5,000
Total	174,744	180,859	265,523
Total - Page7c	419,570	461,699	598,232

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Allocations			
Conservation District	39,801	39,801	39,801
Mental Health (Guidance Center)	62,775	78,469	78,469
Retardation (Cottonwood, Inc)	75,000	75,000	75,000
Elderly Reserve for Vehicle Purchase	4,421	7,000	4,421
JCSO Appropriation	22,666	22,666	22,666
JAAA Appropriation	14,783	14,783	15,000
Meals on Wheels	8,000	8,000	8,000
Historical Society	14,500	15,150	14,530
Total	241,946	260,869	257,887
Reimbursed Expenses to Dept			
Health Department	780,695	851,225	1,054,056
Ambulance Department	267,294	279,355	431,263
Total	1,047,989	1,130,580	1,485,319
Economic Dev (Comb with Community Dev)			
Salaries	42,737	48,222	0
Health Insurance	12,578	19,184	0
Commodities	0		
Office Supplies	558	2,000	0
Contractual Services	9,961	4,709	0
Water Use	0		
Phone Use	0		
Cell Phone	0		
Gas Service	0		
Electric Service	0		
FICA/Medicare Withholding	2,987	3,689	0
KPERS	3,956	4,634	0
Work Comp Insurance	0	78	0
Unemployment	62	48	0
Multiline Insurance (KCAMP)	0		
Capital Outlay	3,734	1,000	0
Transfers	0		
Reserve Fund Transfers			
Total	76,574	83,564	0
Court Appt Attorney Expense			
Attorney Fees	92,000	100,000	100,000
Total	92,000	100,000	100,000
GIS			
Salaries	129,931	142,811	156,564
Health Insurance	48,886	61,015	55,602
Commodities	0	1,000	1,000
Office Supplies	622	2,300	2,300
Contractual Services	38,595	48,050	53,300
Water Use	0		0
Phone Use	960	450	1,200
Cell Phone	0		0
Gas Service	98	420	350
Electric Service	533	1,000	800
FICA/Medicare Withholding	9,469	10,925	11,977
KPERS	12,880	13,724	15,453
Work Comp Insurance	112	101	105

Unemployment	197	142	282
Multiline Insurance (KCAMP)	2,650	2,800	3,100
Capital Outlay	0	17,700	17,700
Transfers	20,100		
Reserve Fund Transfers	20,100		
Total	285,134	302,438	319,733
Information Technology			
Salaries	258,822	267,055	281,920
Health Insurance	54,040	77,500	111,205
Commodities	2,331	2,000	2,500
Office Supplies	2,594	2,500	3,000
Contractual Services	46,069	94,400	88,400
Water Use	234	350	350
Phone Use	2,399	3,200	3,200
Cell Phone	0		
Gas Service	365	700	700
Electric Service	1,981	3,000	3,000
FICA/Medicare Withholding	19,160	20,430	21,567
KPERS	25,581	25,664	27,826
Work Comp Insurance	165	160	169
Unemployment	400	267	507
Multiline Insurance (KCAMP)	2,650	2,800	3,100
Capital Outlay	67,218	77,500	83,500
Transfers	20,850		
Reserve Fund Transfers	20,850		
Total	525,708	577,526	630,944
County Coroner			
Contractual	44,170	50,000	50,000
Commodities			
Capital Outlay			
Total	44,170	50,000	50,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7d	2,313,522	2,504,977	2,843,883

FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
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 - Page7e	0	0	0

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
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	3,586,393	3,528,673	3,553,570
Total - Page 7c	419,570	461,699	598,232
Total - Page 7d	2,313,522	2,504,977	2,843,883
Total - Page 7e	0	0	0
Total Detail Expenditures**	6,319,484	6,495,349	6,995,686

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,361,004	1,016,955	362,140
Receipts:			
Ad Valorem Tax	3,087,513	3,423,868	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	53,419	45,000	45,000
Motor Vehicle Tax	518,793	396,487	464,389
Recreational Vehicle Tax	11,459	8,647	10,159
16/20M Vehicle Tax	20,175	15,267	17,120
Commercial Vehicle Tax	23,268	18,075	20,618
Watercraft Tax	16,554	18,865	18,051
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	6	25	25
Local Alcoholic Liquor	15,388	15,000	15,000
Compensating Use Tax	255,749	200,000	255,000
Local Sales Tax	929,665	800,000	800,000
Interest on Curr Tax/MVT/RVT/etc	126,682	120,000	126,000
County Court Cost Reimbursement	18,450	25,000	25,000
Antique Tag Fees	8,585	8,500	8,500
District Court/Attorney Fees	72,973	40,000	40,000
Building Permit Fees	22,525	26,000	26,000
County Clerks Fees & Charges	2,770	3,000	2,000
Federal Money in Lieu of Taxes	111,527	100,000	110,000
Diversion Fees Collected	18,300	20,000	18,000
Escrow Fees	253	1,050	8,500
Federal Flood Control	35,172	30,000	35,000
GIS Fees & Misc Charges	1,489	1,100	1,200
Operating Transfers	53,409	15,000	15,000
Mortgage Registration Fees	4,243	0	0
Community Development Fees & Charges	5,225	5,000	5,000
Register of Deeds Recording Fees	152,905	120,000	140,000
Register of Deeds Misc Fees	18,800	13,800	14,000
Reimbursed Expenses	20,963	30,000	21,000
Transfer from Auto Admin		15,000	15,000
Attorney Misc Fees	3,574	0	0
Abstract Fees-Tax Sale	1,832	850	500
Drivers License Fees	0	8,000	6,000
Voided Checks	2,589		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	348,780	300,000	100,000
Neighborhood Revitalization Rebate			0
Miscellaneous	12,402	17,000	17,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,975,435	5,840,534	2,379,061
Resources Available:	7,336,439	6,857,489	2,741,201

FUND PAGE - GENERAL

Adopted Budget
General

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	7,336,439	6,857,489	2,741,201
Expenditures:			
Communications - 911 Dispatch	745,198	843,297	918,877
County Attorney/Diversion	362,805	388,366	379,949
County Clerk	460,362	487,503	498,601
County Commissioners	97,076	112,397	105,263
County Counselor	46,671	41,013	50,904
County Register of Deeds	229,360	228,094	239,834
County Treasurer	495,548	428,247	425,069
Courthouse General	1,149,374	999,756	935,072
District Court	66,712	69,260	92,050
Emergency Management	117,448	129,955	159,034
4-County Court Costs	38,047	59,000	59,000
4-H Fair	11,620	11,625	11,625
4-H Maintenance	11,000	11,000	11,000
Community Development Office	174,744	180,859	265,523
Allocations	241,946	260,869	257,887
Reimbursed Expenses to Dept	1,047,989	1,130,580	1,485,319
Economic Dev (Comb with Community De	76,574	83,564	0
Court Appt Attorney Expense	92,000	100,000	100,000
GIS	285,134	302,438	319,733
Information Technology	525,708	577,526	630,944
County Coroner	44,170	50,000	50,000
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0	0	0	0
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0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	6,319,484	6,495,349	6,995,686
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,319,484	6,495,349	6,995,686
Unencumbered Cash Balance Dec 31	1,016,955	362,140	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	6,467,411	6,495,350	6,995,686
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,995,686
Tax Required			4,254,485
Delinquent Comp Rate: 3.0%			127,635
Amount of 2020 Ad Valorem Tax			4,382,120

CPA Summary

Jefferson County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	136,229	162,258	61,564
Receipts:			
Ad Valorem Tax	378,528	262,104	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,260	5,000	5,000
Motor Vehicle Tax	60,854	48,620	35,550
Recreational Vehicle Tax	1,344	1,060	778
16/20M Vehicle Tax	2,408	1,873	1,310
Commercial Vehicle Tax	2,729	2,216	1,578
Watercraft Tax	1,941	2,313	1,382
Operating Transfers	19,003		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	473,067	323,186	45,598
Resources Available:	609,296	485,444	107,162
Expenditures:			
Principal	365,000	370,000	375,000
Interest	34,840	53,880	46,430
Cash Basis Reserve			75,000
Transfers	18,409		
Treasurer's Checks	28,790		
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	447,039	423,880	496,430
Unencumbered Cash Balance Dec 31	162,258	61,564	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	540,830	498,880	496,430
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	496,430
		Tax Required	389,268
	Delinquent Comp Rate:	3.0%	11,678
	Amount of 2020 Ad Valorem Tax		400,946

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Public Works	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,232,769	1,987,209	1,657,672
Receipts:			
Ad Valorem Tax	4,865,427	5,024,132	xxxxxxxxxxxxxxxx
Delinquent Tax	69,234	50,000	50,000
Motor Vehicle Tax	617,150	624,985	681,438
Recreational Vehicle Tax	13,635	13,630	14,907
16/20M Vehicle Tax	27,191	24,066	25,120
Commercial Vehicle Tax	27,643	28,491	30,254
Watercraft Tax	19,134	29,734	26,487
Special City & County Highway	768,928	650,000	650,000
County Equalization	0	0	27,000
Federal Flood Control	11,724	10,000	10,000
Federal Funds Exchange Program	373,854	0	
Supplies/Equipment Sold	309,678	10,000	10,000
Chemical Sales-Aux Services	100,073	150,000	150,000
Equipment Rental	3,628		
Reimbursements	29,467	10,000	10,000
Chemical Application	1,952		
Misc-Copies, Mulch etc	1,781		
Permits	1,100	25,000	25,000
Chemical Sales Interest	149		
Grant Income	100		
Misc	213		
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,242,061	6,650,038	1,710,206
Resources Available:	8,474,830	8,637,247	3,367,878

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Road and Bridge			
Salaries	1,263,729	1,405,697	1,488,948
Health Insurance	419,568	589,290	519,695
Commodities	2,617,505	2,411,406	2,820,240
Office Supplies	1,326	4,000	4,000
Contractual Services	261,870	965,870	965,870
Water Use	1,812	1,500	1,900
Phone Use	4,528	6,500	5,000
Cell Phone	1,921	600	2,000
Gas Service	5,862	8,000	7,400
Electric Service	15,294	15,000	15,300
FICA/Medicare Withholding	92,339	107,536	113,905
KPERS	122,400	135,088	143,088
Work Comp Insurance	26,521	31,852	33,536
Unemployment	1,930	1,406	2,680
Multiline Insurance (KCAMP)	31,981	35,000	35,000
Capital Outlay	778,994	300,000	300,000
Transfers			
Reserve Fund Transfers			
Total	5,647,581	6,018,745	6,458,562
Auxiliary Services			
Salaries	289,248	365,864	398,557
Health Insurance	115,614	146,758	137,442
Commodities	283,578	284,176	308,176
Office Supplies	1,752	950	950
Contractual Services	58,610	51,576	69,800
Water Use	289	500	500
Phone Use	2,880	3,000	3,000
Cell Phone	0	0	0
Gas Service	1,507	3,300	3,300
Electric Service	4,328	5,500	5,500
FICA/Medicare Withholding	21,034	27,989	30,490
KPERS	26,012	35,160	39,338
Work Comp Insurance	4,330	6,190	6,749
Unemployment	440	367	717
Multiline Insurance (KCAMP)	6,787	9,500	9,500
Capital Outlay	23,631	20,000	20,000
Transfers			
Reserve Fund Transfers			
Total	840,040	960,830	1,034,018
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**	6,487,621	6,979,575	7,492,579

** 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 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	158,300	137,837	48,770
Receipts:			
Ad Valorem Tax	509,610	555,425	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,603	5,000	5,000
Motor Vehicle Tax	69,778	65,460	75,334
Recreational Vehicle Tax	1,541	1,428	1,648
16/20 M Vehicle Tax	2,911	2,521	2,777
Commercial Vehicle Tax	3,127	2,984	3,345
Watercraft Tax	2,225	3,114	2,928
Reimb for Utilities and Benefits	267,294	279,355	431,263
User Fees	445,224	325,000	348,523
Reimbursements	1,569		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	200		
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,311,082	1,240,287	870,818
Resources Available:	1,469,382	1,378,124	919,588
Expenditures:			
Salaries	698,177	684,799	742,460
Health Insurance	162,467	230,107	190,996
Commodities	73,226	100,925	115,025
Office Supplies	2,385	5,000	5,000
Contractual Services	65,008	52,450	62,750
Water Use	2,370	2,300	2,400
Phone Use	5,713	4,600	5,800
Cell Phone	2,736	1,200	2,800
Gas Service	3,758	3,800	3,800
Electric Service	6,656	6,900	7,200
FICA/Medicare Withholding	51,690	47,635	51,657
KPERS & KPF	135,542	144,133	169,588
Work Comp Insurance	9,753	11,520	12,534
Unemployment	1,085	685	1,336
Multiline Insurance (KCAMP)	8,322	8,300	8,400
Capital Outlay	1,657	25,000	100,000
Transfers			
Reserve Fund Transfers	101,000		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,331,545	1,329,354	1,481,746
Unencumbered Cash Balance Dec 31	137,837	48,770	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	1,331,934	1,329,354	1,481,746
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,481,746
		Tax Required	562,158
Delinquent Comp Rate:	3.0%		16,865
Amount of 2020 Ad Valorem Tax			579,023

Adopted Budget Appraiser's Cost	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	12,651	21,989	22,120
Receipts:			
Ad Valorem Tax	414,808	452,400	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,147	5,000	5,000
Motor Vehicle Tax	55,678	53,292	61,360
Recreational Vehicle Tax	1,230	1,162	1,342
16/20 M Vehicle Tax	2,252	2,052	2,262
Commercial Vehicle Tax	2,496	2,429	2,724
Watercraft Tax	1,776	2,535	2,385
Copies	133	500	400
Maps	373	500	500
User Fees	7,750	4,500	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	125		
Does miscellaneous exceed 10% of Total F			
Total Receipts	492,768	524,370	80,973
Resources Available:	505,419	546,359	103,093
Expenditures:			
Salaries	271,459	282,206	297,721
Health Insurance	82,375	146,758	136,234
Commodities	1,158	1,600	1,600
Office Supplies	8,284	9,600	9,600
Contractual Services	15,841	19,150	19,100
Water Use	93	115	150
Phone Use	1,679	2,500	2,200
Cell Phone	0	0	0
Gas Service	444	600	600
Electric Service	1,924	3,200	2,400
FICA/Medicare Withholding	19,568	21,589	22,776
KPERS	26,903	27,120	29,385
Work Comp Insurance	3,052	5,719	7,666
Unemployment	409	282	536
Multiline Insurance (KCAMP)	2,601	2,800	3,000
Capital Outlay	2,641		
Transfers			
Reserve Fund Transfers	45,000	1,000	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	483,430	524,239	532,968
Unencumbered Cash Balance Dec 31	21,989	22,120	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	495,155	524,239	532,968
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			532,968
Tax Required			429,875
Delinquent Comp Rate:		3.0%	12,896
Amount of 2020 Ad Valorem Tax			442,771

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	400,861	454,389	187,197
Receipts:			
Ad Valorem Tax	119,593	123,000	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,941	2,000	2,000
Motor Vehicle Tax	17,392	15,353	16,683
Recreational Vehicle Tax	384	335	365
16/20 M Vehicle Tax	748	591	615
Commercial Vehicle Tax	779	700	741
Watercraft Tax	554	730	648
Reimb Benefits & Utilities	780,695	851,225	1,054,056
Other Reimbursements	973	600	600
Home Health	659,988	441,583	600,000
User Fees	140,700	130,000	135,000
Donations/Program Income	6,240	850	1,000
Contracts	184,167	180,000	180,000
Memorials	2,110	500	500
Grants	136,706	122,000	93,106
Hospice	452,405	420,000	400,000
Miscellaneous	2,920		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,508,298	2,289,467	2,485,314
Resources Available:	2,909,158	2,743,856	2,672,511
Expenditures:			
Salaries	1,184,605	1,331,754	1,388,980
Health Insurance	289,486	412,535	431,644
Commodities	132,506	114,250	178,600
Office Supplies	12,343	12,500	14,500
Contractual Services	457,573	374,690	429,100
Water Use	1,016	1,100	1,100
Phone Use	8,381	8,500	8,500
Cell Phone	13,891	14,225	14,225
Gas Service	1,859	2,200	2,200
Electric Service	11,715	12,500	12,500
FICA/Medicare Withholding	87,738	101,852	96,421
KPERS	115,896	127,947	136,513
Work Comp Insurance	8,875	9,806	10,218
Unemployment	1,832	1,300	2,427
Multiline Insurance (KCAMP)	10,795	12,000	12,000
Capital Outlay	1,754	19,500	28,000
Transfers			
Reserve Fund Transfers	113,000		25,000
Treasurer's Checks	1,505		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,454,769	2,556,659	2,791,928
Unencumbered Cash Balance Dec 31	454,389	187,197	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	2,455,220	2,556,659	2,791,928
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,791,928
Tax Required			119,417
Delinquent Comp Rate: 3.0%			3,583
Amount of 2020 Ad Valorem Tax			123,000

Adopted Budget

Law Enforcement	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	73,798	41,081	92,292
Receipts:			
Ad Valorem Tax	2,993,546	3,474,919	XXXXXXXXXXXXXXXXXX
Delinquent Tax	42,876	35,000	35,000
Motor Vehicle Tax	381,692	384,530	471,314
Recreational Vehicle Tax	8,433	8,386	10,310
16/20 M Vehicle Tax	16,599	14,807	17,374
Commercial Vehicle Tax	17,099	17,529	20,925
Watercraft Tax	12,164	18,294	18,319
Reimbursements for Fuel	45,005	45,000	0
Boarding Fees	5,415	10,000	10,000
Paper Process Fee	9,109	10,000	10,000
Miscellaneous	2,237	1,000	1,000
Driver's License Check	0		500
Accident Report Fees	1,035	500	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,535,210	4,019,965	594,742
Resources Available:	3,609,007	4,061,046	687,034
Expenditures:			
Salaries	1,855,542	2,000,126	2,174,325
Health Insurance	547,038	818,695	751,387
Commodities	192,717	165,122	254,378
Office Supplies	10,837	13,500	12,000
Contractual Services	302,271	299,200	337,200
Water Use	10,988	12,000	12,000
Phone Use	11,418	11,000	12,000
Cell Phone	14,697	16,500	15,500
Gas Service	7,294	8,000	7,500
Electric Service	43,471	45,000	45,000
FICA/Medicare Withholding	133,815	152,916	166,242
KPERS & KPF	314,151	321,024	355,380
Work Comp Insurance	16,165	21,666	23,586
Unemployment	2,686	2,005	3,869
Multiline Insurance (KCAMP)	87,765	82,000	90,000
Capital Outlay	17,071	0	0
Transfers			
Reserve Fund Transfers			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,567,926	3,968,754	4,260,367
Unencumbered Cash Balance Dec 31	41,081	92,292	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	3,605,078	3,968,755	4,260,367
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,260,367
Tax Required			3,573,333
Delinquent Comp Rate: 3.0%			107,200
Amount of 2020 Ad Valorem Tax			3,680,533

CPA Summary

Jefferson County

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Auto Administration	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	33,912	33,912	43,468
Receipts:			
Fees Collected		188,000	197,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	188,000	197,000
Resources Available:	33,912	221,912	240,468
Expenditures:			
Salaries		95,086	134,701
Health Insurance		49,691	74,326
Commodities		510	0
Office Supplies		8,850	3,950
Contractual Services		4,553	3,520
Water Use			
Phone Use		2,200	2,150
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding		7,274	10,305
KPERS		9,138	13,295
Work Comp Insurance		57	115
Unemployment		85	224
Multiline Insurance (KCAMP)			
Capital Outlay		1,000	1,000
Transfers			
Reserve Fund Transfers			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	178,444	243,585
Unencumbered Cash Balance Dec 31	33,912	43,468	-3,116
2019/2020/2021 Budget Authority Amount	171,951	178,444	243,585

See Tab E

Adopted Budget

Land Bank	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
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 (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

2021

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2019 is to be shown)

Jefferson County

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Jeff Co Eq Reserve		Amb Cap Outlay		Noxious Weed Cap Outlay		SP R & B Machinery		Sp Parks & Re	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
3,716,670	29,156	12,532	534,081	166,384	4,458,823				
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
1,026,049	101,000					15,388			
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
4,742,719	130,156	12,532	534,081	181,773	5,601,261	15,388	1,142,438	181,773	5,601,261
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
557,400	26,157								
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
4,185,319	103,999	12,532	534,081	181,773	5,017,705	0	583,556	181,773	5,017,705
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	

**Note: These two block figures should agree.

CPA Summary

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2021

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2019 is to be shown)

Jefferson County

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 Special		
Unencumbered	Cash Balance Jan 1	Total Receipts	Unencumbered	Cash Balance Jan 1	Total Receipts	Unencumbered	Cash Balance Jan 1	Total Receipts	Unencumbered	Cash Balance Jan 1	Total Receipts	Unencumbered	Cash Balance Jan 1	Total Receipts
106,989	84,987	31,078	84,987	8,542	0	66,097	47,892	0	66,097	66,097	0	0	266,614	266,614
31,078	59,146	138,066	59,146	8,542	144,133	47,892	0	113,989	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	138,066	138,066	144,133	8,542	144,133	71,908	8,542	113,989	42,081	0	0	42,081	362,649	362,649
0	138,066	138,066	144,133	8,542	144,133	71,908	8,542	113,989	42,081	0	0	42,081	362,649	362,649

**Note: These two block figures should agree.

CPA Summary

2021

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2019 is to be shown)

Jefferson County

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	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
	86,361								86,361
Receipts:									
	23,374								310,150
Total Receipts									
	23,374	0	0	0	0	0	0	0	310,150
Resources Available:									
	109,735	0	0	0	0	0	0	0	310,150
Expenditures:									
	24,210								144,841
Total Expenditures									
	24,210	0	0	0	0	0	0	0	144,841
Cash Balance Dec 31									
	85,526	0	0	0	0	0	0	0	165,309
									250,834

****Note: These two block figures should agree.**

CPA Summary

2021

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2019 is to be shown)

Jefferson County

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					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
0	0	0	0	0	0	0	0	0	0
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
0	0	0	0	0	0	0	0	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
0	0	0	0	0	0	0	0	0	0
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
0	0	0	0	0	0	0	0	0	0

****Note: These two block figures should agree.**

CPA Summary	
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NOTICE OF BUDGET HEARING

The governing body of
Jefferson County

will meet on August 31, 2020 at 1:30 p.m. at County Commissioner's Office 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 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	6,319,484	18.172	6,495,349	18.512	6,995,686	4,382,120	22.704
Debt Service	447,039	2.228	423,880	1.418	496,430	400,946	2.077
Public Works	6,487,621	28.645	6,979,575	27.164	7,492,579	4,248,443	22.012
Ambulance	1,331,545	3.000	1,329,354	3.000	1,481,746	579,023	3.000
Appraiser's Cost	483,430	2.442	524,239	2.446	532,968	442,771	2.294
Health	2,454,769	0.704	2,556,659	0.666	2,791,928	123,000	0.637
Law Enforcement	3,567,926	17.624	3,968,754	18.788	4,260,367	3,680,533	19.069
Auto Administration			178,444		243,585		
Land Bank							
Non-Budgeted Funds-A	583,556						
Non-Budgeted Funds-B	42,081						
Non-Budgeted Funds-C	169,051						
Non-Budgeted Funds-D							
Totals	21,886,503	72.815	22,456,254	71.994	24,295,289	13,856,836	71.793
Less: Transfers	1,118,742		141,018		106,855		
Net Expenditure	20,767,761		22,315,236		24,188,434		
Total Tax Levied	12,727,680		13,315,848		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	174,793,817		184,957,861		193,007,780		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	3,888,760	3,511,588	3,119,382
Revenue Bonds	266,820	237,688	210,925
Other	0	0	0
Lease Pur. Princ.	0	174,222	104,462
Total	4,155,580	3,923,498	3,434,769

*Tax rates are expressed in mills

Linda M Buttron
Clerk

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	July 1, 2020 Estimated Valuation	Est. Tax Rate*
Bloomfield Cemetery	2,195	1.90400	2,824	2.33800	2,907	2,500	2,207	1,132,644
Buster Cemetery	5,168	0.83700	5,200	0.78300	5,175	4,500	0.755	5,964,057
Denison Cemetery	0	1.19800	0	1.18400	0	Jackson County-Home County		
Fairview Cemetery	3,550	1.54800	3,550	1.45800	6,105	2,300	1.365	1,684,904
Fowler Cemetery	2,630	0.94900	5,490	1.07900	5,637	4,905	1.087	4,513,711
Gragg Chapel Cemetery	2,170	0.59600	2,170	0.56100	5,277	1,500	0.530	2,828,168
Grantville Cemetery	8,683	0.67000	8,672	0.63900	8,714	7,664	0.615	12,462,796
Hardy Oak Cemetery	4,532	0.33800	4,535	0.32200	4,535	4,000	0.312	12,798,953
Hull Grove Cemetery	1,440	1.03500	1,440	0.97800	15,030	1,569	0.933	1,681,379
McLouth Cemetery	24,864	1.50800	24,811	1.93200	60,538	18,085	1.883	9,605,706
Meriden Cemetery	13,397	0.53400	9,889	0.50400	43,185	11,846	0.484	24,499,904
Nortonville Cemetery	8,369	0.64100	7,916	0.60100	8,285	7,352	0.555	13,243,479
Oak Ridge Cemetery	11,184	0.48500	11,184	0.45900	26,689	7,000	0.444	15,776,154
Ozawkie Cemetery	12,718	0.84700	13,518	0.80400	53,885	11,165	0.769	14,516,445
Pleasant View Cemetery	10,728	0.61500	10,732	0.58200	10,897	9,309	0.557	16,722,302
Plum Grove Cemetery	1,900	0.68300	1,900	0.84900	1,768	1,440	0.791	1,820,940
Reformed Presbyterian Cem	4,737	0.78400	4,737	0.72500	7,631	2,500	0.683	3,660,654
Rose Hill Cemetery	5,197	0.38000	4,497	0.36400	4,791	4,000	0.354	11,294,404
Spring Grove Cemetery	7,210	1.81400	6,200	1.71000	5,707	5,000	1.617	3,092,276
Underwood Cemetery	4,000	0.28700	4,000	0.27600	7,963	2,179	0.272	8,015,765
Wildhorse Cemetery	2,330	0.28000	2,390	0.25600	4,180	1,636	0.239	6,835,067
Winchester Cemetery	6,671	0.80600	5,649	0.76200	4,626	3,883	0.726	5,346,816
Grantville Drainage	0	2.47600	0	2.35700	26,747	5,288	2.310	2,288,798
Kaw Delaware Drainage	5,909	1.65900	5,909	1.86500	7,964	6,700	1.865	3,592,869
Muddy Creek Drainage	2,685	1.85800	2,659	1.78400	2,654	2,500	1.757	1,422,568
Hutchinson Ditch Drainage	0	0.88500	0	0.85400	2,278	250	0.848	294,982
Kaw Half Breed Drainage	0	0.78500	0	0.74000	1,843	250	0.707	353,651
Stonehouse Drainage	4,969	1.60700	4,969	1.59600	5,015	4,500	1.591	2,828,505
Thompsonville #6 Watershed	5,075	2.53400	5,075	2.40800	6,264	5,676	2.880	1,970,629
Sewer #2-Indian Ridge	20,206	0.00000	13,659	0.00000	35,400	0	0.000	0
Sewer #3-Hilldale	23,779	0.00000	10,000	0.00000	6,500	0	0	0
Sewer #5-Hickory Acres	29,323	0.00000	20,000	0.00000	32,735	0	0	0
Sewer #6-Lakeshore	42,884	0.00000	34,484	0.00000	106,633	0	0	0
Sewer #7-Lake Ridge	2,034	0.00000	5,170	0.00000	5,962	0	0	0
Sewer #8-Wind N Wave	42,843	0.00000	37,000	0.00000	40,125	0	0	0
Sewer #10 Three Hills	6,940	0.00000	4,000	0.00000	5,900	0	0	0
Sewer #11-Hilldale South	4,800	0.00000	100	0.00000	13,280	0	0	0
Sewer #12-Westshore Estates	13,121	0.00000	7,000	0.00000	12,833	0	0	0
Totals	348,240	30.543	291,329	30.770	605,658	139,499		190776783.000

*Tax rates are expressed in mills

Linda M Buttron
Clerk