

Jefferson County 2011 Budget Overview

Jefferson County Commissioners



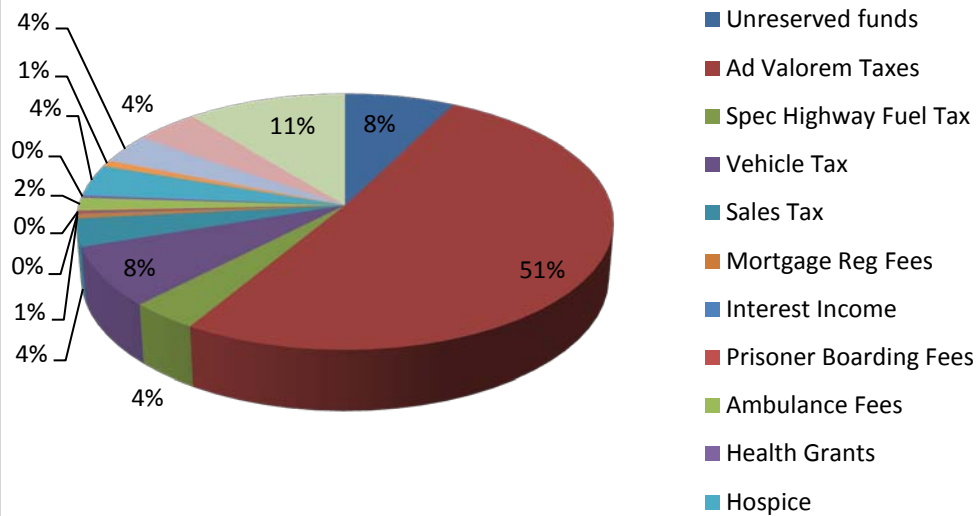
The 2011 Jefferson County budget provides the foundation and the direction for the services that will be provided to the citizens of Jefferson County throughout the budget year. The budget document presents the plan for how Jefferson County will spread its resources to assure quality public services in 2011. Cuts have been made to keep the mill levy increase as low as possible.

Jefferson County, Kansas
P.O. Box 321, Oskaloosa, KS 66066
785-863-2272
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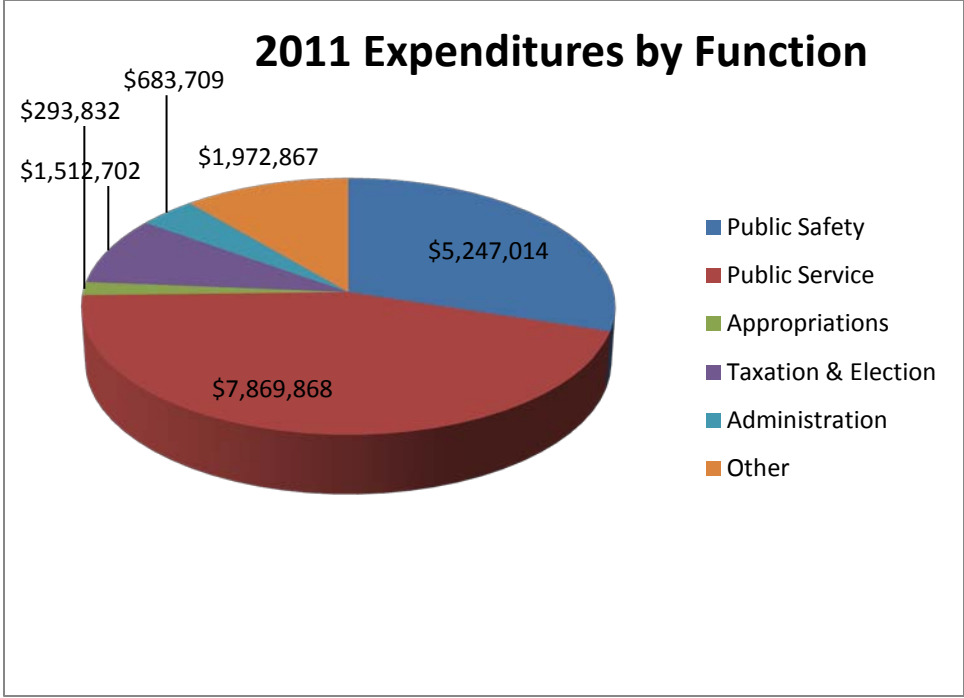
Challenges in the 2011 Budget

- Balancing the needs of the taxpayers against the costs to provide services.
- Significant decreases in personal property due to recent law change that allowed businesses to exempt new machinery and equipment as well as the exemption of listed property less than \$750.
- National economy
- Loss of interest income (in 2009, 2010 & 2011)
- Loss of mortgage registrations fees (in 2009, 2010 & 2011)
- Increase in the employer's portion of Kansas Public Employer's Retirement System
- Increase in health insurance premium for county employees

2011 Revenues



Revenue Description	2010 Budget	2011 Budget	Percent Change	Percent of Budget 2011
Unreserved funds	\$ 1,967,168	\$ 1,387,734	-42%	8%
Ad Valorem Taxes	\$ 9,225,741	\$ 9,436,093	2%	51%
Spec Highway Fuel Tax	\$ 675,750	\$ 675,750	0%	4%
Vehicle Tax	\$ 1,408,626	\$ 1,391,589	-1%	8%
Sales Tax	\$ 650,000	\$ 650,000	0%	4%
Mortgage Reg Fees	\$ 100,000	\$ 100,000	0%	1%
Interest Income	\$ 30,000	\$ 30,000	0%	0%
Prisoner Boarding Fees	\$ 50,000	\$ 50,000	0%	0%
Ambulance Fees	\$ 200,000	\$ 300,000	33%	2%
Health Grants	\$ 133,000	\$ 58,000	-129%	0%
Hospice	\$ 634,500	\$ 740,000	14%	4%
Employee Share of Health Ins	\$ 142,280	\$ 142,280	0%	1%
Home Health	\$ 575,000	\$ 675,000	15%	4%
Transfers from Eq Funds	\$ 683,500	\$ 809,500	16%	4%
Misc Revenues	\$ 2,412,471	\$ 2,013,188	-20%	11%
Total Revenue	\$ 18,888,036	\$ 18,459,134	-2%	100%



Public Safety	\$	5,247,014	30%
Public Service	\$	7,869,868	45%
Appropriations	\$	294,814	2%
Taxation & Election	\$	1,512,702	8%
Administration	\$	683,709	4%
Other	\$	1,972,867	11%
Total Budget	\$	17,575,973	

Public Safety

Sheriff
 Emergency Management
 911 Communications
 County Attorney
 District Court
 Ambulance
 4-County Court Costs

Public Service

Planning & Zoning
 Coroner
 Road and Bridge
 Health

Appropriations

Economic Development
 Mental Health
 Retardation
 Soil Conservation
 Elderly
 4-H Fair, Maintenance
 Historical

Taxation and Election

County Treasurer
 County Clerk
 Appraiser
 Register of Deeds

Administration

County Commissioners
 Courthouse General
 County Counselor

Other

Geographic Information Sys (GIS)
 Information Technology
 Bond & Interest
 Auxiliary Services (includes Noxious Wd)

General Fund	2010 Estimated Expenditures		2011 Budget Expenditures	Percent Change	
Auxiliary Services	\$	831,218	\$	862,893	4%
911 Communications	\$	686,317	\$	718,590	4%
County Attorney	\$	323,648	\$	334,472	3%
County Clerk/Election	\$	330,417	\$	340,769	3%
County Commissioners	\$	74,804	\$	75,489	1%
County Counselor	\$	93,567	\$	85,231	-10%
County Register of Deeds	\$	178,331	\$	178,451	0%
County Treasurer	\$	222,696	\$	249,016	11%
Courthouse General	\$	477,989	\$	522,989	9%
District Court	\$	155,296	\$	149,750	-4%
Economic Development	\$	41,376	\$	41,376	0%
Elderly-JCSO	\$	25,627	\$	25,627	0%
Elderly-JAAA	\$	10,290	\$	11,350	9%
Elderly-Meals on Wheels	\$	5,880	\$	5,880	0%
Elderly-JSCO Vehicle Reserve	\$	5,000	\$	5,000	0%
Emergency Management	\$	97,969	\$	99,821	2%
4-County Court Costs	\$	57,820	\$	59,000	2%
4-H Fair	\$	11,944	\$	12,200	2%
4-H Maintenance	\$	10,384	\$	10,500	1%
Geographic Information Systems (GIS)	\$	222,813	\$	233,044	4%
Historical	\$	11,760	\$	11,760	0%
Information Technology	\$	378,857	\$	389,847	3%
Mental Health	\$	39,200	\$	39,200	0%
Planning & Zoning	\$	188,899	\$	189,648	0%
Retardation	\$	81,921	\$	81,921	0%
Soil Conservation	\$	44,100	\$	45,000	2%
Humane Society	\$	4,018	\$	0	0%
Coroner	\$	20,000	\$	20,000	0%
Health Dept Expenses	\$	341,671	\$	-	0%
Auto Administration Emp Benefits	\$	65,460	\$	57,000	-15%
Totals	\$	5,039,272	\$	4,855,824	-4%

Special funds	2010 Estimated Expenditures		2011 Budget Expenditures	Percent Change
Debt Service-(Bond & Interest)	\$	386,343	\$ 487,083	21%
Road and Bridge	\$	4,723,138	\$ 5,002,744	6%
Ambulance	\$	733,469	\$ 823,366	11%
Appraiser	\$	464,415	\$ 465,502	0%
Employee Benefit	\$	566,353	\$ -	
Health	\$	2,578,271	\$ 2,657,476	3%
Sheriff (Law Enforcement)	\$	3,009,040	\$ 3,062,015	2%
Auto Administration	\$	230,852	\$ 221,964	-4%

GENERAL

The General Fund accounts for all revenues and expenditures not allocated to a special fund as required by law. The major activities of County government as well as the County's appropriations to the Conservation District, The Guidance Center (Mental Health), Cottonwood Inc (Retardation), Jefferson County Service Organization, Jayhawk Area Agency on Aging, Meals on Wheels, (Elderly), Economic Development Commission, 4-H Fair and Maintenance and the Jefferson County Historical Society are budgeted in the General fund.

SPECIAL FUNDS

Debt Service-(Bond & Interest)

The County issued General Obligation Bonds in 2005 to pay for the construction of various roads and bridges in the County. The expenditures in this fund make the bond and interest payments on those bonds.

Road and Bridge Fund

Kansas law authorizes the County Commissioners to fix a rate of levy annually for the construction and maintenance of county roads and bridges. This money is placed in the Road and Bridge fund.

Ambulance

County Charter Resolution #6 establishes an Ambulance Taxing District in Jefferson County and allows the levy of up to 3 mills in taxes to support the Ambulance Department. The Ambulance budget includes funding for a second ambulance station in Meriden with a part time crew staffed 144 hrs a week equating to 12 hrs a day, 7 days a week. A full time crew is expected to be placed in the station at some point in the future when funding allows.

Appraiser

Kansas Law allows the levy of tax to pay for the cost incurred in complying with the requirements of KSA 19-425 et. Seq. and amendments thereto, (appraisal of property).

Employee Benefit

In the 2010 budget the expenses normally contained in this fund were allocated to each fund and department. This fund was used to pay the employer's share of benefits for County employees. Now those expenses are allocated directly to the fund where the employee is paid from. This more accurately shows the cost to operate that department.

Health

Kansas law allows the County Commissioners to levy a tax to defray the cost of administering health laws and regulations and to pay the salary of the health department administrator and staff. This fund receives the majority of its revenue from grant funds and fees for home health and hospice services.

Sheriff (Law Enforcement)

This money in this budget is used to support the Sheriff's office and a 59 bed jail.

Auto Administration

This fund is used to offset the costs of administering the vehicle tag and license fee system.

Richard Malm, Chairman
3rd District Commissioner

Lynn Luck
1st District Commissioner

Roy Dunnaway
2nd District Commissioner

For more information contact: Jefferson County Clerk's Office
P.O. Box 321
Oskaloosa, KS 66066
785-863-2272

Or view the 2011 budget on the County website at: www.jfcountyks.com

Message from the Chairman,

Preparing the annual budget is one of the more difficult tasks in being a County Commissioner. You are trying to balance the needs of the taxpayers against the cost to provide the services for them. How do we spend less money and put more rock on the roads? How do we spend less money and put more police officers on the street?

In order to understand why we can't just spend more money in one department and less in another, you have to recognize that all departments are interdependent on one another. Although they have individual budgets and in some cases separate funds they all either provide a service or support those agencies that provide a service. For example, without the Treasurer's office collecting taxes, the Sheriff's department would have no money to pay bills or pay their employees. Without the Appraiser's office generating values for property there would be no property tax to collect. Without the County Clerk's office there would be no apportionment of the taxes to be collected, no bills paid for the County and no paychecks for employees. As well, there would be no elected officials to administer the County, schools cities or townships. All departments that provide services, (such as Road and Bridge, Sheriff, Ambulance, Dispatch, Health Department etc.) depend on other departments to support their efforts.

In preparing the 2011 budget we asked the departments to stay at the same level of general expenses as they had been in the 2010 budget except for providing a 1 ½% COLA increase for our employees. The employees did not receive raises in 2010. (A one and a half percent increase equates to about \$78,000 annually for all employees.) We then looked at other items in their budgets that could be cut or trimmed such as seasonal help and money for capital equipment purchases. We also relied on transferring funds back to the operating budgets of the departments from various equipment funds. This allowed us to keep the mill levy increase in 2011 to a minimum.

There were some costs that we have little ability to decrease, one of these being health insurance for county employees. We did look into obtaining a partially self-funded health insurance program for employees. Over the course of several years this program has the potential to save premium dollars for county taxpayers by allowing any funds in excess of claims paid to remain in the County's accounts. This excess could offset future increases in premiums. The current plan for health insurance for County employees costs approximately \$1.5 million per year. This equates to 10.3 mills and 16% of the budget.

We also encouraged departments to look at the ways they provide service and continue to make changes to improve efficiency.

We hope that revenue streams such as interest income and mortgage registration fees and other revenues based on the economy recover their ability to offset the mill levy needed to fund county services in the future. We will continue to be diligent in ensuring that your tax dollars are spent in the most efficient manner possible.

Richard Malm,
Jefferson County Commission Chairman

CERTIFICATE (2)

		2011 Proposed Budget				
		Page No.	Expenditures	Amount of 2010 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Other County						
Special District Funds	K.S.A.					
Bloomfield Cemetery	17-1330		2844	1662	682138	2.436
Buster Cemtery	17-1330		5349	4517	4328154	1.044
Fairview Cemetery	17-1330		4,387	2,300	1,284,888	1.790
Fowler Cemetery	17-1330		7,350	1,859	2,576,963	0.534
Gragg Chapel Cemetery	17-1330		2,268	884	1,448,053	0.611
Grantville Cemetery	17-1330		15,737	7,664	8,573,187	0.894
Hardy Oak Cemetery	17-1330		38,622	4,000	10,222,704	0.391
Hull Grove Cemetery	17-1330		8,710	1,569	746,641	2.101
McLouth Cemetery	17-1330		29,845	13,086	8,975,365	1.458
Meriden Cemetery	17-1330		19,598	8,347	18,220,821	0.458
Nortonville Cemetery	17-1330		9,388	7,352	6,491,592	1.070
Oak Ridge Cemetery	17-1330		27,151	7,000	13,391,231	0.523
Ozawkie Cemetery	17-1330		39,735	11,166	12,893,384	0.866
Pleasant View Cemetery	17-1330		10,664	9,309	13,716,083	0.679
Plum Grove Cemetery	17-1330		2,622	1,140	1,392,246	0.819
Reformed Presbyterian Cem	17-1330		6,366	2,000	1,724,339	1.160
Rose Hill Cemetery	17-1330		10,110	4,000	9,575,275	0.418
Spring Grove Cemetery	17-1330		14,049	5,000	1,577,700	3.169
Underwood Cemetery	17-1330		13,907	2,179	6,535,155	0.333
Wildhorse Cemetery	17-1330		2,619	1,636	5,072,465	0.323
Winchester Cemetery	17-1330		6,231	3,883	3,943,347	0.985
Thompsonville #6 Waterhsed	24-1219		1,877	1,700	1,162,346	1.463
Grantville Drainage	19-27a09		13,346	5,288	1,291,164	4.096
Kaw-Delaware Drainage	19-27a09		6,618	5,700	1,868,958	3.050
Muddy Creek Drainage	19-27a09		2,949	2,500	929,153	2.691
Hutchinson Ditch Drg	19-27a09		2,291	250	127,483	1.961
Kaw Half Breed Drg	19-27a09		7,226	250	81,177	3.080
Stonehouse Drainage	19-27a09		4,882	4,500	2,972,549	1.514
Indian Ridge Sewer #2	24-207		9,728	0		
Hilldale Sewer #3	24-207		21,990	0		
Hickory Acres Sewer #5	24-207		9,377	6910	510,880	13.526
Lakeshore Sewer #6	24-207		35,156	0		
Wind-N-Wave Sewer #8	24-207		125,746	0		
Three Hill Sewer #10	24-207		25,160	0		
Hilldale South Sewer #11	24-207		7,000	0		
Westshore Sewer #12	24-207		80,730	0		
TOTALS		xxxxxx	631,628	127,651		53.440

Computation to Determine Limit for 2011

	Amount of Levy
1. Total Tax Levy Amount in 2010 Budget	+ \$ <u>9,225,741</u>
2. Debt Service Levy in 2010 Budget	- \$ <u>217,761</u>
3. Tax Levy Excluding Debt Service	<u>\$ 9,007,980</u>
2010 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2010:	+ <u>919,677</u>
5. Increase in Personal Property for 2010:	
5a. Personal Property 2010	+ <u>10,096,510</u>
5b. Personal Property 2009	- <u>11,404,151</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 2010:	<u>1,003,186</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>1,922,863</u>
8. Total Estimated Valuation July 1,2010	<u>145,366,335</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>143,443,472</u>
10. Factor for Increase (7 divided by 9)	<u>0.01341</u>
11. Amount of Increase (10 times 3)	+ \$ <u>120,752</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	<u>\$ 9,128,732</u>
13. Debt Service Levy in this 2011 Budget	<u>348,926</u>
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>9,477,658</u></u>

If the 2011 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Jefferson County

2011

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	280,787	326,949	146,422
Receipts:			
Ad Valorem Tax	1,642,508	2,020,875	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	46,279	34,000	30,000
Motor Vehicle Tax	186,213	245,524	286,987
Recreational Vehicle Tax	3,795	4,781	5,897
16/20M Vehicle Tax	9,019	10,377	11,943
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Mineral Production Tax	277	100	100
Local Alcoholic Liquor	11,770	15,000	16,129
In Lieu of Taxes (IRB)	92,158	50,000	50,000
4-County Court Cost Reimb from Other Counties	22,539	39,000	39,000
Antique Tag Fees	3,700	2,500	2,500
District Court Attorney Fees	21,981	18,000	18,000
Auxiliary Services Fees (chemical sales, labor)	130,794	100,000	100,000
Building Permit Fees	21,700	25,000	25,000
County Clerk Fees & Charges	2,601	2,000	2,000
District Court Fees & Charges	10,393	7,500	7,500
Diversion Fees Collected	32,737	36,000	36,000
Emergency Management Reimb-State	45,025	15,000	15,000
Escrow Fees	3,843	2,300	2,300
Federal Flood Control	66,120	25,000	25,000
GIS Fees & Misc receipts	1,192	2,000	2,000
Interest and Charges on Delinquent Tax	94,167	70,000	70,000
Land Sale	25,655		
Local Compensating Use Tax	120,362	90,000	90,000
Local Retail Sales Tax	758,905	650,000	650,000
Misc	9,461	5,000	5,000
Mortgage Registration Fees	197,432	100,000	100,000
Planning & Zoning Fees	4,776	5,000	5,000
Register of Deeds Recording Fees	44,568	40,000	40,000
Register of Deeds-Misc Fees	6,604	4,500	4,500
Reimbursement for Dispatch from Health Dept	900	900	900
Reimbursement-Misc	52,694	600	600
Rental Excise Tax	0		
Return Check Fee	1,363		
Transfer from Auto Administration	26,000	13,000	
Transfer from Register of Deed Tech Fund	0		
Transfer from Equipment Reserve-Aux Services		35,000	25,000
Transfer from Equipment Reserve-Misc		293,500	300,000
Transfer from Equipment Reserve-Attorney	29,000		25,000
Transfer from Equipment Reserve-Planning & Zoning		45,000	44,500
Transfer from Equipment Reserve-IT		20,000	
Employee Contributions for Health Insurance		36,936	36,936
Interest on Tax Collected (Curr, MVT,RVT)	25,576	20,000	20,000
County Property Sales (2010 from Dist Fund) A18	212,500	143,000	
Transfer from Employee Benefit to Close Fund		566,353	0
Interest on Idle Funds	154,259	30,000	30,000
Miscellaneous		35,000	35,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	4,118,867	4,858,746	2,157,792
Resources Available:	4,399,654	5,185,695	2,304,213

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Auxiliary Services			
Salaries	324,958	290,248	301,316
Health Insurance		68,088	71,356
Commodities	300,663	337,344	337,344
Contractual Services	36,238	62,326	63,348
Contractual-Water Services		357	370
Contractual-Phone Services		3,203	3,708
Contractual-Gas Service		3,300	6,279
Contractual-Electric Service		1,740	4,981
Contractual-Cell Phone	584	0	0
Contractual-FICA/Medicare		22,204	25,346
Contractual-KPERS		20,724	25,644
Contractual-Worker's Comp		7,767	8,120
Contractual-Unemployment		1,161	1,325
Contractual-Multiline Insurance		8,756	8,756
Capital Outlay	13,958	0	5,000
Transfers			
Equipment Reserve Transfer	41,000	4,000	
<i>(Capital Purchase pd from Eq Reserve)</i>			
Total	717,401	831,218	862,893
Communications-911 Dispatch			
Salaries	466,119	480,694	488,984
Health Insurance		91,525	110,160
Commodities	7,405	9,790	9,790
Contractual Services	5,350	13,375	13,375
Contractual-Water Services		125	139
Contractual-Phone Services		9,215	11,197
Contractual-Gas Service		737	1,285
Contractual-Electric Service		2,338	2,413
Contractual-Cell Phone	142	0	0
Contractual-FICA/Medicare		37,574	37,407
Contractual-KPERS		35,069	37,847
Contractual-Worker's Comp		525	549
Contractual-Unemployment		1,964	1,956
Contractual-Multiline Insurance		3,386	3,488
Capital Outlay	75		
Transfers			
Equipment Reserve Transfer	38,000		
Total	517,091	686,317	718,590
County Attorney/Diversion			
Salaries	213,426	216,634	219,884
Health Insurance		48,078	58,300
Commodities	5,692	5,000	4,000
Contractual Services	8,098	15,000	10,000
Witness Fees	1,260	1,000	2,000
Contractual-Water Services		35	36
Contractual-Phone Services		2,392	2,440
Contractual-Gas Service		450	459
Contractual-Electric Service		945	964
Contractual-Cell Phone	82	0	0
Contractual-FICA/Medicare		16,331	16,821
Contractual-KPERS		15,243	17,019
Contractual-Worker's Comp		451	472
Contractual-Unemployment		854	879
Contractual-Multiline Insurance		1,235	1,199
Capital Outlay	4,439		
Transfers			
Equipment Reserve Transfer	9,000		
Total	241,997	323,648	334,472
County Clerk/Election			
Salaries	199,161	201,847	202,250

Health Insurance		45,083	47,425
Commodities	7,545	13,102	13,100
Contractual Services	22,331	33,451	39,150
Contractual-Water Services		75	80
Contractual-Phone Services		1,420	1,450
Contractual-Gas Service		850	900
Contractual-Electric Service		1,855	1,900
Contractual-Cell Phone			
Contractual-FICA/Medicare		15,441	15,472
Contractual-KPERS		14,412	15,654
Contractual-Worker's Comp		266	278
Contractual-Unemployment		808	809
Contractual-Multiline Insurance		1,807	2,000
Capital Outlay	253		300
Transfers			0
Equipment Reserve Transfer	27,000	0	0
Total	256,290	330,417	340,769
County Commissioners			
Salaries	59,217	62,000	62,000
Health Insurance		607	917
Commodities		0	0
Contractual Services	1,032	720	720
Contractual-Water Services		36	36
Contractual-Phone Services		0	0
Contractual-Gas Service		454	454
Contractual-Electric Service		960	960
Contractual-Cell Phone			
Contractual-FICA/Medicare		4,743	4,743
Contractual-KPERS		4,427	4,798
Contractual-Worker's Comp		72	76
Contractual-Unemployment		248	248
Contractual-Multiline Insurance		537	537
Capital Outlay			
Transfers			
Equipment Reserve Transfer			
Total	60,249	74,804	75,489
County Counselor			
Salaries	50,560	50,000	50,000
Health Insurance		9,205	10,665
Commodities	48	3,000	3,000
Contractual Services	1,411	22,460	12,360
Contractual-Water Services			
Contractual-Phone Services			
Contractual-Gas Service			
Contractual-Electric Service			
Contractual-Cell Phone			
Contractual-FICA/Medicare		3,825	3,825
Contractual-KPERS		3,570	3,870
Contractual-Worker's Comp		72	76
Contractual-Unemployment		200	200
Contractual-Multiline Insurance		1,235	1,235
Capital Outlay		0	0
Transfers			
Equipment Reserve Transfer			
Total	52,019	93,567	85,231
County Register of Deeds			
Salaries	110,755	110,360	112,565
Health Insurance		35,526	31,265
Commodities	5,879	3,076	3,300
Contractual Services	4,711	7,280	7,686
Contractual-Water Services		75	77
Contractual-Phone Services		1,775	1,810
Contractual-Gas Service		725	740
Contractual-Electric Service		1,525	1,555
Contractual-Cell Phone		0	0
Contractual-FICA/Medicare		8,485	8,611

Contractual-KPERS		7,919	8,713
Contractual-Worker's Comp		169	177
Contractual-Unemployment		444	450
Contractual-Multiline Insurance		972	1,002
Capital Outlay			500
Transfers			
Equipment Reserve Transfer	4,700		
Total	126,044	178,331	178,451
County Treasurer			
Salaries	140,909	142,580	145,077
Health Insurance		22,696	42,498
Commodities	7,031	6,123	7,450
Contractual Services	20,494	22,670	24,180
Contractual-Water Services		100	102
Contractual-Phone Services		2,100	2,142
Contractual-Gas Service		925	944
Contractual-Electric Service		1,975	2,015
Contractual-Cell Phone			
Contractual-FICA/Medicare		11,018	11,098
Contractual-KPERS		10,284	11,229
Contractual-Worker's Comp		234	244
Contractual-Unemployment		576	580
Contractual-Multiline Insurance		1,415	1,457
Capital Outlay	212		
Transfers			
Equipment Reserve Transfer	11,000		
Total	179,645	222,696	249,016
Total - Page 7b	2,150,736	2,740,999	2,844,911

Jefferson County

2011

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Courthouse General			
Commodities	3,366	7,000	7,000
Contractual	308,937	275,800	271,800
Contractual-Juvenile Care	23,670	50,000	50,000
Contractual-Water Service		1,500	1,500
Contractual-Phone Service		14,716	14,716
Contractual-Gas Service		15,000	15,000
Contractual-Electric Service		29,000	29,000
Contractual-Worlds of Fun Tickets (pd by emp)	764	0	0
Contractual-Multiline Insurance		13,973	13,973
Appropriation-Glacial Hills	1,000	1,000	1,000
Utility Service Budget Overruns	11,701		
Elevator Maintenance Repair Reserve	9,000		
Transfer to Equipment Reserve	150,000		
Contractual-Software Support-Manatron			45,000
Allocation for 4-H Improvement Committee			4,000
Capital Outlay	2,580	70,000	70,000
Total	511,018	477,989	522,989
District Court			
Commodities	6,632	11,200	13,900
Contractual	116,856	131,596	125,350
Phone Service	112	0	0
Cell Phone Service	3,580	2,500	2,500
Capital Outlay	14,227	10,000	8,000
Equipment Reserve Transfer	16,500		
Total	157,906	155,296	149,750
Emergency Management			
Salaries	45,707	45,800	46,490
Health Insurance		13,161	15,215
Commodities	6,422	12,114	10,250
Contractual Services	6,942	7,700	6,750
Contractual-Water Services		220	225
Contractual-Phone Services		1,555	1,590
Contractual-Gas Service		1,000	1,200
Contractual-Electric Service	479	1,425	2,600
Contractual-Cell Phone	811	700	700
Contractual-FICA/Medicare		3,504	3,556
Contractual-KPERS		3,270	3,598
Contractual-Worker's Comp		1,526	1,596
Contractual-Unemployment		183	186
Contractual-Multiline Insurance		1,811	1,865
Capital Outlay	3,967	4,000	4,000
Transfers			
Equipment Reserve Transfer	8,500		
Total	72,829	97,969	99,821
4-H Fair			
Commodities	2,524	3000	3,000
Contractual	7,862	7,780	7,700
Contractual-Multiline Insurance		1,164	1,500
Capital Outlay	614		
Total	11,000	11,944	12,200
4-H Maintenance			
Commodities	1,173	1,500	1,500
Contractual	5,885	4,184	4,300
Contractual-Telephone Service	157	500	500
Contractual-Gas Service	937	2,500	2,500
Contractual-Electric Service	2,255	1,700	1,700
Capital Outlay			
Transfers			
Total	10,405	10,384	10,500
GIS (Geographic Information Systems)			
Salaries	101,873	126,327	132,477

Health Insurance		17,448	21,462
Commodities	201	4,490	4,490
Contractual Services	31,297	42,686	40,179
Contractual-Water Services		178	180
Contractual-Phone Services		381	400
Contractual-Gas Service		582	650
Contractual-Electric Service		312	1,200
Contractual-Cell Phone		0	0
Contractual-FICA/Medicare		9,759	10,134
Contractual-KPERS		9,108	10,254
Contractual-Worker's Comp		202	211
Contractual-Unemployment		510	530
Contractual-Multiline Insurance		1,575	1,622
Capital Outlay	4,718	9,255	9,255
Transfers			
Equipment Reserve Transfer	53,000		
Total	191,089	222,813	233,044
Information Technology			
Salaries	179,858	200,856	201,722
Health Insurance		46,671	55,196
Commodities	1,902	4,095	0
Contractual Services	30,734	44,094	35,680
Contractual-Water Services		662	700
Contractual-Phone Services		1,414	2,600
Contractual-Gas Service		2,161	2,500
Contractual-Electric Service		1,159	12,000
Contractual-Cell Phone	275		540
Contractual-FICA/Medicare		15,421	15,432
Contractual-KPERS		14,395	15,613
Contractual-Worker's Comp		298	312
Contractual-Unemployment		806	770
Contractual-Multiline Insurance		1,575	1,622
Capital Outlay	47,942	45,250	45,159
Transfers			
Equipment Reserve Transfer	40,000		
Total	300,710	378,857	389,847
Planning & Zoning			
Salaries	115,197	119,900	121,112
Health Insurance		16,839	26,335
Commodities	3,883	6,000	6,000
Contractual Services	11,670	17,603	6,604
Contractual-Water Services		60	61
Contractual-Phone Services		2,100	2,142
Contractual-Gas Service		790	806
Contractual-Electric Service		1,550	1,581
Contractual-Cell Phone	163		
Contractual-FICA/Medicare		9,172	9,265
Contractual-KPERS		8,561	9,374
Contractual-Worker's Comp		169	177
Contractual-Unemployment		480	484
Contractual-Multiline Insurance		1,075	1,107
Capital Outlay	1,847	4,600	4,600
Transfers			
Equipment Reserve Transfer	20,000		
Total	152,761	188,899	189,648
Total - Page7c	1,407,717	1,544,152	1,607,799

Jefferson County

2011

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Utility Service Costs			
Water	6,270		
Telephone	66,358		
Gas	33,786		
Electric	78,894		
Total	185,308	0	0
Allocations			
Economic Development	42,220	41,376	41,376
Elderly-JCSO	26,150	25,627	25,627
Elderly-JAAA	10,500	10,290	11,350
Elderly-Meals on Wheels	6,000	5,880	5,880
Elderly-Reserve-JCSO Vehicle	4,604	5,000	5,000
Historical Society	12,000	11,760	11,760
Mental Health	40,000	39,200	39,200
Retardation	83,593	81,921	81,921
Soil Conservation	45,000	44,100	45,000
Humane Society	4,100	4,018	
Total	274,167	269,172	267,114
Coroner			
Contractual	16,949	20,000	20,000
Total	16,949	20,000	20,000
4-County Court Costs			
Commodities	7,242	4,000	4,000
Contractual	23,064	50,712	52,000
Contractual-Caller ID	90	108	0
Capital Outlay	7,431	3,000	3,000
Total	37,827	57,820	59,000
transfer for health benefits etc is on summary page at the bottom			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7d	514,252	346,992	346,114

Jefferson County

2011

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

Expenditures:

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7e	0	0	0

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 7f	0	0	0
Total - Page 7b	2,150,736	2,740,999	2,844,911
Total - Page 7c	1,407,717	1,544,152	1,607,799
Total - Page 7d	514,252	346,992	346,114
Total - Page 7e	0	0	0
Total Detail Expenditures**	4,072,705	4,632,142	4,798,824

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

Jefferson County

2011

FUND PAGE

Adopted Budget Debt Service	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	195,587	175,062	80,474
Receipts:			
Ad Valorem Tax	245,762	217,761	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,518	3,000	3,000
Motor Vehicle Tax	44,010	36,727	30,924
Recreational Vehicle Tax	899	715	635
16/20M Vehicle Tax	1,707	1,552	1,287
Slider			0
Sewer #11	7,000	7,000	7,000
Landfill Access Rd	21,751	25,000	25,000
Unexpended funds from 2001 Series Bond Issue	31,243		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,555		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	362,444	291,755	67,846
Resources Available:	558,031	466,817	148,320
Expenditures:			
Principal	170,000	180,000	240,000
Interest	212,933	206,343	197,083
Postage	36		
Cash Basis Reserve			50,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	382,969	386,343	487,083
Unencumbered Cash Balance Dec 31	175,062	80,474	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	432,933	436,343	Non-Appr Bal
Violation of Budget Law for 2009/2010:	No		Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:			Tax Required
			Del Comp Rate: 3.000%
			Amount of 2010 Ad Valorem Tax

Jefferson County

2011

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund - Detail

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
General Operating Expense			
Salaries	1,268,654	1,468,753	1,388,151
Health Insurance	xxxxxxxxxxxxxx	280,396	338,911
Commodities	2,283,119	2,364,130	2,603,225
Contractual	112,451	281,218	319,325
Contractual-Water Services		1,250	1,275
Contractual-Phone Service		5,790	5,906
Contractual-Gas Service		12,360	12,607
Contractual-Electric Service		9,176	9,360
Contractual-Cell Phone/Pager	1,070	0	0
Contractual-FICA/Medicare	xxxxxxxxxxxxxx	111,389	117,286
Contractual-KPERS	xxxxxxxxxxxxxx	103,963	118,666
Contractual-Workers Comp	xxxxxxxxxxxxxx	41,673	43,567
Contractual-Unemployment	xxxxxxxxxxxxxx	5,824	6,133
Contractual-Multiline Insurance	xxxxxxxxxxxxxx	37,216	38,332
Capital Outlay	48,331		
Treasurer's Checks			
Transfers			
Transfer to Sp Machinery & Equip	500,000		
Total	4,213,625	4,723,138	5,002,744
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**	4,213,625	4,723,138	5,002,744

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

Jefferson County

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Budget for 2nd station with same PT crew

Adopted Budget

Ambulance	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	127,575	176,500	91,324
Receipts:			
Ad Valorem Tax	261,305	387,424	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,734	2,000	2,000
Motor Vehicle Tax	37,411	39,080	55,018
Recreational Vehicle Tax	764	761	1,130
16/20 M Vehicle Tax	1,340	1,652	2,289
Slider			0
User Fees	392,863	200,000	300,000
Miscellaneous	70	5,760	5,760
Employee Contribution to Health Insurance		11,616	11,616
Interest on Idle Funds/ Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	701,487	648,293	377,813
Resources Available:	829,062	824,793	469,137
Expenditures:			
Salaries	462,920	447,600	503,200
Health Insurance		97,374	109,220
Commodities	56,957	62,538	70,000
Contractual	30,783	27,000	27,200
Contractual-Water Service		750	953
Contractual-Phone Services		2,630	2,252
Contractual-Gas Service		2,610	4,500
Contractual-Electric Service		2,810	3,686
Contractual-Cell Phone/Pager	1,244	1,200	1,275
Contractual-FICA/Medicare		34,241	38,495
Contractual-KPERS		31,959	38,948
Contractual-Workers Comp		13,761	14,387
Contractual-Unemployment		1,790	1,828
Contractual-Multiline Ins		7,206	7,422
Capital Outlay	658		
Transfers			
Transfer to Ambulance Capital Outlay	100,000		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	652,562	733,469	823,366
Unencumbered Cash Balance Dec 31	176,500	91,324	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	662,828	762,727	Non-Appr Bal
Violation of Budget Law for 2009/2010:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget Appraiser's Cost	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	12,402	8,048	15,095
Receipts:			
Ad Valorem Tax	254,323	416,180	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,189	3,000	3,000
Motor Vehicle Tax	40,428	37,985	59,102
Recreational Vehicle Tax	826	740	1,214
16/20 M Vehicle Tax	1,321	1,605	2,459
Slider			0
Computer Service Fees	4,250	3,000	3,000
Other Fees	2,159	3,000	3,000
Employee contribution for health insurance		5,952	5,952
Transfer from Equipment Reserve			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	311,496	471,462	77,727
Resources Available:	323,898	479,510	92,822
Expenditures:			
Salaries	276,012	284,519	288,029
Health Insurance		87,539	84,388
Commodities	11,121	10,600	10,600
Contractual	19,606	26,250	26,750
Contractual-Water Service		105	110
Contractual-Phone Service		2,550	1,700
Contractual-Gas Services		1,260	860
Contractual-Electric Service		2,660	2,350
Contractual-Cell Phone/Pager Services	641	650	0
Contractual-FICA/Medicare		21,675	22,034
Contractual-KPERS		20,230	22,129
Contractual-Workers Comp		1,812	1,895
Contractual-Unemployment		1,133	1,152
Contractual-Multiline Insurance		2,432	2,505
Capital Outlay	2,970	1,000	1,000
Transfers			
Equipment Reserve Transfer	5,500		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	315,850	464,415	465,502
Unencumbered Cash Balance Dec 31	8,048	15,095	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	334,796	465,935	Non-Appr Bal
Violation of Budget Law for 2009/2010:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2010 Ad Valorem Tax

2009 Cash Carryover

\$

7,747.00

Page No. 10

Jefferson County

2011

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	325,210	237,873	16,769
Receipts:			
Ad Valorem Tax	1,922,925	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	57,211	40,001	
Motor Vehicle Tax	252,850	287,499	
Recreational Vehicle Tax	5,159	5,598	
16/20 M Vehicle Tax	10,691	12,151	
Slider			
Reimbursement-Health	185,000		
Employee Share of Health Insurance	94,920		
Interest on Idle Funds / Misc	5,007		
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,533,761	345,249	0
Resources Available:	2,858,971	583,122	16,769
Expenditures:			
Health Insurance	1,522,485		
FICA-Employers Share	530,000		
KPERs-Employers Share	379,177		
Workers Compensation Insurance	182,793		
Unemployment	6,643		
Transfer to General to Close Fund		566,353	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	2,621,098	566,353	0
Unencumbered Cash Balance Dec 31	237,873	16,769	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	2,767,624	566,353	Non-Appr Bal
Violation of Budget Law for 2009/2010:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget

Health	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	557,694	868,005	663,106
Receipts:			
Ad Valorem Tax	118,684	123,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,887	2,000	2,000
Motor Vehicle Tax	17,582	17,706	17,467
Recreational Vehicle Tax	359	345	359
16/20 M Vehicle Tax	745	748	727
Slider			0
Reimbursements/Misc	278	1,000	1,000
Home Health	737,554	575,000	675,000
User Fees	170,175	156,000	153,700
Donations/Program Income	3,274	11,100	3,500
Contracts	252,126	209,500	200,000
Memorials	1,180	50	200
Grants	109,708	133,000	58,000
Hospice	699,568	634,500	740,000
Reimbursed Expense for Emp Ben, Ins, Utilities		341,671	0
Transfer from Eq Reserve to Offset Benefit Cost	185,000	145,000	
Employee Contribution for Health Insurance		22,752	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,300,119	2,373,372	1,874,953
Resources Available:	2,857,813	3,241,377	2,538,059
Expenditures:			
Salaries	1,229,668	1,306,656	1,330,756
Health Insurance		224,191	282,701
Commodities	183,630	158,855	190,000
Contractual	393,254	327,218	402,470
Contractual-Water Service		915	1,230
Contractual-Phone Service	1,628	7,135	6,275
Contractual-Gas Service		2,950	5,145
Contractual-Electric Service		8,575	8,770
Contractual-Cell Phone/Pager Service		300	335
Contractual-FICA/Medicare		99,739	101,803
Contractual-KPERs		93,089	103,000
Contractual-Workers Comp		17,162	17,942
Contractual-Unemployment		5,216	5,323
Contractual-Multiline Insurance		14,475	13,650
Capital Outlay	964	20,000	10,000
Equipment Replacement			178,078
Treasurer's Checks	123		
Transfer to Employee Benefit	185,000		0
Transfer to Equipment Reserve	-4,459	291,795	
Neighborhood Revitalization Rebate			
Miscellaneous			0
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	1,989,808	2,578,271	2,657,476
Unencumbered Cash Balance Dec 31	868,005	663,106	XXXXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	1,989,808	2,947,573	Non-Appr Bal
Violation of Budget Law for 2009/2010:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2010 Ad Valorem Tax
2009 Cash Carryover	\$586,136		123,000

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Law Enforcement			
Unencumbered Cash Balance Jan 1	70,008	10,764	94,625
Receipts:			
Ad Valorem Tax	1,629,356	2,487,524	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	54,063	25,000	25,000
Motor Vehicle Tax	256,430	243,229	353,255
Recreational Vehicle Tax	5,235	4,736	7,257
16/20 M Vehicle Tax	10,030	10,280	14,700
Slider			0
Prisoner Board	113,717	50,000	50,000
Fees / Sale of Property	14,995	10,000	10,000
Employee Contribution for Health Insurance		34,248	34,248
Transfer from Eq Reserve to Fund Expenses		145,000	145,000
Reimbursed Expense from DARE and Lake Patrol		82,884	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,083,825	3,092,901	639,460
Resources Available:	2,153,833	3,103,665	734,085
Expenditures:			
Salaries	1,666,561	1,674,591	1,727,915
Health Insurance		304,773	373,535
Commodities	141,459	197,307	197,307
Contractual	251,438	387,440	255,796
Contractual-Water Service	6,849	6,225	14,682
Contractual-Phone Service	15,912	16,200	16,200
Contractual-Gas Service	6,302	15,260	25,115
Contractual-Electric Service	27,883	46,869	46,870
Contractual-Cell Phone/Pager Service	11,584	12,090	12,090
Contractual-FICA/Medicare		131,640	132,186
Contractual-KPERs		122,864	133,741
Contractual-Workers Comp		52,964	35,476
Contractual-Unemployment		6,883	6,912
Contractual-Multiline Insurance		33,934	84,190
Capital Outlay	15,083		
Transfers			
Transfer to Equipment Reserve			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	2,143,070	3,009,040	3,062,015
Unencumbered Cash Balance Dec 31	10,764	94,625	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	2,342,029	3,056,843	Non-Appr Bal
Violation of Budget Law for 2009/2010:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2010 Ad Valorem Tax

Adopted Budget	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2009/2010:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	No		Tax Required
			Del Comp Rate: 3.000%
			Amount of 2010 Ad Valorem Tax

Jefferson County

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Auto Administration	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	22,308	13,157	20,537
Receipts:			
Fees & Charges	173,534	170,000	170,000
Reimbursement for Benefit Expenses		65,460	57,000
Employee Contribution for Health Insurance		2,772	2,772
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	173,534	238,232	229,772
Resources Available:	195,842	251,389	250,309
Expenditures:			
Salaries	127,808	131,600	131,776
Health Insurance		45,061	37,370
Commodities	4,188	7,000	6,800
Contractual	1,260	7,000	3,000
Contractual-Water Service	0	0	0
Contractual-Phone Service	0	0	0
Contractual-Gas Services	0	0	0
Contractual-Electric Service	0	0	0
Contractual-Cell Phone/Pager Services	0	0	0
Contractual-FICA/Medicare		10,067	10,081
Contractual-KPERS		9,396	10,199
Contractual-Workers Comp		202	211
Contractual-Unemployment		526	527
Contractual-Multiline Insurance			0
Capital Outlay		2,000	2,000
Transfers	46,000	8,000	10,000
Equipment Reserve Transfer	3,430	10,000	10,000
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	182,686	230,852	221,964
Unencumbered Cash Balance Dec 31	13,157	20,537	28,346
2009/2010 Budget Authority Amount:	0	0	
Violation of Budget Law for 2009/2010:	<u>Yes</u>	<u>Yes</u>	
Possible Cash Violation for 2009:	<u>No</u>		

Adopted Budget

0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2009/2010 Budget Authority Amount:	0	0	
Violation of Budget Law for 2009/2010:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2009:	<u>No</u>		

Jefferson County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Jeff Co Eq Reserve		Ambulance Capital Outlay		Noxious Weed Cap Outlay		Sp R & B Machinery		Sp Parks and Rec		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	822,571	Cash Balance Jan 1	43,393	865,964
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						From R & B	500,000	State of KS	11,770	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	500000	Total Receipts	11770.31	511,770
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	1,322,571	Resources Available:	55,164	1,377,735
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Contracted	820			
						Equipment	221,807			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	222627.39	Total Expenditures	0	222,627
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	1,099,944	Cash Balance Dec 31	55,164	1,155,107 **
										1,155,107 **

**Note: These two block figures should agree.

Jefferson County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Alcohol		Landfill Access Rd		Abandoned Cemetery		Lake Patrol				Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	65,031	Cash Balance Jan 1	221,873	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		286,905
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State of KS	24,642	User Fees	68,758							
Total Receipts	24,642	Total Receipts	68,757.54	Total Receipts	0	Total Receipts	0	Total Receipts	0	93,400
Resources Available:	89,674	Resources Available:	290,631	Resources Available:	0	Resources Available:	0	Resources Available:	0	380,304
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Appropriations	40,000	Bond Payments	28,798							
Total Expenditures	40,000	Total Expenditures	28,797.5	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	68,798
Cash Balance Dec 31	49,674	Cash Balance Dec 31	261,833	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	311,507 **
										311,507 **

**Note: These two block figures should agree.

Jefferson County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer #11-Special		Register of Deed Tech Fd		Series 2003-Westshore Dr		Series 2005B-Fairway Dr		Sewer #2-Indian Ridge KDHE		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	80,701	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		80,701
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fees	28,906							
Total Receipts	0	Total Receipts	28906	Total Receipts	0	Total Receipts	0	Total Receipts	0	28,906
Resources Available:	0	Resources Available:	109,607	Resources Available:	0	Resources Available:	0	Resources Available:	0	109,607
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Equipment	41,076							
Total Expenditures	0	Total Expenditures	41075.93	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	41,076
Cash Balance Dec 31	0	Cash Balance Dec 31	68,531	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	68,531 **
										68,531 **

**Note: These two block figures should agree.

Jefferson County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2009 is to be shown)

2011

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
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	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget Year for 2011			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	July 1 Estimate Valuation	Est. Tax Rate*
Bloomfield	2,253	1.712	2,200	1.744	2,844	1,662	682,252	2.436
Buster Cemetery	5,170	1.107	5,196	1.089	5,349	4,517	4,330,529	1.043
Fairview Cemetery	2,846	1.361	2,800	1.406	4,387	2,300	1,284,582	1.790
Fowler Cemetery	2,601	0.639	2,200	0.594	7,350	1,859	3,149,935	0.590
Gragg Chapel Cemetery	1,842	0.744	1,700	0.718	2,268	884	1,448,053	0.610
Grantville Cemetery	13,247	0.915	9,915	0.921	15,737	7,664	8,571,520	0.894
Hardy Oak Cemetery	12,562	0.379	4,734	0.385	38,622	4,000	10,217,455	0.392
Hull Grove Cemetery	875	1.945	850	1.984	8,710	1,569	746,553	2.102
McLouth Cemetery	8,000	1.558	8,000	1.555	29,845	13,086	8,631,948	1.516
Meriden Cemetery	15,185	0.470	9,950	0.460	19,598	8,347	18,189,044	0.459
Nortonville Cemetery	17,155	1.078	8,700	1.074	9,388	7,352	6,867,104	1.070
Oak Ridge Cemetery	12,055	0.501	11,800	0.508	27,151	7,000	13,288,908	0.527
Ozawkie Cemetery	12,679	0.837	12,262	0.867	39,735	11,166	12,762,682	0.875
Pleasant View Cemetery	10,084	0.669	10,702	0.668	10,664	9,309	13,754,136	0.677
Plum Grove Cemetery	1,544	0.827	1,630	0.839	2,622	1,140	1,387,462	0.821
Reformed Presbyterian Cem	2,967	1.115	2,900	1.123	6,366	2,000	1,723,739	1.160
Rose Hill Cemetery	1,800	0.430	1,800	0.431	10,110	4,000	9,447,873	0.423
Spring Grove Cemetery	4,733	3.098	4,800	3.097	14,049	5,000	1,577,737	3.169
Underwood Cemetery	4,369	0.355	4,400	0.350	13,907	2,179	6,521,904	0.334
Wildhorse Cemetery	3,242	0.349	3,138	0.331	2,619	1,636	5,008,869	0.327
Winchester Cemetery	3,324	0.590	3,263	0.983	6,231	3,883	3,939,013	0.986
Thompsonville #6 Waterhsed	1,902	1.553	1,940	1.532	1,877	1,700	1,163,273	1.461
Grantville Drainage	0	2.393	0	2.389	13,346	5,288	1,291,310	4.095
Kaw-Delaware Drainage	5,735	3.413	5,700	3.329	6,618	5,700	1,869,845	3.048
Muddy Creek Drainage	2,501	2.833	2,500	2.840	2,949	2,500	929,626	2.689
Hutchinson Ditch Drg	0	2.334	0	2.273	2,291	250	127,483	1.958
Kaw Half Breed Drg	0	3.320	0	3.010	7,226	250	81,177	3.076
Stonehouse Drainage	4,715	1.477	4,715	1.608	4,882	4,500	2,959,931	1.520
Indian Ridge Sewer #2	9,823		8,729		9,728	0		
Hilldale Sewer #3	2,972		3,000		21,990	0		
Hickory Acres Sewer #5	7,392	13.688	7,500	13.428	9,377	6,910	507,217	13.623
Lakeshore Sewer #6	40,402		42,970		35,156	0		
Wind-N-Wave Sewer #8	10,599		32,400		125,746	0		
Three Hill Sewer #10	4,471		5,000		25,160	0		
Hilldale South Sewer #11	21,101		8,494		7,000	0		
Westshore Sewer #12	3,977		7,200		80,730	0		
Totals	254,122	51.690	243,088	51.536	631,628	127,651		53.674

*Tax rates are expressed in mills

Linda M. Buttron, County Clerk

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