**CERTIFICATE**

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
**Jefferson County**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 9,077,500 | 3,149,239 | 10.820 |
| Debt Service | 10-113 | 7 | 469,830 | 407,599 | 1.400 |
| Road & Bridge | 68-5,101 | 8 | 12,556,024 | 9,555,866 | 32.833 |
| Ambulance | Charter Res 6 | 9 | 2,654,640 | 711,504 | 2.445 |
| Appraiser's Cost | 19-436 | 9 | 679,904 | 601,742 | 2.068 |
| Health | 65-204 | 10 | 3,568,357 | 123,000 | .423 |
| Law Enforcement | 79-1946 | 10 | 5,298,316 | 4,528,796 | 15.560 |
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| Auto Administration | | 11 | 206,568 | | - |
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| **Totals** | | xxxxxxx | 34,511,139 | 19,077,746 | 65.549 |

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|---|---|
| Budget Hearing Notice | |
| Budget Hearing Notice 2 | |
| Combined Rate and Budget Hearing | 12 |
| Combined Rate and Budget Hearing 2 | |
| RNR Hearing Notice | |
| Neighborhood Revitalization | |

| County Clerk's Use Only |
|---|
| 291,021,038 |
| Nov 1, 2025 Total Assessed |

| | |
|---|---|
| Revenue Neutral Rate | 64.551 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | YES |

Assisted by:
Gordon CPA LLC
Address:
4205 W. 6th Street, Ste. C
Lawrence, KS 66049
Email:
sgordon@cpagordon.com

Attest: 9/8 2025
Julie A. Dunkle
County Clerk

Governing Body

CPA Summary

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

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 3,744,212 | 354,444 | 8,704 | 12,505 | 17,726 | 17,950 |
| Debt Service | 351,562 | 33,280 | 817 | 1,174 | 1,664 | 1,686 |
| Road & Bridge | 8,514,789 | 806,046 | 19,793 | 28,437 | 40,313 | 40,823 |
| Ambulance | 913,743 | 86,499 | 2,124 | 3,052 | 4,326 | 4,381 |
| Appraiser's Cost | 583,919 | 55,276 | 1,357 | 1,950 | 2,765 | 2,800 |
| Health | 140,651 | 13,315 | 327 | 470 | 666 | 674 |
| Law Enforcement | 4,552,735 | 430,981 | 10,583 | 15,205 | 21,555 | 21,828 |
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| | | | | | | |
| TOTAL | 18,801,611 | 1,779,841 | 43,705 | 62,793 | 89,015 | 90,142 |

County Treas Motor Vehicle Estimate 1,779,841

County Treas Recreational Vehicle Estimate 43,705

County Treas 16/20M Vehicle Estimate 62,793

County Treas Commercial Vehicle Tax Estimate 89,015

County Treas Watercraft Tax Estimate 90,142

Motor Vehicle Factor 0.09466

Recreational Vehicle Factor 0.00232

16/20M Vehicle Factor 0.00334

Commercial Vehicle Factor 0.00473

Watercraft Factor 0.00479

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Ambulance | 652,000 | | | KSA 12-110d |
| General | Health | 1,143,859 | | | Employee Ben reimb |
| General | Elevator Maintenance | 3,000 | | | Res 1988-8 |
| General | Bond and Interest | 106,676 | - | - | Debt agreement |
| Bond and Interest | General | 106,676 | - | - | KSA 10-117a |
| Capital Improvement | Appraiser's Cost | 40,000 | | | KSA 19-120 |
| Auto Administration | General | 30,000 | | | KSA 8-145 |
| Drivers License Cnty I | General | 10,000 | | | KSA 8-145 |
| Equipment Reserve | General | 436,640 | | | KSA 19-119 |
| Equipment Reserve | Appraiser's Cost | 75,000 | | | KSA 19-119 |
| Equipment Reserve | Law Enforcement | 100,000 | | | KSA 19-119 |
| Road and Bridge | Special Road and Bridge | | | 1,105,000 | KSA 68-141g |
| | | | | | |
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| | | | | | |
| | | | | | |
| | Total | 2,703,851 | - | 1,105,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 2,703,851 | - | 1,105,000 | |

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

State of Kansas
County 2026

Jefferson County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Series 1998-Lakeshore Est | 6/16/1998 | 6/1/2038 | Various | 410,300 | 160,000 | 6/1 & 12/1 | 6/1 | 7,363 | 10,000 | 6,888 | 10,000 |
| Series 2010-Northwind Dr | 10/1/2010 | 10/1/2030 | 0.05 | 170,000 | 70,240 | 4/1 & 10/1 | 10/1 | 3,688 | 10,262 | 2,582 | 10,800 |
| Series 2013 | 3/28/2013 | 12/1/2026 | 2.20 - 2.30% | 3,065,000 | 830,000 | 5/1 & 11/1 | 5/1 | 14,170 | 410,000 | 4,830 | 420,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **1,060,240** | | | **25,221** | **430,262** | **14,300** | **440,800** |
| Revenue Bonds: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KDHE 1388-01 | 6/17/2004 | 9/1/2026 | 2.86 | 551,559 | 61,814 | 3/1 & 9/1 | 3/1 & 9/1 | 1,477 | 40,916 | 299 | 20,898 |
| KDHE 2005-01 | 11/2/2017 | 9/1/2039 | 1.81 | 1,352,065 | 306,978 | 3/1 & 9/1 | 3/1 & 9/1 | 4,728 | 15,573 | 4,484 | 15,856 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **368,792** | | | **6,205** | **56,489** | **4,783** | **36,754** |
| **Total Indebtedness** | | | | | **1,429,032** | | | **31,426** | **486,751** | **19,083** | **477,554** |

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,861,885 | 3,928,957 | 2,417,138 |
| Receipts: | | | |
| Ad Valorem Tax | 3,773,260 | 3,744,212 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 96,883 | 50,000 | |
| Motor Vehicle Tax | 497,304 | 369,141 | 354,444 |
| Recreational Vehicle Tax | 11,875 | 9,379 | 8,704 |
| 16/20M Vehicle Tax | | 14,857 | 12,505 |
| Commercial Vehicle Tax | 24,102 | 18,120 | 17,726 |
| Watercraft Tax | | 20,762 | 17,950 |
| Gross Earnings (Intangible) Tax | | | 0 |
| County Clerk Fees & Charges | 6,989 | 5,650 | 5,415 |
| Interest on Investments | 1,161,433 | 722,700 | 750,000 |
| Interest & Fees on Delinquent Taxes | | 43,000 | 50,000 |
| Treasurer - Other Fees | | 42,000 | 42,000 |
| Treasurer Interest on Curr Tax/MVT/RT | 349,114 | 150,000 | 150,000 |
| Local Alcoholic Liquor | 20,907 | 20,000 | 20,000 |
| Federal Flood Control | 85,593 | 15,000 | 15,000 |
| Federal Money in Lieu of Taxes | 131,616 | 110,000 | 125,000 |
| Compensating Use Tax | 600,575 | 475,000 | 585,000 |
| Local Sales Tax | 1,221,526 | 1,000,000 | 1,100,000 |
| Mineral Tax | 226 | | |
| Escrow Fees | | 1,000 | 1,000 |
| County Attorney Diversion Fees | 10,913 | 13,148 | 13,148 |
| County Attorney PTA Fees | | 1,189 | 1,100 |
| Other Licenses and Fees | 818 | | |
| Building Permit Fees | 26,025 | 3,000 | 5,000 |
| Register of Deeds Recording Fees | 171,878 | 132,300 | 150,000 |
| Register of Deeds Misc Fees | 4,879 | 24,000 | 22,500 |
| Antique Tag Fees | 10,075 | | |
| District Court/Attorney Fees | 76,305 | 84,739 | 84,739 |
| Zoning | 7,010 | | |
| Reimbursements | 17,398 | | |
| Transfers from Bond & Interest | 106,676 | | |
| Transfers from Auto Administration | 30,000 | | |
| Transfers from Drivers License County F | 10,000 | | |
| Transfers from Equipment Reserve | 436,640 | | |
| | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 22,948 | | 20,000 |
| Docs miscellaneous exceed 10% of Total | | | |
| **Total Receipts** | **8,912,968** | **7,069,197** | **3,551,231** |
| **Resources Available:** | **11,774,853** | **10,998,154** | **5,968,369** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 11,774,853 | 10,998,154 | 5,968,369 |
| Expenditures: | | | |
| Communications - 911 Dispatch | 956,897 | 987,602 | 1,118,968 |
| County Attorney/Diversion | 471,926 | 449,961 | 520,059 |
| County Clerk | 507,585 | 555,860 | 585,332 |
| County Commissioners | 702,419 | 696,280 | 696,280 |
| County Counselor | 57,168 | 86,014 | 100,349 |
| Register of Deeds | 274,214 | 301,595 | 318,243 |
| County Treasurer | 499,024 | 643,670 | 601,388 |
| Courthouse General | 571,083 | 728,701 | 728,701 |
| District Court | 65,672 | 108,875 | 108,875 |
| Emergency Management | 136,042 | 195,337 | 195,330 |
| 4 County Court Costs | 58,379 | 35,864 | 35,864 |
| 4-H Fair | 12,054 | 20,954 | 22,237 |
| 4-H Fair Maintenance | 15,293 | 20,954 | 36,335 |
| Community Development | 295,541 | 357,578 | 337,238 |
| Appropriations | 384,614 | 310,293 | 318,780 |
| GIS | 262,832 | 343,250 | 349,213 |
| Information Technology | 674,401 | 752,158 | 795,538 |
| County Coroner | 104,893 | 50,000 | 50,000 |
| Reimbursed Expenses to Depts | 1,795,859 | 1,921,070 | 2,141,770 |
| Special Building Maintenance | 0 | 15,000 | 17,000 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| **Subtotal** | 7,845,896 | 8,581,016 | 9,077,500 |
| Transfer to Special Road & Bridge | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| **Total Expenditures** | **7,845,896** | **8,581,016** | **9,077,500** |
| Unencumbered Cash Balance Dec 31 | 3,928,957 | 2,417,138 | xxxxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amou | 8,197,831 | 8,960,975 | 9,077,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 9,077,500 |
| | | Tax Required | 3,109,131 |
| | Delinquent Comp Rate: | 1.3% | 40,108 |
| | | Amount of 2025 Ad Valorem Tax | 3,149,239 |

**CPA Summary**

Jefferson County 2026

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Communications - 911 Dispatch | | | |
| Salaries | 956,897 | 611,303 | 715,745 |
| Office Supplies | | 6,000 | 7,000 |
| Commodities | | 3,675 | 3,675 |
| Employee Wellness | | 2,000 | 2,000 |
| Gas Service | | 1,300 | 1,300 |
| Electric Service | | 7,500 | 7,500 |
| Water Use | | 275 | 275 |
| Phone Use | | 19,000 | 19,500 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 6,000 | 7,000 |
| Health Insurance | | 184,986 | 196,373 |
| FICA/Medicare Withholding | | 46,765 | 53,501 |
| KPERS | | 58,685 | 81,065 |
| Work Comp Insurance | | 2,502 | 3,335 |
| Unemployment | | 611 | 699 |
| Capital Outlay | | 30,000 | |
| Reserve Fund Transfers | | 7,000 | 20,000 |
| | | | |
| Total | 956,897 | 987,602 | 1,118,968 |
| County Attorney/Diversion | | | |
| Salaries | 471,926 | 311,886 | 346,809 |
| Office Supplies | | 1,000 | 1,250 |
| Commodities | | 1,750 | |
| Employee Wellness | | | |
| Gas Service | | 500 | 500 |
| Electric Service | | 800 | 800 |
| Water Use | | 50 | 50 |
| Phone Use | | 1,200 | 1,200 |
| Cell Phone | | 500 | 500 |
| Multiline Insurance (KCAMP) | | 1,550 | 1,750 |
| Contractual Services | | 15,000 | 34,771 |
| Health Insurance | | 57,429 | 72,078 |
| FICA/Medicare Withholding | | 23,858 | 26,531 |
| KPERS | | 29,939 | 33,294 |
| Work Comp Insurance | | 187 | 179 |
| Unemployment | | 312 | 347 |
| Capital Outlay | | 4,000 | |
| Reserve Fund Transfers | | | |
| | | | |
| Total | 471,926 | 449,961 | 520,059 |
| County Clerk | | | |
| Salaries | 507,585 | 286,151 | 296,471 |
| Office Supplies | | 4,000 | 4,000 |
| Commodities | | 7,000 | 8,750 |
| Gas Service | | 500 | 400 |
| Electric Service | | 1,500 | 1,500 |
| Water Use | | 100 | 100 |
| Phone Use | | 2,000 | 1,500 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 4,000 | 4,000 |
| Contractual Services | | 73,600 | 73,200 |
| Health Insurance | | 76,190 | 92,820 |
| FICA/Medicare Withholding | | 21,891 | 22,680 |
| KPERS | | 27,470 | 28,461 |
| Work Comp Insurance | | 172 | 154 |
| Unemployment | | 286 | 296 |
| Capital Outlay | | 1,000 | 1,000 |
| Reserve Fund Transfers | | 50,000 | 50,000 |
| | | | |
| | | | |
| Total | 507,585 | 555,860 | 585,332 |
| County Commissioners | | | |
| Salaries | 102,419 | 80,000 | 80,000 |

| | | | |
|---|---|---|---|
| Office Supplies | | | |
| Commodities | | | |
| Gas Service | | 200 | 200 |
| Electric Service | | 1,000 | 1,000 |
| Water Use | | 50 | 50 |
| Phone Use | | | |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | | |
| Contractual Services | | 200 | 200 |
| Health Insurance | | 1,000 | 1,000 |
| FICA/Medicare Withholding | | 6,000 | 6,000 |
| KPERS | | 7,680 | 7,680 |
| Work Comp Insurance | | 150 | 150 |
| Unemployment | | | |
| Capital Outlay | | | |
| Reserve Fund Transfers | | | |
| Legal Settlement | 600,000 | 600,000 | 600,000 |
| Total | 702,419 | 696,280 | 696,280 |
| County Counselor | | | |
| Salaries | 57,168 | 62,812 | 65,234 |
| Office Supplies | | 1,000 | 1,250 |
| Commodities | | | |
| Gas Service | | | |
| Electric Service | | | |
| Water Use | | | |
| Phone Use | | | |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | | |
| Contractual Services | | | |
| Health Insurance | | 9,494 | 20,742 |
| H.S.A. | | 1,750 | 1,750 |
| FICA/Medicare Withholding | | 4,805 | 4,990 |
| KPERS | | 6,030 | 6,262 |
| Work Comp Insurance | | 60 | 56 |
| Unemployment | | 63 | 65 |
| Capital Outlay | | | |
| Reserve Fund Transfers | | | |
| | | | |
| Total | 57,168 | 86,014 | 100,349 |
| Register of Deeds | | | |
| Salaries | 274,214 | 181,248 | 187,640 |
| Office Supplies | | 2,480 | 3,000 |
| Commodities | | 5,940 | 7,930 |
| Gas Service | | 600 | 660 |
| Electric Service | | 2,200 | 2,420 |
| Water Use | | 150 | 165 |
| Phone Use | | 2,000 | 2,200 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 1,000 | 1,000 |
| Contractual Services | | 7,850 | 8,075 |
| Health Insurance | | 69,212 | 73,896 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 12,705 | 13,742 |
| KPERS | | 15,944 | 17,245 |
| Work Comp Insurance | | 100 | 90 |
| Unemployment | | 166 | 180 |
| Capital Outlay | | | |
| Reserve Fund Transfers | | | |
| | | | |
| Total | 274,214 | 301,595 | 318,243 |
| County Treasurer | | | |
| Salaries | 499,024 | 367,417 | 347,950 |
| Office Supplies | | 4,675 | 5,265 |
| Commodities | | 40 | 150 |
| Gas Service | | 750 | 800 |
| Electric Service | | 1,800 | 1,800 |
| Water Use | | 125 | 125 |
| Phone Use | | 1,400 | 1,400 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 2,400 | 2,400 |

| | | | |
|---|---|---|---|
| Contractual Services | | 34,580 | 38,628 |
| Health Insurance | | 106,508 | 82,319 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 28,107 | 26,618 |
| KPERS | | 35,272 | 33,403 |
| Work Comp Insurance | | 229 | 181 |
| Unemployment | | 367 | 349 |
| Capital Outlay | | | |
| Reserve Fund Transfers | | 60,000 | 60,000 |
| | | | |
| Total | 499,024 | 643,670 | 601,388 |
| Courthouse General | | | |
| Salaries | 571,083 | 5,000 | 5,000 |
| Office Supplies | | 15,000 | 15,000 |
| Commodities | | 220,000 | 220,000 |
| Gas Service | | 8,700 | 8,700 |
| Electric Service | | | |
| Water Use | | | |
| Phone Use | | 7,500 | 7,500 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 7,000 | 7,000 |
| Contractual Services | | 2,200 | 2,200 |
| Juvenile Care | | 13,000 | 13,000 |
| Treasurer's Checks/Misc | | 10,627 | 10,627 |
| Health Insurance | | 1,300 | 1,300 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 30,000 | 30,000 |
| KPERS | | 10,112 | 10,112 |
| Work Comp Insurance | | 59,000 | 59,000 |
| Unemployment | | 204,000 | 204,000 |
| Payroll Reserve from Enhancements | | 34,000 | 34,000 |
| Transfers | | 101,262 | 101,262 |
| Total | 571,083 | 728,701 | 728,701 |
| | | | |
| Total - Page 6b | **4,040,316** | **4,449,683** | **4,669,320** |

Jefferson County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| District Court | | | |
| Salaries | 65,672 | | |
| Office Supplies | | 8,000 | 8,000 |
| Commodities | | | |
| Gas Service | | | |
| Electric Service | | | |
| Water Use | | | |
| Phone Use | | 7,888 | 7,888 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | | |
| Contractual Services | | 82,987 | 82,987 |
| Health Insurance | | | |
| H.S.A. | | | |
| FICA/Medicare Withholding | | | |
| KPERS | | | |
| Work Comp Insurance | | | |
| Unemployment | | | |
| Capital Outlay | | 10,000 | 10,000 |
| Reserve Fund Transfers | | | |
| | | | |
| Total | 65,672 | 108,875 | 108,875 |
| Emergency Management | | | |
| Salaries | 136,042 | 80,644 | 83,869 |
| Office Supplies | | 1,000 | 1,000 |
| Commodities | | 21,199 | 27,199 |
| Gas Service | | | |
| Electric Service | | 2,300 | 3,300 |
| Water Use | | | |
| Phone Use | | 525 | 600 |
| Cell Phone | | 1,200 | 1,200 |
| Multiline Insurance (KCAMP) | | 5,300 | 5,700 |
| Contractual Services | | 13,350 | |
| Health Insurance | | 29,400 | 31,427 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 6,169 | 6,416 |
| KPERS | | 7,742 | 8,051 |
| Work Comp Insurance | | 1,427 | 1,484 |
| Unemployment | | 81 | 84 |
| Capital Outlay | | | |
| Reserve Fund Transfers | | 25,000 | 25,000 |
| | | | |
| Total | 136,042 | 195,337 | 195,330 |
| 4 County Court Costs | | | |
| Commodities | 58,379 | 3,000 | 3,000 |
| Office Supplies | | 4,000 | 4,000 |
| Contractual Services | | 28,864 | 28,864 |
| | | | |
| Total | 58,379 | 35,864 | 35,864 |
| 4-H Fair | | | |
| Contractual Services | 12,054 | 5,500 | 7,031 |
| Multiline Insurance (KCAMP) | | 5,454 | 5,206 |
| Capital Outlay | | 10,000 | 10,000 |
| | | | |
| Total | 12,054 | 20,954 | 22,237 |
| 4-H Fair Maintenance | | | |
| Contractual Services | 15,293 | 5,500 | 7,510 |
| Commodities | | | 4,620 |
| Office Supplies | | | 210 |
| Gas Service | | | 1,188 |
| Electric Service | | | 7,807 |
| Building Maintenance/Capital Outlay | | 10,000 | 15,000 |
| Multiline Insurance (KCAMP) | | 5,454 | |
| | | | |

| | | | |
|---|---|---|---|
| Total | 15,293 | 20,954 | 36,335 |
| Community Development | | | |
| Salaries | 295,541 | 189,443 | 201,264 |
| Office Supplies | | 2,000 | 2,000 |
| Commodities | | 28 | 1,000 |
| Gas Service | | 450 | 300 |
| Electric Service | | 1,500 | 1,500 |
| Water Use | | 125 | 100 |
| Phone Use | | 1,000 | 1,000 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 2,300 | 2,550 |
| Contractual Services | | 20,000 | 25,000 |
| Health Insurance | | 78,706 | 64,458 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 14,492 | 15,397 |
| KPERS | | 18,187 | 19,321 |
| Work Comp Insurance | | 158 | 147 |
| Unemployment | | 189 | 201 |
| Capital Outlay | | 4,000 | 3,000 |
| Reserve Fund Transfers | | 25,000 | |
| | | | |
| Total | 295,541 | 357,578 | 337,238 |
| Appropriations | | | |
| Conservation District | 39,801 | 39,801 | 39,801 |
| Mental Health (Guidance Center) | 82,392 | 82,392 | 82,392 |
| Guidance Center Crisis Stabilization Center | | 34,039 | 34,039 |
| Mental Development (Cottonwood, Inc) | 75,000 | 75,000 | 75,000 |
| Elderly Reserve for Vehicle Purchase | | 7,000 | 7,000 |
| JCSO Appropriation | 22,666 | 22,666 | 26,148 |
| JAAA Appropriation | 18,500 | 18,500 | 18,500 |
| Meals on Wheels (Midland Care) | | 10,000 | 10,000 |
| Historical Society | 20,455 | 20,895 | 20,900 |
| NEK-CAP Housing Choice Voucher Program | | | 5,000 |
| Court Appointed Attorney | 125,800 | | |
| Total | 384,614 | 310,293 | 318,780 |
| GIS | | | |
| Salaries | 262,832 | 178,273 | 168,433 |
| Office Supplies | | 2,000 | 1,000 |
| Commodities | | 700 | 700 |
| Gas Service | | 300 | 300 |
| Electric Service | | 850 | |
| Water Use | | | |
| Phone Use | | 1,250 | |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | | |
| Contractual Services | | 56,160 | 87,160 |
| Health Insurance | | 28,029 | 52,661 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 13,638 | 12,885 |
| KPERS | | 17,114 | 16,170 |
| Work Comp Insurance | | 108 | 86 |
| Unemployment | | 178 | 168 |
| Capital Outlay | | 9,650 | 9,650 |
| Reserve Fund Transfers | | 35,000 | |
| | | | |
| Total | 262,832 | 343,250 | 349,213 |
| | | | |
| Total - Page 6c | **1,230,427** | **1,393,105** | **1,403,872** |

Jefferson County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Information Technology | | | |
| Salaries | 674,401 | 375,109 | 415,295 |
| Office Supplies | | 3,000 | 3,000 |
| Commodities | | 2,500 | 2,500 |
| Gas Service | | 650 | |
| Electric Service | | 500 | |
| Water Use | | 400 | |
| Phone Use | | 3,700 | |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 6,200 | |
| Contractual Services | | 118,480 | 129,000 |
| Health Insurance | | 67,613 | 60,778 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 28,696 | 31,770 |
| KPERS | | 36,010 | 39,868 |
| Work Comp Insurance | | 225 | 212 |
| Unemployment | | 375 | 415 |
| Capital Outlay | | 108,700 | 112,700 |
| Reserve Fund Transfers | | | |
| | | | |
| Total | 674,401 | 752,158 | 795,538 |
| County Coroner | | | |
| Contractual Services | 104,893 | 50,000 | 50,000 |
| | | | |
| Total | 104,893 | 50,000 | 50,000 |
| Reimbursed Expenses to Depts | | | |
| Health Department | 1,143,859 | 1,332,820 | 1,268,632 |
| Ambulance Department | 652,000 | 588,250 | 873,138 |
| | | | |
| Total | 1,795,859 | 1,921,070 | 2,141,770 |
| Special Building Maintenance | | | |
| | | 15,000 | 17,000 |
| | | | |
| Total | 0 | 15,000 | 17,000 |
| | | | |
| 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 - Page 6d | **2,575,153** | **2,738,228** | **3,004,308** |

Jefferson County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| 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 - Page6e | 0 | 0 | 0 |

Jefferson County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual<br>for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| 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 6f | 0 | 0 | 0 |
| | | | |
| Total - Page 6b | 4,040,316 | 4,449,683 | 4,669,320 |
| | | | |
| Total - Page 6c | 1,230,427 | 1,393,105 | 1,403,872 |
| | | | |
| Total - Page 6d | 2,575,153 | 2,738,228 | 3,004,308 |
| | | | |
| Total - Page 6e | 0 | 0 | 0 |
| | | | |
| Total Detail Expenditures** | **7,845,896** | **8,581,016** | **9,077,500** |

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

Jefferson County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 35,449 | 71,920 | 28,801 |
| Receipts: | | | |
| Ad Valorem Tax | 418,488 | 351,562 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 8,896 | | |
| Motor Vehicle Tax | 29,919 | 25,092 | 33,280 |
| Recreational Vehicle Tax | 682 | 675 | 817 |
| 16/20M Vehicle Tax | | 1,023 | 1,174 |
| Commercial Vehicle Tax | 1,366 | 1,288 | 1,664 |
| Watercraft Tax | | 1,411 | 1,686 |
| Transfers In | 106,676 | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **566,027** | **381,051** | **38,621** |
| **Resources Available:** | **601,476** | **452,971** | **67,422** |
| Expenditures: | | | |
| Principal | 400,000 | 410,000 | 420,000 |
| Interest | 22,880 | 14,170 | 4,830 |
| Transfers Out | 106,676 | | |
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| Cash Reserve (2026 column) | | | 45,000 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **529,556** | **424,170** | **469,830** |
| Unencumbered Cash Balance Dec 31 | 71,920 | 28,801 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount | 467,880 | 469,170 | 469,830 |
| | | Non-Appropriated Balance | |
| **SeeTab A** | | Total Expenditure/Non-Appr Balance | 469,830 |
| | | Tax Required | 402,408 |
| | Delinquent Comp Rate: | 1.3% | 5,191 |
| | | Amount of 2025 Ad Valorem Tax | 407,599 |

| **CPA Summary** |
|---|
| |

Jefferson County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 193,874 | 1,274,451 | 1,252,407 |
| Receipts: | | | |
| Ad Valorem Tax | 7,622,868 | 8,514,789 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 164,138 | 50,000 | 50,000 |
| Motor Vehicle Tax | 845,870 | 745,704 | 806,046 |
| Recreational Vehicle Tax | 19,900 | 18,947 | 19,793 |
| 16/20M Vehicle Tax | | 30,012 | 28,437 |
| Commercial Vehicle Tax | 40,231 | 36,607 | 40,313 |
| Watercraft Tax | | 41,944 | 40,823 |
| Special City & County Highway | 744,292 | 679,040 | 679,040 |
| County Equalization | | | |
| Federal Flood Control | 28,531 | 10,000 | 10,000 |
| Chemical Sales-Aux Services | 150,058 | 150,000 | 150,000 |
| Reimbursements | 29,298 | 45,000 | 45,000 |
| Permits | 500 | | |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 3,129 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **9,648,815** | **10,322,043** | **1,869,452** |
| **Resources Available:** | **9,842,689** | **11,596,494** | **3,121,859** |

Jefferson County 2026

**FUND PAGE - ROAD**

| Adopted Budget Road & Bridge | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 9,842,689 | 11,596,494 | 3,121,859 |
| Expenditures from detail page: | | | |
| Road & Bridge | 7,625,401 | 9,130,636 | 10,063,211 |
| Auxillary Services | 942,837 | 1,213,451 | 1,387,813 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| **Subtotal** | 8,568,238 | 10,344,087 | 11,451,024 |
| Transfer to Special Road & Bridge Fund | | | 1,105,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **8,568,238** | **10,344,087** | **12,556,024** |
| Unencumbered Cash Balance Dec 31 | 1,274,451 | 1,252,407 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 9,663,354 | 10,340,087 | 12,556,024 |
| | | Non-Appropriated Balance | |
| **See Tab C** | | Total Expenditure/Non-Appr Balance | 12,556,024 |
| | | Tax Required | 9,434,165 |
| | Delinquent Comp Rate: | 1.3% | 121,701 |
| | | Amount of 2025 Ad Valorem Tax | 9,555,866 |

| **CPA Summary** |
|---|
| |

Jefferson County 2026

**FUND PAGE - ROAD DETAIL**

| Adopted Budget **Road & Bridge Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Road & Bridge | | | |
| Salaries | 7,625,401 | 1,994,429 | 2,223,311 |
| Office Supplies | | 4,000 | 4,000 |
| Commodities | | 4,305,526 | 4,627,360 |
| Gas Service | | 11,718 | 11,718 |
| Electric Service | | 17,888 | 17,888 |
| Water Use | | 2,222 | 2,222 |
| Phone Use | | 5,845 | 5,845 |
| Cell Phone | | 2,572 | 2,572 |
| Multiline Insurance (KCAMP) | | 73,171 | 81,789 |
| Contractual Services | | 1,013,425 | 1,257,630 |
| Health Insurance | | 650,593 | 737,832 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 132,734 | 153,951 |
| KPERS | | 174,015 | 196,902 |
| Work Comp Insurance | | 31,418 | 33,524 |
| Unemployment | | 11,080 | 6,667 |
| Capital Outlay | | 700,000 | 700,000 |
| Reserve Fund Transfers | | | |
| | | | |
| | | | |
| Total | 7,625,401 | 9,130,636 | 10,063,211 |
| Auxillary Services | | | |
| Salaries | 942,837 | 472,773 | 515,968 |
| Office Supplies | | 1,000 | 1,000 |
| Commodities | | 325,780 | 333,500 |
| Gas Service | | 3,859 | 3,859 |
| Electric Service | | 6,421 | 6,421 |
| Water Use | | 700 | 700 |
| Phone Use | | 3,435 | 3,435 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 10,000 | 12,000 |
| Contractual Services | | 82,780 | 164,258 |
| Health Insurance | | 154,896 | 186,794 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 36,167 | 39,472 |
| KPERS | | 45,386 | 49,533 |
| Work Comp Insurance | | 4,781 | 5,357 |
| Unemployment | | 473 | 516 |
| Capital Outlay | | 65,000 | 65,000 |
| Reserve Fund Transfers | | | |
| | | | |
| Total | 942,837 | 1,213,451 | 1,387,813 |
| | | | |
| 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** | 8,568,238 | 10,344,087 | 11,451,024 |

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

Jefferson County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Ambulance** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 378,775 | 891,959 | 653,678 |
| Receipts: | | | |
| Ad Valorem Tax | 761,425 | 913,743 | xxxxxxxxxxxxx |
| Delinquent Tax | 16,715 | 5,000 | |
| Motor Vehicle Tax | 82,780 | 74,491 | 86,499 |
| Recreational Vehicle Tax | 1,954 | 1,893 | 2,124 |
| 16/20 M Vehicle Tax | | 2,998 | 3,052 |
| Commercial Vehicle Tax | 3,955 | 3,657 | 4,326 |
| Watercraft Tax | | 4,190 | 4,381 |
| User Fees | 771,198 | 325,000 | 325,000 |
| Payments from General Fund | 652,000 | 588,250 | 873,138 |
| Reimbursements | 8,752 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 1,690 | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Receipts** | **2,300,469** | **1,919,222** | **1,298,520** |
| **Resources Available:** | **2,679,244** | **2,811,181** | **1,952,198** |
| Expenditures: | | | |
| Salaries | 1,040,655 | 1,091,073 | 1,446,070 |
| Office Supplies | | 5,000 | 5,000 |
| Commodities | 108,452 | 134,675 | 142,375 |
| Gas Service | | 9,200 | 11,000 |
| Electric Service | | 9,500 | 12,000 |
| Water Use | | 2,700 | 3,900 |
| Phone Use | | 6,200 | 6,200 |
| Cell Phone | | 3,000 | 3,000 |
| Multiline Insurance (KCAMP) | | 19,000 | 45,000 |
| Contractual Services | 638,178 | 85,300 | 94,500 |
| Health Insurance | | 291,031 | 359,315 |
| H.S.A. | | 1,500 | |
| FICA/Medicare Withholding | | 71,665 | 105,193 |
| KPERS | | 206,829 | 290,108 |
| Work Comp Insurance | | 19,893 | 29,604 |
| Unemployment | | 937 | 1,375 |
| Capital Outlay | | 100,000 | |
| Reserve Fund Transfers | | 100,000 | 100,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Expenditures** | **1,787,285** | **2,157,503** | **2,654,640** |
| Unencumbered Cash Balance Dec 31 | 891,959 | 653,678 | xxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amo | 1,907,786 | 2,182,503 | 2,654,640 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,654,640 |
| | | Tax Required | 702,442 |
| | Delinquent Comp Rate: | 1.3% | 9,062 |
| | | Amount of 2025 Ad Valorem Tax | 711,504 |

| Adopted Budget **Appraiser's Cost** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | -1,204 | 4,229 | 15,678 |
| Receipts: | | | |
| Ad Valorem Tax | 415,950 | 583,919 | xxxxxxxxxxxxx |
| Delinquent Tax | 10,742 | | |
| Motor Vehicle Tax | 46,124 | 40,697 | 55,276 |
| Recreational Vehicle Tax | 1,078 | 1,034 | 1,357 |
| 16/20 M Vehicle Tax | | 1,638 | 1,950 |
| Commercial Vehicle Tax | 2,177 | 1,998 | 2,765 |
| Watercraft Tax | | 2,289 | 2,800 |
| Reimbursements | 5,752 | 6,650 | 6,000 |
| Transfer in from Equipment Reserve | 115,000 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 698 | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Receipts** | **597,521** | **638,225** | **70,148** |
| **Resources Available:** | **596,317** | **642,454** | **85,826** |
| Expenditures: | | | |
| Salaries | 383,686 | 403,313 | 413,847 |
| Office Supplies | | 11,400 | 12,500 |
| Commodities | 12,195 | 2,600 | 5,100 |
| Gas Service | | 1,000 | 1,000 |
| Electric Service | | 2,200 | 2,500 |

| | | | |
|---|---|---|---|
| Water Use | | 100 | 120 |
| Phone Use | | 1,800 | 1,800 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | 3,700 | 5,400 |
| Contractual Services | 195,692 | 24,070 | 27,130 |
| Health Insurance | | 106,280 | 134,980 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 30,853 | 31,659 |
| KPERS | | 38,718 | 39,729 |
| Work Comp Insurance | | 339 | 3,725 |
| Unemployment | | 403 | 414 |
| Capital Outlay | 515 | | |
| Reserve Fund Transfers | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Expenditures** | **592,088** | **626,776** | **679,904** |
| Unencumbered Cash Balance Dec 31 | 4,229 | 15,678 | xxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amo | 584,770 | 626,776 | 679,904 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 679,904 |
| | | Tax Required | 594,078 |
| | Delinquent Comp Rate: | 1.3% | 7,664 |
| | | Amount of 2025 Ad Valorem Tax | 601,742 |

| **CPA Summary** |
|---|
| |

Jefferson County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 411,955 | 467,811 | 310,339 |
| Receipts: | | | |
| Ad Valorem Tax | 119,772 | 140,651 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,273 | 2,000 | |
| Motor Vehicle Tax | 14,947 | 11,729 | 13,315 |
| Recreational Vehicle Tax | 351 | 298 | 327 |
| 16/20 M Vehicle Tax | | 472 | 470 |
| Commercial Vehicle Tax | 710 | 576 | 666 |
| Watercraft Tax | | 660 | 674 |
| Reimb Benefits & Utilities (from General Fu | 1,143,859 | 1,332,820 | 1,268,632 |
| Other Reimbursements | 35,855 | 100 | 1,000 |
| Home Health | 738,191 | 740,000 | 850,000 |
| User Fees | 159,968 | 150,000 | 135,000 |
| Donations/Program Income | 527 | 1,000 | 1,000 |
| Contracts | 160,830 | 140,000 | 140,000 |
| Memorials | 1,455 | 500 | 500 |
| Grants | 125,658 | 128,110 | 85,000 |
| Hospice | 721,705 | 460,000 | 640,000 |
| Transfers In | | | |
| ARPA Federal Money | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **3,227,101** | **3,108,916** | **3,136,584** |
| **Resources Available:** | **3,639,056** | **3,576,727** | **3,446,923** |
| Expenditures: | | | |
| Salaries | 1,582,721 | 1,700,498 | 1,804,608 |
| Office Supplies | | 24,000 | 24,000 |
| Commodities | 170,574 | 165,240 | 228,300 |
| Gas Service | | 3,500 | 3,000 |
| Electric Service | | 15,000 | 13,500 |
| Water Use | | 1,200 | 1,250 |
| Phone Use | | 8,500 | 8,200 |
| Cell Phone | | 16,100 | 17,000 |
| Multiline Insurance (KCAMP) | | 24,930 | 24,930 |
| Contractual Services | 1,406,795 | 589,000 | 685,504 |
| Health Insurance | | 414,928 | 422,477 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 130,061 | 138,025 |
| KPERS | | 163,213 | 173,208 |
| Work Comp Insurance | | 8,518 | 8,266 |
| Unemployment | | 1,700 | 1,804 |
| Capital Outlay | 11,155 | | |
| Reserve Fund Transfers | | | |
| Live Well, Work Well Program | | | 14,285 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **3,171,245** | **3,266,388** | **3,568,357** |
| Unencumbered Cash Balance Dec 31 | 467,811 | 310,339 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 3,021,858 | 3,283,693 | 3,568,357 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 3,568,357 |
| | | Tax Required | 121,434 |
| | Delinquent Comp Rate: | 1.3% | 1,566 |
| | | Amount of 2025 Ad Valorem Tax | 123,000 |

Adopted Budget

| **Law Enforcement** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 104,455 | 385,119 | 232,945 |
| Receipts: | | | |
| Ad Valorem Tax | 4,029,365 | 4,552,735 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 97,260 | | |
| Motor Vehicle Tax | 478,213 | 384,184 | 430,981 |

| | | | |
|---|---|---|---|
| Recreational Vehicle Tax | 11,250 | 10,016 | 10,583 |
| 16/20 M Vehicle Tax | | 15,864 | 15,205 |
| Commercial Vehicle Tax | 22,744 | 19,351 | 21,555 |
| Watercraft Tax | | 22,172 | 21,828 |
| Boarding Fees | 111,974 | 5,000 | 15,000 |
| Paper Process Fee | 9,797 | 7,500 | 8,200 |
| Driver's License Check | | 3,400 | 1,800 |
| Lake Patrol Contract | | | |
| Transfer from Equipment Reserve | 100,000 | | |
| Reimbursments | | 55,000 | 65,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 45,387 | 1,400 | 4,100 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **4,905,990** | **5,076,622** | **594,252** |
| **Resources Available:** | **5,010,445** | **5,461,741** | **827,197** |
| Expenditures: | | | |
| Salaries | 2,497,335 | 2,596,928 | 2,671,874 |
| Office Supplies | | 20,500 | 20,500 |
| Commodities | 211,613 | 280,000 | 299,000 |
| Gas Service | | 13,000 | 13,000 |
| Electric Service | | 54,000 | 54,000 |
| Water Use | | 13,000 | 13,000 |
| Phone Use | | 12,000 | 12,000 |
| Cell Phone | | 15,800 | 15,800 |
| Multiline Insurance (KCAMP) | | 94,000 | 100,100 |
| Contractual Services | 1,872,516 | 527,660 | 563,842 |
| Health Insurance | | 736,967 | 818,996 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 198,665 | 204,398 |
| KPERS | | 480,161 | 479,682 |
| Work Comp Insurance | | 33,518 | 29,452 |
| Unemployment | | 2,597 | 2,672 |
| Capital Outlay | 43,862 | | |
| Reserve Fund Transfers | | 150,000 | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **4,625,326** | **5,228,796** | **5,298,316** |
| Unencumbered Cash Balance Dec 31 | 385,119 | 232,945 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 4,804,338 | 5,078,796 | 5,298,316 |
| | | Non-Appropriated Balance | |
| **See Tab C** | | Total Expenditure/Non-Appr Balance | 5,298,316 |
| | | Tax Required | 4,471,119 |
| | Delinquent Comp Rate: | 1.3% | 57,677 |
| | | Amount of 2025 Ad Valorem Tax | 4,528,796 |

| **CPA Summary** |
|---|
| |

Jefferson County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Auto Administration** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 46,763 | 40,271 | 56,699 |
| Receipts: | | | |
| Fees Collected | 179,504 | 193,000 | 193,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Receipts** | **179,504** | **193,000** | **193,000** |
| **Resources Available:** | **226,267** | **233,271** | **249,699** |
| Expenditures: | | | |
| Salaries | 103,186 | 113,736 | 132,023 |
| Office Supplies | | 6,800 | 7,050 |
| Commodities | 4,665 | 1,345 | 1,345 |
| Gas Service | | | |
| Electric Service | | | |
| Water Use | | | |
| Phone Use | | 2,300 | 2,300 |
| Cell Phone | | | |
| Multiline Insurance (KCAMP) | | | |
| Contractual Services | 48,145 | 4,555 | 6,905 |
| Health Insurance | | 28,029 | 29,965 |
| H.S.A. | | | |
| FICA/Medicare Withholding | | 8,701 | 10,100 |
| KPERS | | 10,919 | 12,674 |
| Work Comp Insurance | | 73 | 74 |
| Unemployment | | 114 | 132 |
| Capital Outlay | | | 4,000 |
| Reserve Fund Transfers | 30,000 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Expenditures** | **185,996** | **176,572** | **206,568** |
| Unencumbered Cash Balance Dec 31 | 40,271 | 56,699 | 43,131 |
| 2024/2025/2026 Budget Authority Amo | 159,797 | 176,572 | 206,568 |

See Tab A

Adopted Budget

| 0 | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Tota | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amo | 0 | 0 | 0 |

| **CPA Summary** |
|---|
| |

# PUBLIC NOTICE

(Published in The Oskaloosa Independent/Valley Falls Vindicator August 28, 2025)1t

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Jefferson County

will meet on September 8, 2025 at 1:00 p.m. at Oskaloosa City Hall, Oskaloosa , for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Jefferson County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2024 | | Current Year Estimate 2025 | | Proposed Budget 2026 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 7,845,896 | 14.867 | 8,581,016 | 13.525 | 9,077,500 | 3,149,239 | 10.820 |
| Debt Service | 529,556 | 1.649 | 424,170 | 1.260 | 469,830 | 407,599 | 1.400 |
| Road & Bridge | 8,568,238 | 30.033 | 10,344,087 | 30.759 | 12,556,024 | 9,555,866 | 32.833 |
| Ambulance | 1,787,285 | 3.000 | 2,157,503 | 3.300 | 2,654,640 | 711,504 | 2.445 |
| Appraiser's Cost | 592,088 | 1.639 | 626,776 | 2.109 | 679,904 | 601,742 | 2.068 |
| Health | 3,171,245 | 0.472 | 3,266,388 | 0.508 | 3,568,357 | 123,000 | 0.423 |
| Law Enforcement | 4,625,326 | 15.876 | 5,228,796 | 16.446 | 5,298,316 | 4,528,796 | 15.560 |
| Auto Administration | 185,996 | | 176,572 | | 206,568 | | |
| Totals | 27,305,630 | 67.536 | 30,805,308 | 67.907 | 34,511,139 | 19,077,746 | 65.549 |
| | | | | | *Revenue Neutral Rate*** | | 64.551 |
| Less: Transfers | 2,703,851 | | 0 | | 1,105,000 | | |
| Net Expenditure | 24,601,779 | | 30,805,308 | | 33,406,139 | | |
| Total Tax Levied | 17,586,024 | | 18,801,611 | | xxxxxxxxxxxxx | | |
| Assessed Valuation: | 260,792,572 | | 277,240,217 | | 291045540 | | |
| Outstanding Indebtedness, Jan 1 | 2023 | | 2024 | | 2025 | | |
| G.O. Bonds | 1,904,253 | | 1,479,989 | | 1,060,240 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 596,895 | | 423,845 | | 368,792 | | |
| Lease Purchase Principal | 50,481 | | 25,363 | | 0 | | |
| Total | 2,551,629 | | 1,929,197 | | 1,429,032 | | |

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Julie A. Dunkle

Jefferson County Clerk

# Resolution No. 2025-026

**A RESOLUTION OF THE County OF Jefferson, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS,** the Revenue Neutral Rate for the County of JEFFERSON was calculated as 64.551 mills by the JEFFERSON County Clerk; and

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

**WHEREAS,** the Governing Body held a hearing on SEPTEMBER 8TH, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body of the County of JEFFERSON, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF JEFFERSON:**

The County of JEFFERSON shall levy a property tax rate exceeding the Revenue Neutral Rate of 64.551 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 8TH day of SEPTEMBER, 2025 and year and **SIGNED** by the Governing Body.

Chairman

Vice-Chairman

Member

COUNTY SEAL

Attested:

County Clerk

## Roll Call Vote

A Roll Call Vote of Jefferson County To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 8th at 1:00 p.m.
**Resolution No. 2025-026**

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| David Christy | X | | |
| Richard Malm | Yes | | |
| Doug Walbridge | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Julie A. Dunkle
Jefferson County Clerk