State of Kansas
County

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
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Fund	**K.S.A.**				
General	79-1946	6	8,960,975	3,744,212	13.525
Debt Service	10-113	7	469,170	351,562	1.260
Road & Bridge	68-5,101	8	10,340,087	8,514,789	30.759
Ambulance	Charter Res 6	9	2,182,503	913,743	3.300
Appraiser's Cost	19-436	10	626,776	583,919	2.109
Health	65-204	11	3,283,693	140,651	0.508
Law Enforcement	79-1946	12	5,078,796	4,552,735	16.446
Auto Administration		13	176,572		
Totals		xxxxxx	31,118,572	18,801,611	67.910
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		14			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
276,821,977
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	63.515
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: 8/26/24, 2024
Julie A. Dunker
County Clerk

Governing Body

CPA Summary

Jefferson County

2025

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

2024 Budgeted Funds	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,871,272	369,141	9,379	14,857	18,120	20,762
Debt Service	429,487	40,953	1,041	1,648	2,010	2,304
Public Works	7,820,366	745,704	18,947	30,012	36,607	41,944
Ambulance	781,202	74,491	1,893	2,998	3,657	4,190
Appraiser's Cost	426,797	40,697	1,034	1,638	1,998	2,289
Health	123,000	11,729	298	472	576	660
Law Enforcement	4,133,900	394,184	10,016	15,864	19,351	22,172
TOTAL	17,586,024	1,676,899	42,608	67,489	82,319	94,321

County Treas Motor Vehicle Estimate 1,676,899

County Treas Recreational Vehicle Estimate 42,608

County Treas 16/20M Vehicle Estimate 67,489

County Treas Commercial Vehicle Tax Estimate 82,319

County Treas Watercraft Tax Estimate 94,321

Motor Vehicle Factor 0.09535

Recreational Vehicle Factor 0.00242

16/20M Vehicle Factor 0.00384

Commercial Vehicle Factor 0.00468

Watercraft Factor 0.00536

Jefferson County 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Jefferson County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998-Lakeshore Est.	6/16/1998	6/1/2038	Various	410,300	170,000	6/1 & 12/1	6/1	7,838	10,000	7,363	10,000
Series 2010-Northwind Dr.	10/1/2010	10/1/2030	5.25	170,000	79,989	4/1 & 10/1	10/1	4,199	9,750	3,688	10,262
Series 2013	3/28/2013	12/1/2026	0.02	3,065,000	1,230,000	5/1 & 11/1	5/1	2,880	400,000	14,170	410,000
Total G.O. Bonds					1,479,989			14,917	419,750	25,221	430,262
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE 1388-01	6/17/2004	9/1/2026	2.86	551,559	101,584	3/1 & 9/1	3/1 & 9/1	2,623	39,770	1,477	40,916
KDHE 2005-01	11/2/2017	9/1/2039	1.81	1,352,065	322,261	3/1 & 9/1	3/1 & 9/1	6,348	16,843	6,041	17,149
Total Other					423,845			8,971	56,613	7,518	58,065
Total Indebtedness					**1,903,834**			**23,888**	**476,363**	**32,739**	**488,327**

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, 2024	Payments Due 2024	Payments Due 2025
2017 Ford E-450 Ambulance	#########	48	0.96	100,287	25,363	25,610	0
				Totals	**25,363**	**25,610**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,102,084	2,861,705	1,914,033
Receipts:			
Ad Valorem Tax	4,087,394	3,871,272	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	98,815	50,000	50,000
Motor Vehicle Tax	336,528	442,788	369,141
Recreational Vehicle Tax	7,935	11,917	9,379
16/20M Vehicle Tax		18,052	14,857
Commercial Vehicle Tax	15,383	22,722	18,120
Watercraft Tax		24,908	20,762
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	517		
Local Alcoholic Liquor	24,939	20,000	20,000
Compensating Use Tax	612,003	520,000	475,000
Local Sales Tax	1,283,684	1,155,000	1,000,000
Treasurer Interest on Curr Tax/MVT/RT	277,957	150,000	150,000
County Court Cost Reimbursement			
Antique Tag Fees	10,210	9,600	
District Court/Attorney Fees	50,107	50,000	50,000
Building Permit Fees	34,575	30,000	30,000
County Clerk Fees & Charges	5,444	27,900	5,700
Federal Money in Lieu of Taxes	123,752	110,000	110,000
County Attorney Attorney/Court Fees			34,739
County Attorney Diversion Fees	11,959	10,000	11,959
County Attorney PTA Fees			1,189
Escrow Fees		1,000	1,000
Federal Flood Control	70,526	15,000	15,000
GIS Fees & Misc Charges		1,000	
Mortage Registration Fees	5,614	5,000	
Register of Deeds Recording Fees	157,444	135,000	132,300
Register of Deeds Misc Fees	1,254	19,000	24,000
Reimbursed Expenses	10,111	10,000	10,000
Transfer from Auto Administration			
Abstract Fees-Tax Sale		5,000	
Treasurer Drivers License Fees		9,000	10,000
Treasurer Personal Property Warrant Fees		3,000	2,000
Treasurer Land Bank & Seal Bid Sales		23,000	11,000
Grant Income			
Transfer from Equip Reserve			
Transfer from County Property Sales Fund			
In Lieu of Taxes (IRB)			
Transfer from Equipment Reserve	220,582		
Settlement Income	1,800,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,054,006	500,000	800,000
Neighborhood Revitalization Rebate			0
Miscellaneous	110,942		
Does miscellaneous exceed 10% of Total			
Total Receipts	**10,411,681**	**7,250,159**	**3,376,146**
Resources Available:	**11,513,765**	**10,111,864**	**5,290,179**

CPA Summary

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	11,513,765	10,111,864	5,290,179
Expenditures:			
Communications - 911 Dispatch	864,822	970,923	990,602
County Attorney/Diversion	411,568	413,187	445,941
County Clerk	518,072	562,199	735,860
County Commissioners	1,597,331	690,474	696,830
County Counselor	54,530	79,688	86,014
County Register of Deeds	260,680	286,995	301,595
County Treasurer	527,137	562,207	583,670
Courthouse General	684,007	728,701	728,701
District Court	84,329	108,875	108,875
Emergency Management	154,290	167,388	170,337
4 County Court Costs	32,702	60,000	35,864
4-H Fair	12,397	12,054	20,954
0	0	0	0
4-H Maintenance	10,432	14,720	14,911
Community Development	274,948	325,808	334,050
Allocations	298,445	309,853	310,293
County Appointed Attorney Expense	100,000	100,000	100,000
GIS	280,893	306,847	308,250
Information Technology	638,524	677,053	752,158
County Coroner	62,800	50,000	50,000
Reimbused Expenses to Depts	1,784,153	1,770,859	1,921,070
Special Building Maintenance	0	0	15,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
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0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	8,652,060	8,197,831	8,710,975
Cash Reserve (2025 column)			
Miscellaneous			250,000
Does miscellaneous exceed 10% of Total			
Total Expenditures	**8,652,060**	**8,197,831**	**8,960,975**
Unencumbered Cash Balance Dec 31	2,861,705	1,914,033	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	8,696,162	8,197,831	8,960,975
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,960,975
		Tax Required	3,670,796
	Delinquent Comp Rate:	2.0%	73,416
		Amount of 2024 Ad Valorem Tax	3,744,212

CPA Summary

Jefferson County 2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Communications - 911 Dispatch			
Salaries	864,822	582,924	611,303
Health Insurance		208,229	184,986
Commodities		6,300	3,675
Office Supplies			6,000
Contractual Services		32,150	
Water Use			275
Phone Use			19,000
Cell Phone			
Gas Service			1,300
Electric Service			7,500
FICA/Medicare Withholding		44,594	46,765
KPERS		53,979	58,685
Work Comp Insurance		2,164	2,502
Unemployment		583	611
Multiline Insurance (KCAMP)			6,000
Capital Outlay		30,000	30,000
Transfers			
Reserve Fund Transfers		10,000	10,000
Employee Wellness			2,000
Total	864,822	970,923	990,602
County Attorney/Diversion	411,568		
Salaries		278,876	311,866
Health Insurance		61,883	57,429
Commodities			1,750
Office Supplies		5,000	1,000
Contractual Services		14,500	15,000
Water Use		1,000	50
Phone Use		35	1,200
Cell Phone		1,100	500
Gas Service		1,500	500
Electric Service		160	800
FICA/Medicare Withholding		21,334	23,858
KPERS		25,824	29,939
Work Comp Insurance		167	187
Unemployment		279	312
Multiline Insurance (KCAMP)		1,529	1,550
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	411,568	413,187	445,941
County Clerk			
Salaries	518,072	314,879	286,151
Health Insurance		72,701	76,190
Commodities		22,000	7,000
Office Supplies		3,000	4,000
Contractual Services		82,395	73,600
Water Use		100	100
Phone Use		1,400	2,000
Cell Phone			
Gas Service		450	500
Electric Service		1,425	1,500
FICA/Medicare Withholding		24,088	21,891
KPERS		29,158	27,470
Work Comp Insurance		188	172
Unemployment		315	286
Multiline Insurance (KCAMP)		2,800	4,000
Capital Outlay			1,000
Transfers			
Reserve Fund Transfers			230,000
PPP Election Commodities		7,300	

Total	518,072	562,199	735,860
County Commissioners			
Salaries	1,597,331	74,967	80,000
Health Insurance		900	1,000
Commodities			
Office Supplies			
Contractual Services		150	200
Water Use		40	50
Phone Use			
Cell Phone			
Gas Service		150	200
Electric Service		900	1,000
FICA/Medicare Withholding		5,568	6,000
KPERS		7,184	7,680
Work Comp Insurance		115	150
Unemployment			
Multiline Insurance (KCAMP)		500	550
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Legal Settlement		600,000	600,000
Total	1,597,331	690,474	696,830
County Counselor			
Salaries	54,530	58,262	62,812
Health Insurance		10,363	9,494
Commodities			
Office Supplies		1,000	1,000
Contractual Services			
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding		4,457	4,805
KPERS		5,494	6,030
Work Comp Insurance		54	60
Unemployment		58	63
Multiline Insurance (KCAMP)			
Capital Outlay			
Transfers			
Reserve Fund Transfers			
H.S.A.			1,750
Total	54,530	79,688	86,014
County Register of Deeds			
Salaries	260,680	167,176	181,248
Health Insurance		74,478	69,212
Commodities		5,400	5,940
Office Supplies		2,260	2,480
Contractual Services		3,400	7,850
Water Use		150	150
Phone Use		2,000	2,000
Cell Phone			
Gas Service		600	600
Electric Service		2,000	2,200
FICA/Medicare Withholding		12,789	12,705
KPERS		15,480	15,944
Work Comp Insurance		100	100
Unemployment		167	166
Multiline Insurance (KCAMP)		995	1,000
Capital Outlay/Budget cut			
Transfers			
Reserve Fund Transfers			
Total	260,680	286,995	301,595
County Treasurer			
Salaries	527,137	319,322	367,417
Health Insurance		143,979	106,508
Commodities		85	40
Office Supplies		4,625	4,675
Contractual Services		33,305	34,580

Water Use		125	125
Phone Use		1,350	1,400
Cell Phone			
Gas Service		700	750
Electric Service		1,800	1,800
FICA/Medicare Withholding		24,428	28,107
KPERS		29,569	35,272
Work Comp Insurance		200	229
Unemployment		319	367
Multiline Insurance (KCAMP)		2,400	2,400
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	527,137	562,207	583,670
Courthouse General			
Salaries	684,007	5,000	5,000
Health Insurance		1,300	1,300
Commodities		220,000	220,000
Office Supplies		15,000	15,000
Contractual Services		2,200	2,200
Juvenile Care		13,000	13,000
Water Use			
Phone Use		7,500	7,500
FICA/Medicare		30,000	30,000
Gas Service		8,700	8,700
Electric Service			
Multiline Insurance (KCAMP)		7,000	7,000
KPERS		10,112	10,112
Treas Checks/Misc		10,627	10,627
Wellness Program			
Workers Comp		59,000	59,000
Unemployment		204,000	204,000
Transfers		101,262	101,262
Payroll Reserve for Pay Enhancements		34,000	34,000
Health Insurance Reserve			
Capital Outlay			
Total	684,007	728,701	728,701
Total - Page 6b	**4,918,147**	**4,294,374**	**4,569,213**

Jefferson County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
District Court			
Salaries	84,329		
Health Insurance			
Commodities			
Office Supplies		8,000	8,000
Contractual Services		82,987	82,987
Water Use			
Phone Use		7,888	7,888
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			
Capital Outlay		10,000	10,000
Transfers			
Reserve Fund Transfers			
Total	84,329	108,875	108,875
Emergency Management			
Salaries	154,290	77,542	80,644
Health Insurance		31,729	29,400
Commodities		20,000	21,199
Office Supplies		1,100	1,000
Contractual Services		12,750	13,350
Water Use			
Phone Use		275	525
Cell Phone		1,500	1,200
Gas Service			
Electric Service		2,100	2,300
FICA/Medicare Withholding		5,932	6,169
KPERS		7,180	7,742
Work Comp Insurance		2,202	1,427
Unemployment		78	81
Multiline Insurance (KCAMP)		5,000	5,300
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	154,290	167,388	170,337
4 County Court Costs			
Salaries	32,702		
Health Insurance			
Commodities		3,000	3,000
Office Supplies		4,000	4,000
Contractual Services		53,000	28,864
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	32,702	60,000	35,864

4-H Fair			
Commodities	12,397		
Contractual Services		7,690	5,500
Gas Service			
Electric Service			
Multiline Insurance (KCAMP)		4,364	5,454
Reserve Fund Transfers			
Capital Outlay			10,000
Total	12,397	12,054	20,954
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
4-H Maintenance			
Commodities	10,432	2,200	2,200
Contractual Services		3,534	3,534
Water Use		100	100
Phone Use		100	100
Gas Service		1,131	1,322
Electric Service		7,435	7,435
Office Supplies		220	220
Total	10,432	14,720	14,911
Community Development			
Salaries	274,948	178,064	189,443
Health Insurance		84,833	78,706
Commodities		1,500	1,500
Office Supplies		2,000	2,000
Contractual Services		20,000	20,000
Water Use		125	125
Phone Use		600	1,000
Cell Phone			
Gas Service		450	450
Electric Service		1,500	1,500
FICA/Medicare Withholding		13,622	14,492
KPERS		16,489	18,187
Work Comp Insurance		147	158
Unemployment		178	189
Multiline Insurance (KCAMP)		2,300	2,300
Capital Outlay		4,000	4,000
Transfers/Budget Cut			
Reserve Fund Transfers			
Total	274,948	325,808	334,050
Allocations			
Conservation District	39,801	39,801	39,801
Mental Health (Guidance Center)	116,431	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	22,666
JAAA Appropriation	16,500	18,500	18,500
Meals on Wheels	8,000	10,000	10,000
Historical Society	18,047	20,455	20,895
Transfers	2,000		
Total	298,445	309,853	310,293
Total - Page 6c	**867,543**	**998,698**	**995,284**

Jefferson County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Appointed Attorney Expense			
Attorney Fees	100,000	100,000	100,000
Total	100,000	100,000	100,000
GIS			
Salaries	280,893	171,677	178,273
Health Insurance		30,154	28,029
Commodities		1,000	700
Office Supplies		2,300	2,000
Contractual Services		57,160	56,160
Water Use			
Phone Use		1,300	1,250
Cell Phone			
Gas Service		350	300
Electric Service		850	850
FICA/Medicare Withholding		13,133	13,638
KPERS		15,897	17,114
Work Comp Insurance		104	108
Unemployment		172	178
Multiline Insurance (KCAMP)			
Capital Outlay		12,750	9,650
Transfers			
Reserve Fund Transfers			
Total	280,893	306,847	308,250
Information Technology			
Salaries	638,524	322,078	375,109
Health Insurance		62,717	67,613
Commodities		2,500	2,500
Office Supplies		3,000	3,000
Contractual Services		112,180	118,480
Water Use		400	400
Phone Use		3,200	3,700
Cell Phone			
Gas Service		500	650
Electric Service		3,500	500
FICA/Medicare Withholding		24,639	28,696
KPERS		29,824	36,010
Work Comp Insurance		193	225
Unemployment		322	375
Multiline Insurance (KCAMP)		6,000	6,200
Capital Outlay		106,000	108,700
Transfers			
Reserve Fund Transfers			
Total	638,524	677,053	752,158
County Coroner			
Contractual	62,800	50,000	50,000
Total	62,800	50,000	50,000
Reimbused Expenses to Depts			
Health Department	1,118,153	1,143,859	1,332,820
Ambulance Department	666,000	627,000	588,250
Total	1,784,153	1,770,859	1,921,070
Special Building Maintenance			

			15,000
Total	0	0	15,000
Total	0	0	0
Total	0	0	0
Total - Page 6d	**2,866,370**	**2,904,759**	**3,146,478**

Jefferson County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 - Page6b	4,918,147	4,294,374	4,569,213
Total - Page 6c	867,543	998,698	995,284
Total - Page 6d	2,866,370	2,904,759	3,146,478
Total - Page 6e	0	0	0
Total Expenditures**	**8,652,060**	**8,197,831**	**8,710,975**

**Note: The Detail Total Expenditures should match to the General Subtotal.

Jefferson County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	136,762	35,449	76,545
Receipts:			
Ad Valorem Tax	231,486	429,487	xxxxxxxxxxxxxxxx
Delinquent Tax	10,724	5,000	
Motor Vehicle Tax	54,130	25,092	40,953
Recreational Vehicle Tax	1,316	675	1,041
16/20M Vehicle Tax		1,023	1,648
Commercial Vehicle Tax	2,552	1,288	2,010
Watercraft Tax		1,411	2,304
Transfers In	117,591		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**417,799**	**463,976**	**47,956**
Resources Available:	**554,561**	**499,425**	**124,501**
Expenditures:			
Principal	395,000	400,000	410,000
Interest	31,030	22,880	14,170
Transfers Out	93,082		
Cash Reserve (2025 column)			45,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**519,112**	**422,880**	**469,170**
Unencumbered Cash Balance Dec 31	35,449	76,545	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	439,171	467,880	469,170
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	469,170
		Tax Required	344,669
	Delinquent Comp Rate:	2.0%	6,893
		Amount of 2024 Ad Valorem Tax	351,562

CPA Summary

Jefferson County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Works**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	316,515	193,874	187,419
Receipts:			
Ad Valorem Tax	6,820,658	7,820,366	xxxxxxxxxxxxxxxxxx
Delinquent Tax	165,229	50,000	50,000
Motor Vehicle Tax	861,413	738,873	745,704
Recreational Vehicle Tax	21,229	19,884	18,947
16/20M Vehicle Tax		30,123	30,012
Commercial Vehicle Tax	41,156	37,918	36,607
Watercraft Tax		41,563	41,944
Special City & County Highway	722,955	713,172	676,622
County Equalization			
Federal Flood Control	23,509	10,000	10,000
Chemical Sales-Aux Services	217,990	150,000	150,000
Reimbursements	65,473	45,000	45,000
Permits	1,700		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	5,033		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**8,946,345**	**9,656,899**	**1,804,836**
Resources Available:	**9,262,860**	**9,850,773**	**1,992,255**

CPA Summary

2025

Jefferson County

FUND PAGE - ROAD

Adopted Budget Public Works	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	9,262,860	9,850,773	1,992,255
Expenditures from detail page:			
Road & Bridge	8,032,911	8,532,560	9,126,636
Auxillary Services	1,036,075	1,130,794	1,213,451
Rock	0	0	0
Sealing	0	0	0
Pavement	0	0	0
Other	0	0	0
Subtotal	9,068,986	9,663,354	10,340,087
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,068,986**	**9,663,354**	**10,340,087**
Unencumbered Cash Balance Dec 31	193,874	187,419	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	9,080,437	9,663,354	10,340,087
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,340,087
		Tax Required	8,347,832
	Delinquent Comp Rate:	2.0%	166,957
		Amount of 2024 Ad Valorem Tax	8,514,789

CPA Summary

Jefferson County 2025

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget **Public Works**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Road & Bridge			
Salaries	6,912,911	1,860,386	1,994,429
Health Insurance		582,400	650,593
Commodities		3,952,175	4,301,526
Office Supplies		4,164	4,000
Contractual Services		992,406	1,013,425
Water Use		2,176	2,222
Phone Use		5,725	5,845
Cell Phone		2,519	2,572
Gas Service		11,477	11,718
Electric Service		17,520	17,888
FICA/Medicare Withholding		127,587	132,734
KPERS		161,368	174,015
Work Comp Insurance		30,936	31,418
Unemployment		10,055	11,080
Multiline Insurance (KCAMP)		71,666	73,171
Capital Outlay		700,000	700,000
Transfers			
Reserve Fund Transfers/Budget Cut	1,120,000		
Total	8,032,911	8,532,560	9,126,636
Auxillary Services			
Salaries	901,075	460,552	472,773
Health Insurance		145,310	154,896
Commodities		313,305	325,780
Office Supplies		989	1,000
Contractual Services		73,242	82,780
Water Use		700	700
Phone Use		3,435	3,435
Cell Phone			
Gas Service		3,779	3,859
Electric Service		6,298	6,421
FICA/Medicare Withholding		35,232	36,167
KPERS		42,647	45,386
Work Comp Insurance		4,844	4,781
Unemployment		461	473
Multiline Insurance (KCAMP)		10,000	10,000
Capital Outlay		30,000	65,000
Transfers			
Reserve Fund Transfers	135,000		
Total	1,036,075	1,130,794	1,213,451
Rock			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Sealing			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Pavement			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Page**	9,068,986	9,663,354	10,340,087

**Note: Total Detail Page totals should be equal to Road Subtotal.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	124,090	378,775	281,198
Receipts:			
Ad Valorem Tax	670,502	781,202	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,878	5,000	5,000
Motor Vehicle Tax	78,122	39,997	74,491
Recreational Vehicle Tax	1,900	1,076	1,893
16/20 M Vehicle Tax		1,631	2,998
Commercial Vehicle Tax	3,683	2,053	3,657
Watercraft Tax		2,250	4,190
User Fees	684,943	325,000	325,000
Payments from General Fund	666,000	652,000	588,250
Reimbursements	527		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	163		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,122,718**	**1,810,209**	**1,005,479**
Resources Available:	**2,246,808**	**2,188,984**	**1,286,677**
Expenditures:			
Salaries	937,652	989,614	1,091,073
Health Insurance		281,874	291,031
Commodities	108,062	130,225	134,675
Office Supplies		5,000	5,000
Contractual Services	654,727	82,000	85,300
Water Use		2,700	2,700
Phone Use		6,200	6,200
Cell Phone		2,800	3,000
Gas Service		9,200	9,200
Electric Service		9,500	9,500
FICA/Medicare Withholding		70,044	71,665
KPERS		190,485	206,829
Work Comp Insurance		17,228	19,893
Unemployment		916	937
Multiline Insurance (KCAMP)		10,000	19,000
Capital Outlay	2,592	100,000	100,000
Transfers			
Reserve Fund Transfers	165,000		125,000
H.S.A.			1,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,868,033**	**1,907,786**	**2,182,503**
Unencumbered Cash Balance Dec 31	378,775	281,198	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,909,851	1,907,786	2,182,503
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,182,503
		Tax Required	895,826
	Delinquent Comp Rate:	2.0%	17,917
		Amount of 2024 Ad Valorem Tax	913,743

State of Kansas
County

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,796	-1,204	0
Receipts:			
Ad Valorem Tax	369,026	426,797	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,161	5,000	
Motor Vehicle Tax	54,599	39,997	40,697
Recreational Vehicle Tax	1,323	1,076	1,034
16/20 M Vehicle Tax		1,631	1,638
Commercial Vehicle Tax	2,564	2,053	1,998
Watercraft Tax		2,250	2,289
Reimbursements	15		
Copies		500	400
Maps		300	250
User Fees		6,000	6,000
Transfer from Capital Improvement		25,000	
Transfer from Equip Reserve	100,000	75,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	6,641	370	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**546,329**	**585,974**	**54,306**
Resources Available:	**557,125**	**584,770**	**54,306**
Expenditures:			
Salaries	360,039	370,200	403,313
Health Insurance		102,855	106,280
Commodities	10,996	2,600	2,600
Office Supplies		12,400	11,400
Contractual Services	187,294	24,035	24,070
Water Use		200	100
Phone Use		1,500	1,800
Cell Phone			
Gas Service		1,200	1,000
Electric Service		2,800	2,200
FICA/Medicare Withholding		28,320	30,853
KPERS		34,281	38,718
Work Comp Insurance		309	339
Unemployment		370	403
Multiline Insurance (KCAMP)		3,700	3,700
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**558,329**	**584,770**	**626,776**
Unencumbered Cash Balance Dec 31	-1,204	0	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	553,675	584,770	626,776
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	626,776
See Tab B		Tax Required	572,470
	Delinquent Comp Rate:	2.0%	11,449
		Amount of 2024 Ad Valorem Tax	583,919

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	400,993	411,954	176,635
Receipts:			
Ad Valorem Tax	120,324	123,000	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,631	2,000	2,000
Motor Vehicle Tax	15,893	13,044	11,729
Recreational Vehicle Tax	386	351	298
16/20 M Vehicle Tax		532	472
Commercial Vehicle Tax	748	669	576
Watercraft Tax		734	660
Reimb Benefits & Utilities (from General Fu	1,118,153	1,143,859	1,332,820
Other Reimbursements	1,438	600	1,000
Home Health	704,489	725,000	740,000
User Fees	146,560	145,000	150,000
Donations/Program Income	710	1,250	1,000
Contracts	170,635	140,000	140,000
Memorials	4,331	500	500
Grants	102,145	115,000	128,110
Hospice	357,124	375,000	460,000
Transfers In			
ARPA Federal Money			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,746,567**	**2,786,539**	**2,969,165**
Resources Available:	**3,147,560**	**3,198,493**	**3,145,800**
Expenditures:			
Salaries	1,490,619	1,616,131	1,700,498
Health Insurance		413,847	414,928
Commodities	174,760	157,500	165,240
Office Supplies		19,000	24,000
Contractual Services	1,068,598	467,850	589,000
Water Use		1,300	1,200
Phone Use		8,500	8,500
Cell Phone		16,320	16,100
Gas Service		3,200	3,500
Electric Service		13,000	15,000
FICA/Medicare Withholding		123,606	130,061
KPERS		149,620	163,213
Work Comp Insurance		8,208	8,518
Unemployment		1,616	1,700
Multiline Insurance (KCAMP)		22,160	24,930
Capital Outlay	1,629		
Transfers			
Reserve Fund Transfers			
Cash Reserve (2025 column)			
Miscellaneous			17,305
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,735,606**	**3,021,858**	**3,283,693**
Unencumbered Cash Balance Dec 31	411,954	176,635	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,926,609	3,021,858	3,283,693
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,283,693
		Tax Required	137,893
	Delinquent Comp Rate:	2.0%	2,758
		Amount of 2024 Ad Valorem Tax	140,651

Adopted Budget **Law Enforcement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	153,958	104,455	81,443
Receipts:			
Ad Valorem Tax	3,855,959	4,133,900	xxxxxxxxxxxxxxxxx
Delinquent Tax	101,947		
Motor Vehicle Tax	493,032	417,720	394,184
Recreational Vehicle Tax	11,986	11,242	10,016
16/20 M Vehicle Tax		17,030	15,864
Commercial Vehicle Tax	23,237	21,437	19,351
Watercraft Tax		23,497	22,172
Boarding Fees	60,759	42,000	5,000
Paper Process Fee	7,485	8,000	7,500
Driver's License Check		1,500	3,400
Lake Patrol Contract			
Transfer from Equipment Reserve		100,000	
Interest on Idle Funds			
Reimbursments			55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,940	5,000	1,400
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,559,345**	**4,781,326**	**533,887**
Resources Available:	**4,713,303**	**4,885,781**	**615,330**
Expenditures:			
Salaries	2,426,214	2,462,163	2,596,928
Health Insurance		784,133	736,967
Commodities	203,942	272,500	280,000
Office Supplies		20,000	20,500
Contractual Services	1,857,043	414,996	527,660
Water Use		13,000	13,000
Phone Use		11,000	12,000
Cell Phone		15,800	15,800
Gas Service		11,650	13,000
Electric Service		54,000	54,000
FICA/Medicare Withholding		188,356	198,665
KPERS & KPF		428,696	480,161
Work Comp Insurance		31,582	33,518
Unemployment		2,462	2,597
Multiline Insurance (KCAMP)		94,000	94,000
Capital Outlay	26,649		
Transfers			
Reserve Fund Transfers	95,000		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,608,848**	**4,804,338**	**5,078,796**
Unencumbered Cash Balance Dec 31	104,455	81,443	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,625,761	4,804,338	5,078,796
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,078,796
		Tax Required	4,463,466
	Delinquent Comp Rate:	2.0%	89,269
		Amount of 2024 Ad Valorem Tax	4,552,735

CPA Summary

Jefferson County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto Administration**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,192	46,763	76,966
Receipts:			
Fees Collected	179,182	190,000	193,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	**179,182**	**190,000**	**193,000**
Resources Available:	**221,374**	**236,763**	**269,966**
Expenditures:			
Salaries	101,471	107,606	113,736
Health Insurance		19,968	28,029
Commodities	4,076	345	1,345
Office Supplies		6,700	6,800
Contractual Services	49,064	4,505	4,555
Water Use			
Phone Use		2,300	2,300
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding		8,232	8,701
KPERS		9,964	10,919
Work Comp Insurance		69	73
Unemployment		108	114
Multiline Insurance (KCAMP)			
Capital Outlay			
Transfers			
Reserve Fund Transfers	20,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	**174,611**	**159,797**	**176,572**
Unencumbered Cash Balance Dec 31	46,763	76,966	93,394
2023/2024/2025 Budget Authority Amo	171,183	159,797	176,572

See Tab A

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amo	0	0	0

CPA Summary

State of Kansas
County
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Jefferson County
will meet on August 26, 2024 at 1:00 PM at Oskaloosa City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,652,060	18.276	8,197,831	14.867	8,960,975	3,744,212	13.524
Debt Service	519,112	1.035	422,880	1.649	469,170	351,562	1.270
Public Works	9,068,986	30.497	9,663,354	30.033	10,340,087	8,514,789	30.754
Ambulance	1,868,033	2.998	1,907,786	3.000	2,182,503	913,743	3.300
Appraiser's Cost	558,329	1.650	584,770	1.639	626,776	583,919	2.109
Health	2,735,606	0.538	3,021,858	0.472	3,283,693	140,651	0.508
Law Enforcement	4,608,848	17.241	4,804,338	15.876	5,078,796	4,552,735	16.444
Auto Administration	174,611		159,797		176,572		
Totals	28,185,585	72.235	28,762,614	67.536	31,118,572	18,801,611	67.909
						*Revenue Neutral Rate***	*63.515*
Less: Transfers	0		0		0		
Net Expenditure	28,185,585		28,762,614		31,118,572		
Total Tax Levied	16,502,951		17,586,024		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	228,777,039		260,792,572		276,863,285		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,721,417	1,904,253	1,479,989
Revenue Bonds	0	0	0
Other	853,894	596,895	423,845
Lease Pur. Princ.	136,137	50,481	25,363
Total	3,711,448	2,551,629	1,929,197

*Tax rates are expressed in mills

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

Julie Dunkle
County Clerk

Notice of Revenue Neutral Rate Intent

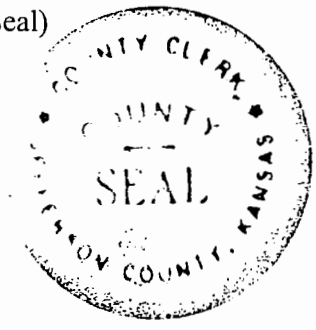
THE GOVERNING BODY OF JEFFERSON COUNTY, KANSAS, HEREBY NOTIFIES THE JEFFERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 67.909. The date of our hearing is August 26, 2024 at 1:00 PM and will be held at Oskaloosa City Hall 212 W. Washington in Oskaloosa, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 9, 2024

(Seal)



Julie A. Dunkel
Clerk or Officer of Governing Body

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 August 26th at 1:00 p.m.
Resolution No. 2024-019

Governing Body Member	Yes	No	No Vote
David Christy	YES		
Richard Malm	YES		
Doug Walbridge	YES		
TOTAL			

Certified:

Jefferson County Clerk

COUNTY CLERK COUNTY SEAL JEFFERSON COUNTY, KANSAS

Resolution No. 2024-019

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 63.515 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 AUGUST 26, 2024 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 63.515 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 26TH day of AUGUST 2024 and SIGNED by the Governing Body.

Attested:

County Clerk

COUNTY CLERK COUNTY SEAL JEFFERSON COUNTY, KANSAS

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PUBLIC NOTICE

(Published in The Oskaloosa Independent/Valley Falls Vindicator July 18, 2024)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Jefferson County

will meet on August 26, 2024 at 1:00 PM at Oskaloosa City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,652,060	18.276	8,197,831	14.867	8,960,975	3,744,212	13.524
Debt Service	519,112	1.035	422,880	1.649	469,170	351,562	1.270
Public Works	9,068,986	30.497	9,663,354	30.033	10,340,087	8,514,789	30.754
Ambulance	1,868,033	2.998	1,907,786	3.000	2,182,503	913,743	3.300
Appraiser's Cost	558,329	1.650	584,770	1.639	626,776	583,919	2.109
Health	2,735,606	0.538	3,021,858	0.472	3,283,693	140,651	0.508
Law Enforcement	4,608,848	17.241	4,804,338	15.876	5,078,796	4,552,735	16.444
Auto Administration	174,611		159,797		176,572		
Totals	28,185,585	72.235	28,762,614	67.536	31,118,572	18,801,611	67.909
						*Revenue Neutral Rate***	63.515
Less: Transfers	0		0		0		
Net Expenditure	28,185,585		28,762,614		31,118,572		
Total Tax Levied	16,502,951		17,586,024		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	228,777,039		260,792,572		276,863,285		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,721,417	1,904,253	1,479,989
Revenue Bonds	0	0	0
Other	853,894	596,895	423,845
Lease Pur. Princ.	136,137	50,481	25,363
Total	3,711,448	2,551,629	1,929,197

*Tax rates are expressed in mills

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