

2020

Jefferson County

**CERTIFICATE (2)**

		2020 Adopted Budget					
		Page No.	Res/Notice of Vote	Expenditures	2019 Amount of Ad Valorem	County Clerk's Use Only	
						Nov. 1 Final Assessed Valuation	Computed Mill Rate*
Table of Contents:							
Fund	K.S.A.						
Bloomfield Cemetery			Yes	3,656	2,500	1,069,331	2.338
Buster Cemetery			No	5,295	4,500	5,752,314	0.782
Denison Cemetery			No	0	0		
Fowler Cemetery			Yes	14,968	4,905	4,548,589	1.078
Gragg Chapel Cemetery			No	6,849	1,500	2,675,897	0.561
Grantville Cemetery			No	63,757	7,664	12,005,231	0.638
Hardy Oak Cemetery			No	4,599	4,000	12,432,145	0.322
Hull Grove Cemetery			No	14,863	1,569	1,604,988	0.978
McLouth Cemetery			Yes	78,263	18,085	9,364,388	1.931
Meriden Cemetery			No	38,186	11,846	23,513,206	0.504
Nortonville Cemetery			No	20,585	7,352	12,247,337	0.600
Oak Ridge Cemetery			No	27,025	7,000	15,255,265	0.459
Ozawkie Cemetery			No	69,820	11,165	13,898,027	0.803
Pleasant View Cemetery			No	10,979	9,309	16,014,258	0.581
Plum Grove Cemetery			Yes	1,587	1,440	1,696,810	0.848
Reformed Presbyterian Cem			No	9,771	2,500	3,448,513	0.725
Rose Hill Cemetery			No	4,497	4,000	11,015,428	0.363
Spring Grove Cemetery			No	6,872	5,000	2,924,687	1.710
Underwood Cemetery			No	9,498	2,179	7,899,424	0.276
Wildhorse Cemetery			No	5,261	1,636	6,405,304	0.255
Winchester Cemetery			No	7,676	3,883	5,097,243	0.762
Fairview Cemetery			No	3,784	2,300	1,578,216	1.458
			No	0	0		
			No	0	0		
			No	0	0		
			No	0	0		
			No	0	0		
			No	0	0		
			No	0	0		
			No	0	0		

\*Note: The November 1 valuation should be entered only if an amount is entered in the ad valorem column.

Page No.

2020

CONSOLIDATED METHOD FUND PAGE

County Name Jefferson County  
Special District Name Bloomfield Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	28	62	832
Ad Valorem Tax	1,860	1,900	XXXXXXXXXXXXX
Delinquent Tax	34	198	50
Motor Vehicle Tax	208	4	169
Recreational Vehicle Tax	6	14	5
16/20M Vehicle Tax	11	850	17
Commercial Vehicle Tax	73	21	62
Watercraft Tax	18		21
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>2,211</b>	<b>2,987</b>	<b>324</b>
<b>Resources Available:</b>	<b>2,239</b>	<b>3,049</b>	<b>1,156</b>
Expenditures:			
Mowing	2,177	2,217	3,056
Maintenance Reserve			600
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>2,177</b>	<b>2,217</b>	<b>3,656</b>
Unencumbered Cash Balance, Dec 31	62	832	XXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,656
Tax Required			2,500
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			2,500

CPA summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,900	169	5	17	62	21
Total	1,900	169	5	17	62	21

County Treas MVT Estimate 169  
County Treas RVT Estimate 5  
County Treas 16/20M Estimate 17  
County Treas Commercial Vehicle Tax Estimate 62  
County Treas Watercraft Tax Estimate 21

MVT Factor 0.08881  
RVT Factor 0.00285  
16/20M Factor 0.00875  
Commercial Vehicle Factor 0.03245  
Watercraft Factor 0.01093

2020

Jefferson County  
Bloomfield Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 1,900
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 1,900

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 6,890	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 18,478	
5b. Personal property 2018	- 12,251	
5c. Increase in personal property (5a minus 5b)	+ 6,227	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	0	
7. Total valuation adjustment (sum of 4, 5c, and 6)	13,117	
8. Total estimated valuation July 1, 2019	1,069,331	
9. Total valuation less valuation adjustment (8 minus 7)	1,056,214	
10. Factor for increase (7 divided by 9)	0.01242	
11. Amount of increase (10 times 3)	+ \$ 24	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 1,924	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	1,924	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 48	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 1,972	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

RESOLUTION NO. 2019-01

*A resolution expressing the property taxation policy of the Bloomfield Cemetery governing body with respect to financing the annual budget for 2020*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Bloomfield Cemetery exceeding the amount levied to finance the 2019 budget of the Bloomfield Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

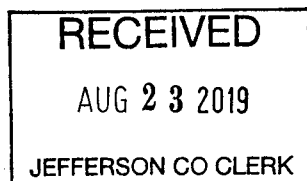
Whereas, Bloomfield Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Bloomfield Cemetery governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 23 day of Aug, 2019 by the Bloomfield Cemetery governing body, Jefferson County, Kansas.

Bloomfield Cemetery Governing Body



Sarah J. Haller  
Patricia S. Kirkwood  
Ruth M. Wood

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS )  
 ) ss:  
JEFFERSON COUNTY )

Clarke E. Davis and/or Marveta F. Davis and/or Corey L. Davis, being first duly sworn, deposes and says: That they are the business managers of *The Valley Falls Vindicator* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Jefferson County, Kansas, with a general paid circulation on a weekly, monthly, or yearly basis in Jefferson County, Kansas, and that said newspaper is not a trade, religious, or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Valley Falls, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one

consecutive weeks, the first publication thereof being made as aforesaid on the 19th day of

September, 20 19, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_\_,  
\_\_\_\_\_, 20\_\_\_\_\_,  
\_\_\_\_\_, 20\_\_\_\_\_,  
\_\_\_\_\_, 20\_\_\_\_\_.

Charles E. Davis

Subscribed and sworn to before me this 19th day of

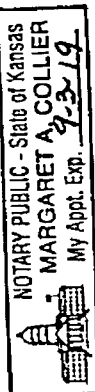
September 20 19  
Margaret A. Collier  
Notary Public

My commission expires 9-3-19

Printer's fee \$ 11.00

Proof \$ 4.00

Total Charge \$ 15.00



## PUBLIC NOTICE

(Published in The Valley Falls Vindicator September 19, 2019)1t

### Notice of Vote – Bloomfield Cemetery

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

# RECEIVED

SEP 20 2019

JEFFERSON COUNTY CLERK  
ACCOUNTS PAYABLE

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Buster Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	107	97	95
Ad Valorem Tax	4,485	4,500	XXXXXXXXXXXXXX
Delinquent Tax	42		25
Motor Vehicle Tax	703	619	640
Recreational Vehicle Tax	15	13	14
16/20M Vehicle Tax	37	31	6
Commercial Vehicle Tax	8	7	7
Watercraft Tax	7	8	8
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>5,297</b>	<b>5,178</b>	<b>700</b>
<b>Resources Available:</b>	<b>5,404</b>	<b>5,275</b>	<b>795</b>
Expenditures:			
Mowing	5,307	5,180	5,295
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>5,307</b>	<b>5,180</b>	<b>5,295</b>
Unencumbered Cash Balance, Dec 31	97	95	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			5,295
Tax Required			4,500
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			4,500

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,500	640	14	6	7	8
Total	4,500	640	14	6	7	8

County Treas MVT Estimate 640  
County Treas RVT Estimate 14  
County Treas 16/20M Estimate 6  
County Treas Commercial Vehicle Tax Estimate 7  
County Treas Watercraft Tax Estimate 8

MVT Factor 0.14211  
RVT Factor 0.00303  
16/20M Factor 0.00142  
Commercial Vehicle Factor 0.00158  
Watercraft Factor 0.00171

2020

Jefferson County  
Buster Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 4,500
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 4,500

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 95,464	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 95,464	
5b. Personal property 2018	- 74,755	
5c. Increase in personal property (5a minus 5b)	+ 20,709	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	0	
7. Total valuation adjustment (sum of 4, 5c, and 6)	116,173	
8. Total estimated valuation July 1, 2019	5,752,314	
9. Total valuation less valuation adjustment (8 minus 7)	5,636,141	
10. Factor for increase (7 divided by 9)	0.02061	
11. Amount of increase (10 times 3)	+ \$ 93	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 4,593	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	4,593	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 113	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 4,706	

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In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

County Name Jefferson County  
Special District Name Denison Cemetery

**FUND PAGE**

Adopted Budget for  
**GENERAL FUND**

<b>FUND PAGE</b> Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	5	2	0
Ad Valorem Tax	496	496	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	23	23	
Recreational Vehicle Tax	2	2	
16/20M Vehicle Tax	1	1	
Commercial Vehicle Tax			
Watercraft Tax	1	1	
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>522</b>	<b>523</b>	<b>0</b>
<b>Resources Available:</b>	<b>527</b>	<b>525</b>	<b>0</b>
Expenditures:			
Joint District with Jackson Co-Paid to JA Co Treas	525	525	
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>525</b>	<b>525</b>	<b>0</b>
Unencumbered Cash Balance, Dec 31	2	0	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			0
Tax Required			0
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			0

Jackson is  
County home  
the County

CPA Summary

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

Budgeted Fund Names		Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
			MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General		0					
Total		0	0	0	0	0	0

County Treas MVT Estimate	<u>21</u>				
County Treas RVT Estimate		<u>1</u>			
County Treas 16/20M Estimate			<u>0</u>		
County Treas Commercial Vehicle Tax Estimate				<u>0</u>	
County Treas Watercraft Tax Estimate					<u>0</u>

MVT Factor	<u>0.00000</u>				
RVT Factor		<u>0.00000</u>			
16/20M Factor			<u>0.00000</u>		
Commercial Vehicle Factor				<u>0.00000</u>	
Watercraft Factor					<u>0.00000</u>



2020

Jefferson County  
Denison Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>0</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>0</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>0</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>781</u>	
5b. Personal property 2018	- <u>819</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 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>0</u>	
8. Total estimated valuation July 1, 2019	<u>499,480</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>499,480</u>	
10. Factor for increase (7 divided by 9)	<u>0.00000</u>	
11. Amount of increase (10 times 3)	+ \$ <u>0</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>0</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>0</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>0</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>0</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Fowler Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	7,278	8,387	9,478
Ad Valorem Tax	2,233	3,905	xxxxxxxxxxxxxx
Delinquent Tax	13	25	25
Motor Vehicle Tax	324	484	523
Recreational Vehicle Tax	6	7	8
16/20M Vehicle Tax	21	29	6
Commercial Vehicle Tax	19	24	19
Watercraft Tax	4	4	4
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	96	113	
Co Treas Bal Dec 31	(113)		
Misc			
Leavenworth County Taxes	1,890		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>4,492</b>	<b>4,591</b>	<b>585</b>
<b>Resources Available:</b>	<b>11,771</b>	<b>12,978</b>	<b>10,063</b>
Expenditures:			
Operations	359	400	400
Mowing	3,025	3,100	14,568
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>3,384</b>	<b>3,500</b>	<b>14,968</b>
Unencumbered Cash Balance, Dec 31	8,387	9,478	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			14,968
Tax Required			4,905
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			4,905

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,300	523	8	6	19	4
Total	2,300	523	8	6	19	4

County Treas MVT Estimate 523  
County Treas RVT Estimate 8  
County Treas 16/20M Estimate 6  
County Treas Commercial Vehicle Tax Estimate 19  
County Treas Watercraft Tax Estimate 4

MVT Factor 0.22749  
RVT Factor 0.00362  
16/20M Factor 0.00250  
Commercial Vehicle Factor 0.00820  
Watercraft Factor 0.00172

2020

Jefferson County  
Fowler Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>3,905</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>3,905</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>5,958</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>19,728</u>	
5b. Personal property 2018	- <u>12,827</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>6,901</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in Use during 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>12,859</u>	
8. Total estimated valuation July 1, 2019	<u>1,577,144</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,564,285</u>	
10. Factor for increase (7 divided by 9)	<u>0.00822</u>	
11. Amount of increase (10 times 3)	+ \$ <u>32</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>3,937</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>3,937</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>98</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>4,035</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

RESOLUTION NO. 2019-01

*A resolution expressing the property taxation policy of the Fowler Cemetery governing body with respect to financing the annual budget for 2020*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Fowler Cemetery exceeding the amount levied to finance the 2019 budget of the Fowler Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Fowler Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fowler Cemetery governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 15th day of July, 2019 by the Fowler Cemetery governing body, Jefferson County, Kansas.

Fowler Cemetery Governing Body

Debbie Gullis, Treasurer

Michael Gullis, President

Received  
on

**JUL 22 2019**

Jefferson County  
Clerk's Office

# Works by Atchison artist on display at 'Old Town'

Those who enjoy Halloween as much as Atchison's Myrna McConnaughey does may want to take a look at the "large group" of works by her that is currently on display at Old Jefferson Town in Oskaloosa.

The exhibit, titled "A Fun Halloween," will be in place through Sunday, Sept. 29 at John Stuart Curry Boyhood Home and Museum. The hours for viewing are 1 to 5 p.m. the next two Saturdays and 1:30 to 5 p.m. the next two Sundays.

There is no charge for admission to the home and museum.

The exhibit includes about 25 paintings, "Witchypoo" and "Fascination" among them.

Myrna's favorite holiday is Halloween! She loves the fun of

the holiday," exhibit coordinator Virginia Winsor reported recently in an email sent to the paper.

According to Winsor, McConnaughey "has always loved art and crafts" and owned a ceramic shop and did custom ceramics for several years. In 1990, she joined other amateur artists at Atchison Project Concern, where the group received instruction from artist Patty Boldridge.

Owned and operated by the Jefferson County Historical Society, OJT will wrap up its summer season on the 29th. Afterward, the 10-acre pioneer village will be open Saturdays only until the first full weekend next May.

# request that would have cost customers \$93 million

The Kansas Corporation Commission denied Westar Energy's request Sept. 12 for ratepayers to bear the cost of its seven-month lease and subsequent purchase in Aug. 2019 of an 8% interest in Jeffrey Energy Center. Had it been approved, the cost to ratepayers would have amounted to approximately \$93 million in increased rates over the next 15 years.

In rejecting the request, the Commission order states Westar failed to meet its burden of showing that its new lease and purchase agreement was a prudent decision for its retail customers and that Westar entered into the agreement knowing it did not need the 8% portion of JEC to satisfy its capacity requirements and the settlement agreement would increase customers' rates.

Prior to the August purchase, Westar and Kansas City Power & Light owned 92% of the Jeffrey Energy Center. Midwest Power Company owned the remaining 8% and leased it to Westar. The power generated was sold to Mid-Kansas Electric Company through a Power Purchase Agreement. The lease and purchase agreements both expired on January 3, 2019. Westar then opted for a new lease and subsequent purchase of the 8% and asked the Commission to approve the recovery of costs through its Retail Energy Cost Adjustment which is included in customer rates.

The order does allow Westar to operate the 8% portion of JEC for wholesale sales and retain revenues resulting from that portion of the plant for their shareholders.

The Commission's regulatory oversight requires balancing the interests of the public and the utility while ensuring reliable and cost efficient service.

## PUBLIC NOTICE

(Published in The Oskaloosa Independent September 19, 2019)1t

### Notice of Vote – Plum Grove Cemetery

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

## PUBLIC NOTICE

(Published in The Oskaloosa Independent September 19, 2019)1t

### Notice of Vote – Fowler Cemetery

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

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KPA-05-15-11c

**Deadline for News & Ad Copy is**



CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Gragg Chapel Cemetery

FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	3,747	4,546	5,171
Ad Valorem Tax	1,468	1,500	XXXXXXXXXXXXXX
Delinquent Tax	37	25	25
Motor Vehicle Tax	185	138	149
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	17	15	1
Commercial Vehicle Tax	0	0	1
Watercraft Tax	1	1	0
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	32	44	
Co Treas Bal Dec 31	(44)		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>1,699</b>	<b>1,725</b>	<b>178</b>
<b>Resources Available:</b>	<b>5,446</b>	<b>6,271</b>	<b>5,349</b>
Expenditures:			
Mowing	800	1,000	6,749
Bond	100	100	100
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>900</b>	<b>1,100</b>	<b>6,849</b>
Unencumbered Cash Balance, Dec 31	4,546	5,171	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			6,849
Tax Required			1,500
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			1,500

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,905	149	2	1	1	0
Total	3,905	149	2	1	1	0

County Treas MVT Estimate 149  
County Treas RVT Estimate 2  
County Treas 16/20M Estimate 1  
County Treas Commercial Vehicle Tax Estimate 1  
County Treas Watercraft Tax Estimate 0

MVT Factor 0.03827  
RVT Factor 0.00043  
16/20M Factor 0.00014  
Commercial Vehicle Factor 0.00015  
Watercraft Factor 0.00000

2020

Jefferson County  
Gragg Chapel Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 1,500
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 1,500

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 116,689	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 120,631	
5b. Personal property 2018	- 99,267	
5c. Increase in personal property (5a minus 5b)	+ 21,364	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	4,797	
7. Total valuation adjustment (sum of 4, 5c, and 6)	142,850	
8. Total estimated valuation July 1, 2019	4,548,362	
9. Total valuation less valuation adjustment (8 minus 7)	4,405,512	
10. Factor for increase (7 divided by 9)	0.03243	
11. Amount of increase (10 times 3)		+ \$ 49
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 1,549
13. Debt service levy in this 2020 budget		0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		1,549
15. Consumer Price Index for all urban consumers for calendar year 2018		0.025
16. Consumer Price Index adjustment (3 times 15)		\$ 38
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 1,587

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Grantville Cemetery

FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	62,426	62,017	55,085
Ad Valorem Tax	7,518	7,664	XXXXXXXXXXXXXX
Delinquent Tax	178	50	50
Motor Vehicle Tax	1,005	880	879
Recreational Vehicle Tax	32	25	28
16/20M Vehicle Tax	34	30	9
Commercial Vehicle Tax	35	46	32
Watercraft Tax	11	11	10
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	121	162	
Co Treas Bal Dec 31	(163)		
Openings & Closing	3,950		
Sale of Lots	1,000		
Interest on Idle Funds	706		
<b>Total Receipts</b>	<b>14,428</b>	<b>8,868</b>	<b>1,008</b>
<b>Resources Available:</b>	<b>76,854</b>	<b>70,885</b>	<b>56,093</b>
Expenditures:			
Operations			
Mowing	7,645	8,000	55,957
Maintenance	2,557	2,800	2,800
Insurance	735	1,000	1,000
Openings & Closing	3,900	4,000	4,000
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>14,837</b>	<b>15,800</b>	<b>63,757</b>
Unencumbered Cash Balance, Dec 31	62,017	55,085	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			63,757
Tax Required			7,664
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			7,664

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,500	879	28	9	32	10
Total	1,500	879	28	9	32	10

County Treas MVT Estimate 879  
County Treas RVT Estimate 28  
County Treas 16/20M Estimate 9  
County Treas Commercial Vehicle Tax Estimate 32  
County Treas Watercraft Tax Estimate 10

MVT Factor 0.58627  
RVT Factor 0.01849  
16/20M Factor 0.00631  
Commercial Vehicle Factor 0.02136  
Watercraft Factor 0.00699



2020

Jefferson County  
Grantville Cemetery

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 7.664
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 7.664

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 0
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 52.718
5b. Personal property 2018	- 58.227
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	0
8. Total estimated valuation July 1, 2019	2,675,897
9. Total valuation less valuation adjustment (8 minus 7)	2,675.897
10. Factor for increase (7 divided by 9)	0.00000
11. Amount of increase (10 times 3)	+ \$ 0
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 7.664
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	7.664
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025
16. Consumer Price Index adjustment (3 times 15)	\$ 192
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 7,856

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Hardy Oak Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	70	64	64
Ad Valorem Tax	3,957	4,000	XXXXXXXXXXXX
Delinquent Tax	71	25	50
Motor Vehicle Tax	495	471	452
Recreational Vehicle Tax	9	8	8
16/20M Vehicle Tax	15	13	7
Commercial Vehicle Tax	11	10	10
Watercraft Tax	7	8	8
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>4,566</b>	<b>4,535</b>	<b>535</b>
<b>Resources Available:</b>	<b>4,636</b>	<b>4,599</b>	<b>599</b>
Expenditures:			
Mowing	4,572	4,535	4,599
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>4,572</b>	<b>4,535</b>	<b>4,599</b>
Unencumbered Cash Balance, Dec 31	64	64	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			4,599
Tax Required			4,000
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			4,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7,664	452	8	7	10	8
Total	7,664	452	8	7	10	8

County Treas MVT Estimate 452  
County Treas RVT Estimate 8  
County Treas 16/20M Estimate 7  
County Treas Commercial Vehicle Tax Estimate 10  
County Treas Watercraft Tax Estimate 8

MVT Factor 0.05894  
RVT Factor 0.00110  
16/20M Factor 0.00087  
Commercial Vehicle Factor 0.00127  
Watercraft Factor 0.00108

2020

Jefferson County  
Hardy Oak Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 4,000
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 4,000

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 22,851	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 267,891	
5b. Personal property 2018	- 288,564	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	1,777	
7. Total valuation adjustment (sum of 4, 5c, and 6)	24,628	
8. Total estimated valuation July 1, 2019	12,019,246	
9. Total valuation less valuation adjustment (8 minus 7)	11,994,618	
10. Factor for increase (7 divided by 9)	0.00205	
11. Amount of increase (10 times 3)	+ \$ 8	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 4,008	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	4,008	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 100	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 4,108	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Hull Grove Cemetery

FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	12,134	12,709	13,164
Ad Valorem Tax	1,550	1,569	XXXXXXXXXXXX
Delinquent Tax	0	0	
Motor Vehicle Tax	146	132	125
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	10	9	1
Commercial Vehicle Tax		0	0
Watercraft Tax	2	2	2
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	28	41	
Co Treas Bal Dec 31	(41)		
Misc			
Interest on Idle Funds	32		
<b>Total Receipts</b>	<b>1,729</b>	<b>1,755</b>	<b>130</b>
<b>Resources Available:</b>	<b>13,864</b>	<b>14,464</b>	<b>13,294</b>
Expenditures:			
Mowing	1,055	1,200	14,763
Bank Charges	100	100	100
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>1,155</b>	<b>1,300</b>	<b>14,863</b>
Unencumbered Cash Balance, Dec 31	12,709	13,164	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			14,863
Tax Required			1,569
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			1,569

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,000	125	2	1	0	2
Total	4,000	125	2	1	0	2

County Treas MVT Estimate 125  
County Treas RVT Estimate 2  
County Treas 16/20M Estimate 1  
County Treas Commercial Vehicle Tax Estimate 0  
County Treas Watercraft Tax Estimate 2

MVT Factor 0.03135  
RVT Factor 0.00045  
16/20M Factor 0.00032  
Commercial Vehicle Factor 0.00000  
Watercraft Factor 0.00038

2020

Jefferson County  
Hull Grove Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 1,569
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 1,569

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 117,146	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 137,222	
5b. Personal property 2018	- 153,805	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	142	
7. Total valuation adjustment (sum of 4, 5c. and 6)	117,288	
8. Total estimated valuation July 1, 2019	12,434,055	
9. Total valuation less valuation adjustment (8 minus 7)	12,316,767	
10. Factor for increase (7 divided by 9)	0.00952	
11. Amount of increase (10 times 3)	+ \$ 15	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 1,584	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	1,584	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 39	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 1,623	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name McLouth Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	46,338	52,921	58,504
Ad Valorem Tax	12,395	13,085	xxxxxxxxxxxxxx
Delinquent Tax	561	100	100
Motor Vehicle Tax	1,595	1,659	1,512
Recreational Vehicle Tax	18	39	17
16/20M Vehicle Tax	110	39	9
Commercial Vehicle Tax	28	61	27
Watercraft Tax	11	23	9
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	264	277	
Co Treas Bal Dec 31	(277)		
Sale of Lots	1,200		
Misc	83		
Interest on Idle Funds	142		
<b>Total Receipts</b>	<b>16,129</b>	<b>15,283</b>	<b>1,674</b>
<b>Resources Available:</b>	<b>62,466</b>	<b>68,204</b>	<b>60,178</b>
Expenditures:			
Operations	1,607	1,700	1,700
Mowing	4,905	5,000	5,000
Bank Fees, Marking, Equipment and Gas, Surveying	3,033	3,000	3,000
Cemetery Maintenance Reserve			68,563
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>9,546</b>	<b>9,700</b>	<b>78,263</b>
Unencumbered Cash Balance, Dec 31	52,921	58,504	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			78,263
Tax Required			18,085
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			18,085

\*want to levy \$5,000 more than last year  
as per phone call Corliss Weeks 6/14

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,569	1512	17	9	27	9
<b>Total</b>	<b>1,569</b>	<b>1,512</b>	<b>17</b>	<b>9</b>	<b>27</b>	<b>9</b>

County Treas MVT Estimate 1,512  
County Treas RVT Estimate 17  
County Treas 16/20M Estimate 9  
County Treas Commercial Vehicle Tax Estimate 27  
County Treas Watercraft Tax Estimate 9

MVT Factor 0.96356  
RVT Factor 0.01089  
16/20M Factor 0.00542  
Commercial Vehicle Factor 0.01737  
Watercraft Factor 0.00603

2020

Jefferson County  
McLouth Cemetery

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Tax levy amount in 2019 budget	+ \$ <u>13,085</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>13,085</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>0</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>17,139</u>	
5b. Personal property 2018	- <u>20,922</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 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>0</u>	
8. Total estimated valuation July 1, 2019	<u>1,604,988</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,604,988</u>	
10. Factor for increase (7 divided by 9)	<u>0.00000</u>	
11. Amount of increase (10 times 3)	+ \$ <u>0</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>13,085</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>13,085</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>327</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>13,412</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

RESOLUTION NO. 2019-01

*A resolution expressing the property taxation policy of the McLouth Cemetery governing body with respect to financing the annual budget for 2020*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the McLouth Cemetery exceeding the amount levied to finance the 2019 budget of the McLouth Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, McLouth Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the McLouth Cemetery governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 10th day of Sept., 2019 by the McLouth Cemetery governing body, Jefferson County, Kansas.

McLouth Cemetery Governing Body

Del R  
William D. Phe  
Deloris Doherty  
Margaret May  
Carl's Weeks



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p.m.  
reporter

**JIM'S TOW LOT SALE**  
1003 Walnut Street  
Oskaloosa, Kansas 66066  
Sale Date:  
**Friday, September 20, 2019**  
Time: 10 a.m.  
1989 VIP Trailer  
1VP6818S7K1000405

**Join us for**  
**NTING AND MORE**  
**N THE CORNER**  
t. 26  
Thurs., Oct. 17  
6 - 8 p.m.  
Space is  
limited, so  
pre-register  
for classes  
**Fall Wood  
Crate**  
\$40 per person

—Presented by—  
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**ESTATE AUCTION**  
6-16 Hwy. • Valley Falls, KS

**OPEN HOUSE PREVIEWS:**  
pt. 17 from 6:30-8:00pm; September 22 from 4:00-5:30pm

ity to put your personal touches on this 3 BR (one  
), 1 BA home. Situated on 2 acres m/l, this 1.5  
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little bit of land. Welcome home! Terms: Full terms  
at the online bidding site. Bidding begins to close  
6 at 6 p.m.

EA T: [www.kansasauctions.net/covenant](http://www.kansasauctions.net/covenant)

Logos for various auction and real estate services, including 'KANSAS AUCTIONS', 'REAL ESTATE', and 'COURT AUCTIONS'.

**banquet Saturday**  
The Jefferson County Chap-  
ter of Ducks Unlimited will hold  
its annaul banquet Saturday,  
Sept. 21, at the Perry American  
Legion building.  
The doors open at 5:30 p.m.  
and dinner and program begins  
at 6:15.  
For information, contact  
John Hertlein, 785-640-3113.

Benedict, 6:30.  
Sept. 21: MS "A" team vol-  
leyball tournament at McLouth,  
8 a.m.; MS "B" team volleyball  
tournament at Oskaloosa, 8.  
Sept. 23: Joyful Hearts With  
Helping Hands open, 3 to 6:30  
p.m.; MS volleyball at Jackson  
Heights, 4:30.  
Sept. 25: Library Board meet-  
ing, Library, 6:30 p.m.

**PUBLIC NOTICE**  
(Published in The Oskaloosa Independent September 19, 2019)1t  
**Notice of Vote – Sarcxie Fire #4**  
In adopting the 2020 budget the governing body voted to increase  
property taxes in an amount greater than the amount levied for the  
2019 budget, adjusted by the 2018 CPI for all urban consumers.

**PUBLIC NOTICE**  
(Published in The Oskaloosa Independent September 19, 2019)1t  
**Notice of Vote – McLouth Cemetery**  
In adopting the 2020 budget the governing body voted to increase  
property taxes in an amount greater than the amount levied for the  
2019 budget, adjusted by the 2018 CPI for all urban consumers.



**September is National  
Preparedness Month**

When property is destroyed, financial  
well-being is also uprooted. Where would  
all your financial records be if your house  
were destroyed today?

**Look at a records  
checklist at [dsbks.com](http://dsbks.com)**

**DENISON  
STATE BANK**  
Member FDIC  
In Holton, Hoyt, Meriden and Topeka

**September**  
**6587 US Hwy**  
(2 ml)

**TRACTORS**  
New Holland 8770 MFA super steer  
duals, 8564 hours, motor work comp  
hours ago, very good and reliable  
Ford 1600 D 4x4 weasy-on loader, I  
looks great, with canopy and comfort  
AC D 17 gas  
H Farmall with single front wheel - n  
Mahindra 4110 w/ loader, posthole - n  
box blade, disc, FWA, 170 hrs  
**ANTIQUE TRACTOR**  
The following antique tractors are  
project tractors

Massey 101 JR  
Massey Harris 33, narrow front  
Farmall M, narrow front  
McCormick F-20  
McCormick W-9 wide front  
JD B  
IH Super H  
McCormick F-12  
Ferguson, with 4 new tires  
IH 660 diesel, wide front  
Farmall H  
JD G, looks good  
Farmall Super A  
Farmall Cub w/ front blade  
Minneapolis Moline 2AU  
Farmall F-20, salvage  
Farmall W4

**CARS, TRUCKS, & TRA**  
1962 Ford F-100 uni-body, complete,  
Ford F 700 grain truck 14' bed, hoist,  
Ford F-350 4x4 spray truck, power str  
gal SS tank, 60' booms, DJ monitor,  
2001 Chev. S-10, 4x4 pickup, 91K mil  
PCT 16' car trailer, with ramps  
2003 Wrangler 6.5' x 20', GN stock tr  
2019 tilt deck 22' trailer, 7K axles  
1999 C65 shop truck 3126 cat, 6 spe  
air compressors Auto crane, vice, etc.  
1986 IHC 1600 16' steel Haul-Mor, Be  
2001 GMC Jimmy 4x4  
1999 Buick Park Avenue 3.8, 4 door  
2001 Dodge 1/2 ton, auto, 4x4  
1986 Ford F-350W DewEze bale bed  
GN 20' stock trailer  
2002 Jeep Grand Cherokee  
HD enclosed tool trailer w/ 1 Ton G  
1974 GMC 6000 2 ton truck 16'  
Haul-mor bed and hoist w/ rollover t  
1981 Miles 2 horse bumper pull trailer  
1999 Ford F-350 V10

**DOZER**  
Cat D7 cable dozer ROPS works s  
**SKID STEERS**  
Scat trak skid steer 1800 CX HI-F  
Bobcat 751 diesel w/ new rear tire  
track, 2500 hours, nice machine  
Gehl 4400 Gas Ford motor, Hydro  
and operates good  
Manitow R834-4TC Tellehandler, i  
crab steer, diesel motor, operator  
looked up over winter, with forks  
**SKID STEER ATTACHM**  
**NEW AND NEVER U**

3 sets- pallet forks  
Stout brush grapple HD72-B  
Stout brush grapple 66-9  
66-4 rock bucket  
75-4 rock bucket  
80-4 rock bucket  
66-4 grapple bucket  
74-4 grapple bucket  
80-4 grapple bucket  
84-4 grapple bucket  
70-8 root grapple  
80-8 root grapple  
72 brush grapple  
82 brush grapple  
2- tree post pullers  
4- universal DT plates  
2- 7 ft pallet fork extensions  
2- reverse hitch back plate  
New 72 in brush mower

**EQUIPMENT**  
Rhino MF 100 finish mower  
JD FBB 10' drill with grass seeder  
New Idea 5312 hydro swing disk  
conditioner, new drive line, need  
Woods 20' batwing mower  
Rhino 15' batwing mower  
Schuler 125 feed wagon, works t  
King Kutter 72' finish mower, ne  
Westendorf 6 T running gear  
4 wheel enclosed feed trailer  
Ford 3pt hay rake  
IHC 4 bottom steerable plow  
JD hay rake

**Accepting consig**  
Many more items expected  
[www.the](http://www.the)  
Food to be provid  
**Hoffman Auction**  
Terms: Cash or approved check, ID req  
dence over printed material. Not respon

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Meriden Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	21,142	23,904	24,513
Ad Valorem Tax	11,641	11,846	xxxxxxxxxxxx
Delinquent Tax	200	50	50
Motor Vehicle Tax	1,852	1,659	1,636
Recreational Vehicle Tax	46	39	42
16/20M Vehicle Tax	40	39	20
Commercial Vehicle Tax	61	61	56
Watercraft Tax	23	25	23
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	270	290	
Co Treas Bal Dec 31	(290)		
Misc	1,865		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>15,709</b>	<b>14,009</b>	<b>1,827</b>
<b>Resources Available:</b>	<b>36,851</b>	<b>37,913</b>	<b>26,340</b>
Expenditures:			
Operations	1,599	1,600	1,600
Mowing	9,600	10,000	34,786
Road Repairs	1,748	1,800	1,800
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>12,947</b>	<b>13,400</b>	<b>38,186</b>
Unencumbered Cash Balance, Dec 31	23,904	24,513	xxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			38,186
Tax Required			11,846
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			11,846

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	13,085	1636	42	20	56	23
Total	13,085	1,636	42	20	56	23

County Treas MVT Estimate 1,636  
County Treas RVT Estimate 42  
County Treas 16/20M Estimate 20  
County Treas Commercial Vehicle Tax Estimate 56  
County Treas Watercraft Tax Estimate 23

MVT Factor 0.12503  
RVT Factor 0.00319  
16/20M Factor 0.00149  
Commercial Vehicle Factor 0.00425  
Watercraft Factor 0.00175

2020

Jefferson County  
Meriden Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 11,846
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 11,846

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 216,123	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 152,414	
5b. Personal property 2018	- 157,640	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	0	
7. Total valuation adjustment (sum of 4, 5c, and 6)	216,123	
8. Total estimated valuation July 1, 2019	9,364,431	
9. Total valuation less valuation adjustment (8 minus 7)	9,148,308	
10. Factor for increase (7 divided by 9)	0.02362	
11. Amount of increase (10 times 3)	+ \$ 280	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 12,126	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	12,126	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 296	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 12,422	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

## CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Nortonville Cemetery

## FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	14,521	20,415	12,669
Ad Valorem Tax	4,808	7,352	XXXXXXXXXXXX
Delinquent Tax	51	25	25
Motor Vehicle Tax	606	726	515
Recreational Vehicle Tax	9	7	7
16/20M Vehicle Tax	31	82	2
Commercial Vehicle Tax	14	16	12
Watercraft Tax	3	3	3
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	130	144	
Co Treas Bal Dec 31	(144)		
Atchison Co Taxes	2,726		
Misc	12,925		
Interest on Idle Funds	11		
<b>Total Receipts</b>	<b>21,170</b>	<b>8,355</b>	<b>564</b>
<b>Resources Available:</b>	<b>35,691</b>	<b>28,769</b>	<b>13,233</b>
Expenditures:			
Operations	5,076	5,100	5,100
Mowing	10,200	11,000	15,485
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>15,276</b>	<b>16,100</b>	<b>20,585</b>
Unencumbered Cash Balance, Dec 31	20,415	12,669	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			20,585
Tax Required			
			7,352
Delinquency Computation % Rate			
			0
Amount of 2019 Ad Valorem Tax			
			7,352

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,846	515	7	2	12	3
Total	11,846	515	7	2	12	3

County Treas MVT Estimate 515  
County Treas RVT Estimate 7  
County Treas 16/20M Estimate 2  
County Treas Commercial Vehicle Tax Estimate 12  
County Treas Watercraft Tax Estimate 3

MVT Factor 0.04350  
RVT Factor 0.00061  
16/20M Factor 0.00017  
Commercial Vehicle Factor 0.00101  
Watercraft Factor 0.00029

4,194,043  
8,053,294  
12,247,337

2020

Jefferson County  
Nortonville Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 7,352
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 7,352

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 266,192	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 351,054	
5b. Personal property 2018	- 359,109	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	0	
7. Total valuation adjustment (sum of 4, 5c, and 6)	266,192	
8. Total estimated valuation July 1, 2019	23,507,290	
9. Total valuation less valuation adjustment (8 minus 7)	23,241,098	
10. Factor for increase (7 divided by 9)	0.01145	
11. Amount of increase (10 times 3)	+ \$ 84	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 7,436	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	7,436	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 184	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 7,620	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Oak Ridge Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	25,235	21,932	18,911
Ad Valorem Tax	6,879	7,000	xxxxxxxxxxxxxx
Delinquent Tax	77	50	50
Motor Vehicle Tax	861	877	775
Recreational Vehicle Tax	20	19	18
16/20M Vehicle Tax	30	23	151
Commercial Vehicle Tax	128	130	117
Watercraft Tax	170	180	3
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	164		
Co Treas Bal Dec 31	(166)		
Sale of Lots	400		
Interest on Idle Funds	33		
<b>Total Receipts</b>	<b>8,598</b>	<b>8,279</b>	<b>1,114</b>
<b>Resources Available:</b>	<b>33,833</b>	<b>30,211</b>	<b>20,025</b>
Expenditures:			
Mowing	10,150	10,500	26,225
Tree Removal	1,010		
Misc	741	800	800
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>11,901</b>	<b>11,300</b>	<b>27,025</b>
Unencumbered Cash Balance, Dec 31	21,932	18,911	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	27,025
		Tax Required	7,000
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			7,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7.352	775	18	151	117	3
Total	7.352	775	18	151	117	3

County Treas MVT Estimate 775  
County Treas RVT Estimate 18  
County Treas 16/20M Estimate 151  
County Treas Commercial Vehicle Tax Estimate 117  
County Treas Watercraft Tax Estimate 3

MVT Factor 0.10535  
RVT Factor 0.00249  
16/20M Factor 0.02055  
Commercial Vehicle Factor 0.01594  
Watercraft Factor 0.00046

2020

Jefferson County  
Oak Ridge Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 7,000
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 7,000

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 110,045	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 146,305	
5b. Personal property 2018	- 167,842	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in Use during 2019	33,941	
7. Total valuation adjustment (sum of 4, 5c, and 6)	143,986	
8. Total estimated valuation July 1, 2019	12,243,358	
9. Total valuation less valuation adjustment (8 minus 7)	12,099,372	
10. Factor for increase (7 divided by 9)	0.01190	
11. Amount of increase (10 times 3)	+ \$ 83	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 7,083	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	7,083	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 175	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 7,258	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Ozawie Cemetery

FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	52,842	57,516	56,383
Ad Valorem Tax	10,610	11,165	XXXXXXXXXXXX
Delinquent Tax	287	50	50
Motor Vehicle Tax	2,109	2,073	1,957
Recreational Vehicle Tax	46	40	41
16/20M Vehicle Tax	12	11	83
Commercial Vehicle Tax	42	36	41
Watercraft Tax	96	96	100
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	424	397	
Co Treas Bal Dec 31	(397)		
Opening & Closings	5,000		
Misc	1,250		
Interest on Idle Funds	201		
<b>Total Receipts</b>	<b>19,680</b>	<b>13,868</b>	<b>2,272</b>
<b>Resources Available:</b>	<b>72,522</b>	<b>71,383</b>	<b>58,655</b>
Expenditures:			
Stone Maintenance	687	700	700
Road Repairs	832	1,000	1,000
Tree Removal	600		
Operations	799	800	800
Mowing	12,088	12,500	67,320
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>15,006</b>	<b>15,000</b>	<b>69,820</b>
Unencumbered Cash Balance, Dec 31	57,516	56,383	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			69,820
Tax Required			11,165
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			11,165

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7.000	1957	41	83	41	100
Total	7.000	1,957	41	83	41	100

County Treas MVT Estimate 1,957  
County Treas RVT Estimate 41  
County Treas 16/20M Estimate 83  
County Treas Commercial Vehicle Tax Estimate 41  
County Treas Watercraft Tax Estimate 100

MVT Factor 0.27952  
RVT Factor 0.00592  
16/20M Factor 0.01188  
Commercial Vehicle Factor 0.00580  
Watercraft Factor 0.01424

*OK as sent  
Julie Dwyer  
7/5/19*



2020

Jefferson County  
Ozawkie Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 11,165
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 11,165

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+	145,656	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	200,261	
5b. Personal property 2018	-	225,236	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of property that has changed in use during 2019		10,094	
7. Total valuation adjustment (sum of 4, 5c, and 6)		155,750	
8. Total estimated valuation July 1, 2019		15,255,518	
9. Total valuation less valuation adjustment (8 minus 7)		15,099,768	
10. Factor for increase (7 divided by 9)		0.01031	
11. Amount of increase (10 times 3)	+	\$ 115	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	11,280	
13. Debt service levy in this 2020 budget		0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		11,280	
15. Consumer Price Index for all urban consumers for calendar year 2018		0.025	
16. Consumer Price Index adjustment (3 times 15)	\$	279	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	11,559	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Pleasant View Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	289	230	247
Ad Valorem Tax	9,053	9,309	XXXXXXXXXXXX
Delinquent Tax	222	50	50
Motor Vehicle Tax	1,323	1,259	1,224
Recreational Vehicle Tax	24	24	22
16/20M Vehicle Tax	99	73	10
Commercial Vehicle Tax	114	90	106
Watercraft Tax	13	12	11
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>10,847</b>	<b>10,817</b>	<b>1,423</b>
<b>Resources Available:</b>	<b>11,136</b>	<b>11,047</b>	<b>1,670</b>
Expenditures:			
Mowing	10,906	10,800	10,979
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>10,906</b>	<b>10,800</b>	<b>10,979</b>
Unencumbered Cash Balance, Dec 31	230	247	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			10,979
Tax Required			
			9,309
Delinquency Computation % Rate			
			0
Amount of 2019 Ad Valorem Tax			
			9,309

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11.165	1224	22	10	106	11
Total	11.165	1,224	22	10	106	11

County Treas MVT Estimate 1,224  
County Treas RVT Estimate 22  
County Treas 16/20M Estimate 10  
County Treas Commercial Vehicle Tax Estimate 106  
County Treas Watercraft Tax Estimate 11

MVT Factor 0.10959  
RVT Factor 0.00193  
16/20M Factor 0.00088  
Commercial Vehicle Factor 0.00950  
Watercraft Factor 0.00102

2020

Jefferson County  
Pleasant View Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>9,309</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>9,309</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>43,530</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>86,372</u>	
5b. Personal property 2018	- <u>79,155</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>7,217</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	<u>2</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>50,749</u>	
8. Total estimated valuation July 1, 2019	<u>13,896,994</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>13,846,245</u>	
10. Factor for increase (7 divided by 9)	<u>0.00367</u>	
11. Amount of increase (10 times 3)	+ \$ <u>34</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>9,343</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>9,343</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>233</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>9,576</u>	

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In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Plum Grove Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	406	359	6
Ad Valorem Tax	1,141	1,140	xxxxxxxxxxxxxx
Delinquent Tax	1	0	0
Motor Vehicle Tax	125	143	130
Recreational Vehicle Tax	5	4	5
16/20M Vehicle Tax	8	7	2
Commercial Vehicle Tax	1	1	1
Watercraft Tax	2	2	3
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	22	18	
Co Treas Bal Dec 31	(18)		
Misc	500		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>1,788</b>	<b>1,315</b>	<b>141</b>
<b>Resources Available:</b>	<b>2,195</b>	<b>1,673</b>	<b>147</b>
Expenditures:			
Operations	86	100	100
Mowing	1,650	1,567	1,487
Bond	100		
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>1,836</b>	<b>1,667</b>	<b>1,587</b>
Unencumbered Cash Balance, Dec 31	359	6	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			1,587
Tax Required			1,440
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			1,440

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	9,309	130	5	2	1	3
Total	9,309	130	5	2	1	3

County Treas MVT Estimate 130  
County Treas RVT Estimate 5  
County Treas 16/20M Estimate 2  
County Treas Commercial Vehicle Tax Estimate 1  
County Treas Watercraft Tax Estimate 3

MVT Factor 0.01397  
RVT Factor 0.00057  
16/20M Factor 0.00022  
Commercial Vehicle Factor 0.00015  
Watercraft Factor 0.00028

2020

Jefferson County  
Plum Grove Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>1,140</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>1,140</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>151,036</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>401,796</u>	
5b. Personal property 2018	- <u>429,021</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 2019	<u>2,230</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>153,266</u>	
8. Total estimated valuation July 1, 2019	<u>16,015,237</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>15,861,971</u>	
10. Factor for increase (7 divided by 9)	<u>0.00966</u>	
11. Amount of increase (10 times 3)	+ \$ <u>11</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>1,151</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>1,151</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>29</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>1,180</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

RESOLUTION NO. 2019-01

*A resolution expressing the property taxation policy of the Plum Grove Cemetery governing body with respect to financing the annual budget for 2020*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Plum Grove Cemetery exceeding the amount levied to finance the 2019 budget of the Plum Grove Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Plum Grove Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Plum Grove Cemetery governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 13 day of July, 2019 by the Plum Grove Cemetery governing body, Jefferson County, Kansas.

Plum Grove Cemetery Governing Body

Karen M. Edmonds  
Thomas J. Pluy  
Charles L. Edmonds

Received  
on

JUL 15 2019

Jefferson County  
Clerk's Office

# Works by Atchison artist on display at 'Old Town'

Those who enjoy Halloween as much as Atchison's Myrna McConnaughey does may want to take a look at the "large group" of works by her that is currently on display at Old Jefferson Town in Oskaloosa.

The exhibit, titled "A Fun Halloween", will be in place through Sunday, Sept. 29 at John Steuart Curry Boyhood Home and Museum. The hours for viewing are 1 to 5 p.m. the next two Saturdays and 1:30 to 5 p.m. the next two Sundays.

There is no charge for admission to the home and museum.

The exhibit includes about 25 paintings, "Witchypoo" and "Fascination" among them.

Myrna's favorite holiday is Halloween! She loves the fun of

the holiday," exhibit coordinator Virginia Winsor reported recently in an email sent to the paper.

According to Winsor, McConnaughey "has always loved art and crafts" and owned a ceramic shop and did custom ceramics for several years. In 1990, she joined other amateur artists at Atchison Project Concern, where the group received instruction from artist Patty Boldridge.

Owned and operated by the Jefferson County Historical Society, OJT will wrap up its summer season on the 29th. Afterward, the 10-acre pioneer village will be open Saturdays only until the first full weekend next May.

# request that would have cost customers \$93 million

The Kansas Corporation Commission denied Westar Energy's request Sept. 12 for ratepayers to bear the cost of its seven-month lease and subsequent purchase in Aug. 2019 of an 8% interest in Jeffrey Energy Center. Had it been approved, the cost to ratepayers would have amounted to approximately \$93 million in increased rates over the next 15 years.

In rejecting the request, the Commission order states Westar failed to meet its burden of showing that its new lease and purchase agreement was a prudent decision for its retail customers and that Westar entered into the agreement knowing it did not need the 8% portion of JEC to satisfy its capacity requirements and the settlement agreement would increase customers' rates.

Prior to the August purchase, Westar and Kansas City Power & Light owned 92% of the Jeffrey Energy Center. Midwest Power Company owned the remaining 8% and leased it to Westar. The power generated was sold to Mid-Kansas Electric Company through a Power Purchase Agreement. The lease and purchase agreements both expired on January 3, 2019. Westar then opted for a new lease and subsequent purchase of the 8% and asked the Commission to approve the recovery of costs through its Retail Energy Cost Adjustment which is included in customer rates.

The order does allow Westar to operate the 8% portion of JEC for wholesale sales and retain revenues resulting from that portion of the plant for their shareholders.

The Commission's regulatory oversight requires balancing the interests of the public and the utility while ensuring reliable and cost efficient service.

## PUBLIC NOTICE

(Published in The Oskaloosa Independent September 19, 2019)1t

### Notice of Vote – Plum Grove Cemetery

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

## PUBLIC NOTICE

(Published in The Oskaloosa Independent September 19, 2019)1t

### Notice of Vote – Fowler Cemetery

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.

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News & Ad Copy is



Monday  
at  
3 p.m.

KPA-05-15-11c

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Reformed Presbyterian Cem

FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	8,573	8,372	7,024
Ad Valorem Tax	2,451	2,500	XXXXXXXXXXXX
Delinquent Tax	62	0	50
Motor Vehicle Tax	210	188	181
Recreational Vehicle Tax	5	3	4
16/20M Vehicle Tax	38	27	2
Commercial Vehicle Tax	9	8	8
Watercraft Tax	2	2	2
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	25	24	
Co Treas Bal Dec 31	(24)		
Misc	750		
Interest on Idle Funds	11		
<b>Total Receipts</b>	<b>3,539</b>	<b>2,752</b>	<b>247</b>
<b>Resources Available:</b>	<b>12,112</b>	<b>11,124</b>	<b>7,271</b>
Expenditures:			
Operations	100	100	100
Mowing	3,640	4,000	9,671
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>3,740</b>	<b>4,100</b>	<b>9,771</b>
Unencumbered Cash Balance, Dec 31	8,372	7,024	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			9,771
Tax Required			2,500
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			2,500

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,140	181	4	2	8	2
Total	1,140	181	4	2	8	2

County Treas MVT Estimate 181  
County Treas RVT Estimate 4  
County Treas 16/20M Estimate 2  
County Treas Commercial Vehicle Tax Estimate 8  
County Treas Watercraft Tax Estimate 2

MVT Factor 0.15915  
RVT Factor 0.00337  
16/20M Factor 0.00144  
Commercial Vehicle Factor 0.00725  
Watercraft Factor 0.00216

ok - as per  
Don Reynolds  
7/11/19



2020

Jefferson County  
Reformed Presbyterian Cem

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>2,500</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,500</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>10,374</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>46,002</u>	
5b. Personal property 2018	- <u>54,177</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 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>10,374</u>	
8. Total estimated valuation July 1, 2019	<u>1,696,810</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>1,686,436</u>	
10. Factor for increase (7 divided by 9)	<u>0.00615</u>	
11. Amount of increase (10 times 3)	+ \$ <u>15</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>2,515</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>2,515</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>63</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>2,578</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Rose Hill Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	114	98	0
Ad Valorem Tax	3,943	4,000	XXXXXXXXXXXXX
Delinquent Tax	28	0	25
Motor Vehicle Tax	588	529	458
Recreational Vehicle Tax	14	9	5
16/20M Vehicle Tax	13	12	4
Commercial Vehicle Tax	8	13	1
Watercraft Tax	117	127	4
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>4,712</b>	<b>4,690</b>	<b>497</b>
<b>Resources Available:</b>	<b>4,826</b>	<b>4,788</b>	<b>497</b>
Expenditures:			
Mowing	4,727	4,788	4,497
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>4,727</b>	<b>4,788</b>	<b>4,497</b>
Unencumbered Cash Balance, Dec 31	98	0	XXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			4,497
Tax Required			4,000
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			4,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,500	458	5	4	1	4
Total	2,500	458	5	4	1	4

County Treas MVT Estimate 458  
County Treas RVT Estimate 5  
County Treas 16/20M Estimate 4  
County Treas Commercial Vehicle Tax Estimate 1  
County Treas Watercraft Tax Estimate 4

MVT Factor 0.18323  
RVT Factor 0.00208  
16/20M Factor 0.00159  
Commercial Vehicle Factor 0.00034  
Watercraft Factor 0.00178

2020

Jefferson County  
Rose Hill Cemetery

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ <u>4,000</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>4,000</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>61,374</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>67,115</u>	
5b. Personal property 2018	- <u>78,989</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 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>61,374</u>	
8. Total estimated valuation July 1, 2019	<u>3,448,513</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>3,387,139</u>	
10. Factor for increase (7 divided by 9)	<u>0.01812</u>	
11. Amount of increase (10 times 3)	+ \$ <u>72</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>4,072</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>4,072</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>100</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>4,172</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Spring Grove Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	2,193	1,122	1,375
Ad Valorem Tax	4,884	5,000	XXXXXXXXXXXX
Delinquent Tax	26	50	25
Motor Vehicle Tax	553	418	458
Recreational Vehicle Tax	6	6	5
16/20M Vehicle Tax	86	78	4
Commercial Vehicle Tax	1	0	1
Watercraft Tax	5	5	4
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	74	96	
Co Treas Bal Dec 31	(96)		
Misc	150		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>5,690</b>	<b>5,653</b>	<b>497</b>
<b>Resources Available:</b>	<b>7,883</b>	<b>6,775</b>	<b>1,872</b>
Expenditures:			
Operations	570	600	600
Mowing	2,736	2,800	4,272
Road Repairs, Mower Repairs, Bond & Bookkeeping	3,454	2,000	2,000
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>6,760</b>	<b>5,400</b>	<b>6,872</b>
Unencumbered Cash Balance, Dec 31	1,122	1,375	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			6,872
Tax Required			5,000
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			5,000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	47,000	458	5	4	1	4
Total	47,000	458	5	4	1	4

County Treas MVT Estimate 458  
County Treas RVT Estimate 5  
County Treas 16/20M Estimate 4  
County Treas Commercial Vehicle Tax Estimate 1  
County Treas Watercraft Tax Estimate 4

MVT Factor 0.00975  
RVT Factor 0.00011  
16/20M Factor 0.00008  
Commercial Vehicle Factor 0.00002  
Watercraft Factor 0.00009

Jefferson County  
Spring Grove Cemetery

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 5,000
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 5,000

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 68,771	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 73,832	
5b. Personal property 2018	- 72,757	
5c. Increase in personal property (5a minus 5b)	+ 1,075	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019	0	
7. Total valuation adjustment (sum of 4, 5c, and 6)	69,846	
8. Total estimated valuation July 1, 2019	11,016,786	
9. Total valuation less valuation adjustment (8 minus 7)	10,946,940	
10. Factor for increase (7 divided by 9)	0.00638	
11. Amount of increase (10 times 3)	+ \$ 32	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 5,032	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	5,032	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 125	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 5,157	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Underwood Cemetery

FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	6,754	8,010	7,069
Ad Valorem Tax	2,133	2,179	XXXXXXXXXXXXX
Delinquent Tax	13	0	0
Motor Vehicle Tax	249	199	222
Recreational Vehicle Tax	8	6	6
16/20M Vehicle Tax	25	21	3
Commercial Vehicle Tax	18	18	16
Watercraft Tax	3	3	3
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	41	33	
Co Treas Bal Dec 31	(33)		
Sale of Lots	2,000		
Misc	150		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>4,606</b>	<b>2,459</b>	<b>250</b>
<b>Resources Available:</b>	<b>11,360</b>	<b>10,469</b>	<b>7,319</b>
Expenditures:			
Mowing	3,250	3,300	9,398
Bond	100	100	100
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>3,350</b>	<b>3,400</b>	<b>9,498</b>
Unencumbered Cash Balance, Dec 31	8,010	7,069	XXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			9,498
Tax Required			2,179
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			2,179

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	5,000	222	6	3	16	3
Total	5,000	222	6	3	16	3

County Treas MVT Estimate 222  
County Treas RVT Estimate 6  
County Treas 16/20M Estimate 3  
County Treas Commercial Vehicle Tax Estimate 16  
County Treas Watercraft Tax Estimate 3

MVT Factor 0.04438  
RVT Factor 0.00124  
16/20M Factor 0.00053  
Commercial Vehicle Factor 0.00327  
Watercraft Factor 0.00057

Jefferson County  
Underwood Cemetery

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 2,179
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,179

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 771
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 26,133
5b. Personal property 2018	- 22,158
5c. Increase in personal property (5a minus 5b)	+ 3,975
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	4,746
8. Total estimated valuation July 1, 2019	2,924,581
9. Total valuation less valuation adjustment (8 minus 7)	2,919,835
10. Factor for increase (7 divided by 9)	0.00163
11. Amount of increase (10 times 3)	+ \$ 4
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,183
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,183
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025
16. Consumer Price Index adjustment (3 times 15)	\$ 54
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 2,237

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Wildhorse Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	2,642	2,987	3,341
Ad Valorem Tax	760	1,636	XXXXXXXXXXXX
Delinquent Tax	26	0	25
Motor Vehicle Tax	105	267	242
Recreational Vehicle Tax	3	8	5
16/20M Vehicle Tax	10	13	4
Commercial Vehicle Tax	8	10	7
Watercraft Tax	1	1	1
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	93	70	
Co Treas Bal Dec 31	(70)		
Leavenworth Co Taxes	1,035		
Misc	10		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>1,982</b>	<b>2,005</b>	<b>284</b>
<b>Resources Available:</b>	<b>4,625</b>	<b>4,991</b>	<b>3,625</b>
Expenditures:			
Mowing	1,585	1,600	5,211
Misc	53	50	50
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>1,638</b>	<b>1,650</b>	<b>5,261</b>
Unencumbered Cash Balance, Dec 31	2,987	3,341	XXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			5,261
Tax Required			
			1,636
Delinquency Computation % Rate			
			0
Amount of 2019 Ad Valorem Tax			
			1,636

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,179	242	5	4	7	1
Total	2,179	242	5	4	7	1

County Treas MVT Estimate 242  
County Treas RVT Estimate 5  
County Treas 16/20M Estimate 4  
County Treas Commercial Vehicle Tax Estimate 7  
County Treas Watercraft Tax Estimate 1

MVT Factor 0.11105  
RVT Factor 0.00247  
16/20M Factor 0.00197  
Commercial Vehicle Factor 0.00324  
Watercraft Factor 0.00049



Jefferson County  
Wildhorse Cemetery

2020

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Tax levy amount in 2019 budget	+ \$ <u>1.636</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>1.636</u>

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ <u>5.514</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>192.721</u>	
5b. Personal property 2018	- <u>279.275</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 2019	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c. and 6)	<u>5.514</u>	
8. Total estimated valuation July 1, 2019	<u>7,899,424</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>7,893,910</u>	
10. Factor for increase (7 divided by 9)	<u>0.00070</u>	
11. Amount of increase (10 times 3)	+ \$ <u>1</u>	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>1.637</u>	
13. Debt service levy in this 2020 budget	<u>0</u>	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>1.637</u>	
15. Consumer Price Index for all urban consumers for calendar year 2018	<u>0.025</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>41</u>	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>1.678</u>	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Winchester Cemetery

FUND PAGE

Adopted Budget for  
GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	2,856	3,057	3,094
Ad Valorem Tax	3,779	3,883	xxxxxxxxxxxxxx
Delinquent Tax	162	30	50
Motor Vehicle Tax	668	598	614
Recreational Vehicle Tax	13	10	12
16/20M Vehicle Tax	20	19	7
Commercial Vehicle Tax	8	5	8
Watercraft Tax	7	8	8
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	77	84	
Co Treas Bal Dec 31	(84)		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>4,651</b>	<b>4,637</b>	<b>699</b>
<b>Resources Available:</b>	<b>7,507</b>	<b>7,694</b>	<b>3,793</b>
Expenditures:			
Operations	100	100	100
Mowing	4,350	4,500	7,576
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>4,450</b>	<b>4,600</b>	<b>7,676</b>
Unencumbered Cash Balance, Dec 31	3,057	3,094	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			7,676
Tax Required			3,883
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			3,883

CPA Summary

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

		Allocation for Year 2020				
Budgeted Fund Names	Ad Valorem Tax Levy for 2018	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,636	614	12	7	8	8
Total	1,636	614	12	7	8	8

County Treas MVT Estimate 614  
County Treas RVT Estimate 12  
County Treas 16/20M Estimate 7  
County Treas Commercial Vehicle Tax Estimate 8  
County Treas Watercraft Tax Estimate 8

MVT Factor 0.37558  
RVT Factor 0.00757  
16/20M Factor 0.00406  
Commercial Vehicle Factor 0.00462  
Watercraft Factor 0.00484

Jefferson County  
Winchester Cemetery

2020

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Tax levy amount in 2019 budget	+ \$ 3,883
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 3,883

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 86,161
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 60,717
5b. Personal property 2018	- 59,673
5c. Increase in personal property (5a minus 5b)	+ 1,044
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019	25,985
7. Total valuation adjustment (sum of 4, 5c, and 6)	113,190
8. Total estimated valuation July 1, 2019	6,399,869
9. Total valuation less valuation adjustment (8 minus 7)	6,286,679
10. Factor for increase (7 divided by 9)	0.01800
11. Amount of increase (10 times 3)	+ \$ 70
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 3,953
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	3,953
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025
16. Consumer Price Index adjustment (3 times 15)	\$ 97
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 4,050

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

CONSOLIDATED METHOD FUND PAGE

2020

County Name Jefferson County  
Special District Name Fairview Cemetery

FUND PAGE

Adopted Budget for

GENERAL FUND

	Prior Year Actual 2018	Current Year Estimate 2019	Proposed Budget Year 2020
Unencumbered Cash Balance, Jan. 1	1,648	2,327	1,162
Ad Valorem Tax	1,860	2,300	XXXXXXXXXXXXXX
Delinquent Tax	34	25	25
Motor Vehicle Tax	208	303	286
Recreational Vehicle Tax	6	4	4
16/20M Vehicle Tax	11	22	3
Commercial Vehicle Tax	73	0	0
Watercraft Tax	18	4	4
LAVTR			
In Lieu of Taxes			
Co Treas Jan 1 Bal	28	62	
Co Treas Bal Dec 31	(62)		
Misc	415		
Interest on Idle Funds			
<b>Total Receipts</b>	<b>2,592</b>	<b>2,720</b>	<b>322</b>
<b>Resources Available:</b>	<b>4,240</b>	<b>5,048</b>	<b>1,484</b>
Expenditures:			
Operations	113	100	100
Mowing	1,800	3,786	3,684
Cash Forward (2020 column)			
<b>Total Expenditures</b>	<b>1,913</b>	<b>3,886</b>	<b>3,784</b>
Unencumbered Cash Balance, Dec 31	2,327	1,162	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			3,784
Tax Required			2,300
Delinquency Computation % Rate			0
Amount of 2019 Ad Valorem Tax			2,300

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2018	Allocation for Year 2020				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3.883	286	4	3	0	4
Total	3.883	286	4	3	0	4

County Treas MVT Estimate 286  
County Treas RVT Estimate 4  
County Treas 16/20M Estimate 3  
County Treas Commercial Vehicle Tax Estimate 0  
County Treas Watercraft Tax Estimate 4

MVT Factor 0.07373  
RVT Factor 0.00097  
16/20M Factor 0.00086  
Commercial Vehicle Factor 0.00000  
Watercraft Factor 0.00097

Jefferson County  
Fairview Cemetery

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 2,300
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,300

**2019 Valuation Information for Valuation Adjustments**

4. New improvements for 2019:	+ 2,229
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 61,629
5b. Personal property 2018	- 75,834
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	2,229
8. Total estimated valuation July 1, 2019	5,092,051
9. Total valuation less valuation adjustment (8 minus 7)	5,089,822
10. Factor for increase (7 divided by 9)	0.00044
11. Amount of increase (10 times 3)	+ \$ 1
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 2,301
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	2,301
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025
16. Consumer Price Index adjustment (3 times 15)	\$ 58
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 2,359

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

# PUBLIC NOTICE

(Published in The Oskaloosa Independent and The Valley Falls Indicator August 1, 2019)1t  
**NOTICE OF BUDGET HEARING**

The governing body of  
**Jefferson County**

will meet on August 26, 2019 at 1:30 p.m. at Jefferson County Courthouse-Commission Room for the purpose of hearing and  
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
 Detailed budget information is available at Jefferson County Clerk's Office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	6,041,172	22.306	6,117,410	18.172	6,495,350	3,423,868	18.493
Debt Service	473,358	2.616	440,830	2.228	498,880	262,104	1.416
Public Works	6,763,636	26.500	6,617,786	28.645	6,979,573	5,024,132	27.137
Ambulance	1,173,272	2.998	1,247,934	3.000	1,329,354	555,425	3.000
Appraiser's Cost	478,037	2.393	495,155	2.442	524,239	452,400	2.444
Health	2,283,164	0.747	2,416,870	0.704	2,556,659	123,000	0.664
Law Enforcement	3,355,437	16.392	3,605,078	17.624	3,968,755	3,474,919	18.769
Auto Administration	169,772		171,951		178,444		
Land Bank	230						
Non-Budgeted Funds-A	609,311						
Non-Budgeted Funds-B	151,237						
Non-Budgeted Funds-C	290,021						
Non-Budgeted Funds-D	39,924						
Totals	21,828,571	73.952	21,113,014	72.815	22,531,254	13,315,849	71.923
Less: Transfers	1,346,363		619,920		254,440		
Net Expenditure	20,482,208		20,493,094		22,276,814		
Total Tax Levied	12,173,586		12,727,680				
Assessed Valuation	164,609,128		174,793,817		185,140,432		

## Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	4,255,575	3,888,760	3,511,588
Revenue Bonds	295,136	266,820	237,688
Other	0	0	0
Lease Pur. Princ.	0	0	174,222
Total	4,550,711	4,155,580	3,923,498

\*Tax rates are expressed in mills

## Jefferson County

## NOTICE OF BUDGET HEARING

Other County	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	July 1, 2019 Estimated Valuation
Special District Funds							Est. Tax Rate*
Bloomfield Cemetery	2,177	2.06200	2,217	1.90400	3,656	2,500	1,069,331
Buster Cemetery	5,307	0.87300	5,180	0.83700	5,295	4,500	5,752,314
Fowler Cemetery	3,384	0.93800	3,500	0.94900	14,968	4,905	4,548,362
Grigg Chapel Cemetery	900	0.65100	1,100	0.59600	6,849	1,500	2,675,897
Grantville Cemetery	14,837	0.72200	15,800	0.67000	63,757	7,664	12,019,246
Hardy Oak Cemetery	4,572	0.36200	4,535	0.33800	4,599	4,000	12,434,055
Hull Grove Cemetery	1,155	1.11900	1,300	1.03500	14,863	1,569	1,604,988
McLouth Cemetery	9,546	1.52300	9,700	1.50800	78,263	18,085	9,364,431
Meriden Cemetery	12,947	0.57600	13,400	0.53400	38,186	11,846	23,507,290
Nortonville Cemetery	15,276	0.69400	16,100	0.64100	20,585	7,352	12,243,358
Oak Ridge Cemetery	11,901	0.51200	11,300	0.48500	27,025	7,000	15,255,518
Ozark Cemetery	15,006	0.89000	15,000	0.84700	69,820	11,165	13,896,994
Pleasant View Cemetery	10,906	0.64100	10,800	0.61500	10,979	9,309	16,015,237
Plum Grove Cemetery	1,836	0.70600	1,667	0.68300	1,587	1,440	1,696,810
Reformed Presbyterian Cem	3,740	0.84600	4,100	0.78400	9,771	2,500	3,448,513
Rose Hill Cemetery	4,727	0.40700	4,788	0.38000	4,497	4,000	11,016,786
Spring Grove Cemetery	6,760	1.98900	5,400	1.81400	6,872	5,000	2,924,581
Underwood Cemetery	3,350	0.30900	3,400	0.28700	9,498	2,179	7,899,424
Wildhorse Cemetery	1,638	0.30300	1,650	0.28000	5,261	1,636	6,399,869
Winchester Cemetery	4,450	0.84700	4,600	0.80600	7,676	3,883	5,092,051
Fairview Cemetery	1,913	1.60800	3,886	1.54800	3,784	2,300	1,577,144
Grantville Drainage	4,363		4,500	2.476	16,723	5,288	2,244,162
Kaw Delaware Drainage	5,879		5,900	1.695	6,911	6,700	3,593,795
Muddy Creek Drainage	2,655		2,667	1.858	2,644	2,500	1,401,533
Hutchinson Ditch Drainage	0		0	0.885	2,021	250	293,003
Kaw Half Breed Drainage	7,563		1,200	0.785	392	250	338,045
Stonehouse Drainage	4,963		4,900	1.607	4,955	4,500	2,821,269
Thomsonville #6 Watershed	5,169		574	2.534	9,827	4,663	1,736,464
Sewer #2-Indian Ridge	13,659		13,659		13,659	The taxing entities remaining are funded with special assessments	
Sewer #3-Hilldale	9,122		10,000		10,000		
Sewer #5 Hickory Acres	44,100		19,600		20,000		
Sewer #6 Lakeshore Est	33,047		34,484		34,484		
Sewer #7 Lake Ridge	2,386		5,170		5,170		
Sewer #8-Wind N Wave	35,967		37,107		37,000		
Sewer #10 Three Hills	3,439		4,000		4,000		
Sewer #11-Hilldale South	3,032		3,100		100		
Sewer #12 Westshore Est	6,386		7,000		7,000		

\*Tax rates are expressed in mills

Linda M Buttron  
 Clerk

annual convention in Wichita in November. The award recipient will receive \$10,000 and a crystal depicting Aldo Leopold.

## High risk of WNV in 3 Kansas regions

The Kansas Department of Health and Environment has issued a high risk warning for West Nile virus infections for northwest, south central and southeast Kansas.

North central, northeast, and southwest Kansas are at moderate risk for WNV infections. In addition, mosquitoes collected in Sedgwick County have tested positive for WNV and St. Louis Encephalitis virus.

## Boyce reunion held

Sixty people attended the Boyce reunion at Valley Falls recently. People came from Oklahoma, Texas, Tennessee, Kansas, and Missouri.

This year's reunion was marked by the death of Chester Boyce, who died July 16 and was buried at Valley Falls July 23.

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