

CERTIFICATE

State of Kansas
County
2020

To the Clerk of Jefferson County, State of Kansas

We, the undersigned, officers of

Jefferson County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	79-1946	7	6,495,350	3,423,868	18,512
Debt Service	10-113	8	498,880	262,104	1,418
Public Works	68-5.101	9	6,979,573	5,024,132	27,164
Ambulance	CR #6	10	1,329,354	555,425	3,000
Appraiser's Cost	19-436	10	524,239	452,400	2,446
Health	65-204	11	2,556,659	123,000	1,666
Law Enforcement	79-1946	11	3,968,755	3,474,919	18,788
Auto Administration		12	178,444		
Land Bank		12			
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Non-Budgeted Funds-D		16			
Totals		xxxxx	22,531,254	13,315,849	71,994
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Neighborhood Revitalization Rebate					
			County Clerk's Use Only		
			184,957,861		
			Nov 1, 2019 Total		
			Assessed Valuation		

Assisted by:

Tax Lid Limit (from Computation Tab)

13,544,921

Does the County need to hold an election?

NO

Address:

Email:

Attest: 8/26 2019

Aminda M. Butler
County Clerk

Governing Body

CPA Summary

Jefferson County

CERTIFICATE (2)

		2020 Proposed Budget				
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
Other County						
<u>Special District Funds</u>	<u>K.S.A.</u>					
<u>Bloomfield Cemetery</u>	<u>17-1330</u>		3,656	2,500		
<u>Buster Cemetery</u>	<u>17-1330</u>		5,295	4,500		
<u>Fowler Cemetery</u>	<u>17-1330</u>		14,968	4,905		
<u>Gragg Chapel</u>	<u>17-1330</u>		6,849	1,500		
<u>Grantville Cemetery</u>	<u>17-1330</u>		63,757	7,664		
<u>Hardy Oak Cemetery</u>	<u>17-1330</u>		4,599	4,000		
<u>Hull Grove Cemetery</u>	<u>17-1330</u>		14,863	1,569		
<u>McLouth Cemetery</u>	<u>17-1330</u>		78,263	18,085		
<u>Meriden Cemetery</u>	<u>17-1330</u>		38,186	11,846		
<u>Nortonville Cemetery</u>	<u>17-1330</u>		20,585	7,352		
<u>Oak Ridge Cemetery</u>	<u>17-1330</u>		27,025	7,000		
<u>Ozawkie Cemetery</u>	<u>17-1330</u>		69,820	11,165		
<u>Pleasant View Cemetery</u>	<u>17-1330</u>		10,979	9,309		
<u>Plum Grove Cemetery</u>	<u>17-1330</u>		1,587	1,440		
<u>Reformed Presbyterian Cem</u>	<u>17-1330</u>		9,771	2,500		
<u>Rose Hill Cemetery</u>	<u>17-1330</u>		4,497	4,000		
<u>Spring Grove Cemetery</u>	<u>17-1330</u>		6,872	5,000		
<u>Underwood Cemetery</u>	<u>17-1330</u>		9,498	2,179		
<u>Wildhorse Cemetery</u>	<u>17-1330</u>		5,261	1,636		
<u>Winchester Cemetery</u>	<u>17-1330</u>		7,676	3,883		
<u>Fairview Cemetery</u>	<u>17-1330</u>		3,784	2,300		
<u>Grantville Drainage</u>	<u>24-407 (11)</u>		16,723	5,288		
<u>Kaw Delaware Drainage</u>	<u>24-407 (11)</u>		6,911	6,700		
<u>Muddy Creek Drainage</u>	<u>24-407 (11)</u>		2,644	2,500		
<u>Hutchinson Ditch Drainage</u>	<u>24-407 (11)</u>		2,021	250		
<u>Kaw Half Breed Drainage</u>	<u>24-407 (11)</u>		392	250		
<u>Stonehouse Drainage</u>	<u>24-407 (11)</u>		4,955	4,500		
<u>Thomsonville #6 Watershed</u>	<u>24-1219</u>		9,827	4,663		
<u>Sewer #2-Indian Ridge</u>	<u>19-27a09</u>		13,659			
<u>Sewer #3-Hilldale</u>	<u>19-27a09</u>		10,000	The taxing entities remaining are funded with special assessment		
<u>Sewer #5 Hickory Acres</u>	<u>19-27a09</u>		20,000			
<u>Sewer #6 Lakeshore Est</u>	<u>19-27a09</u>		34,484			
<u>Sewer #7 Lake Ridge</u>	<u>19-27a09</u>		5,170			
<u>Sewer #8-Wind N Wave</u>	<u>19-27a09</u>		37,000			
<u>Sewer #10 Three Hills</u>	<u>19-27a09</u>		4,000			
<u>Sewer #11-Hilldale South</u>	<u>19-27a09</u>		100			
<u>Sewer #12 Westshore Est</u>	<u>19-27a09</u>		7,000			
TOTALS		xxxxxx	573,726	131,484		0.000

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>12,727,680</u>
2. Other tax entity levy in 2019 budget	- \$ <u> </u>
Other tax entity levy in 2019 budget	- \$ <u> </u>
3. Net tax levy	\$ <u>12,727,680</u>

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ <u>1,741,382</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>2,761,845</u>	
5b. Personal property 2018	- <u>3,113,698</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>51,616</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>1,792,998</u>	
10. Total estimated valuation July 1, 2019	<u>185,140,432</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0098</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>124,467</u>	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>190,915</u>	
15. Total Percentage Adjustments	\$ <u>315,382</u>	

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:		+	<u>262,104</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>389,510</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>69,760</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud.		+	<u> </u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>100,000</u>	
22. Law enforcement expenses - 2020 budget:		+	<u>4,526,381</u>	
Law enforcement expenses - 2019 budget:		-	<u>4,125,746</u>	
CPI adjustment	1.50%		<u>61,886</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>338,749</u>
23. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2020 budget:		+	<u>1,329,764</u>	
Emergency medical expenses - 2019 budget:		-	<u>1,247,935</u>	
CPI adjustment	1.50%		<u>18,719</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>63,110</u>
25. Total Revenue Adjustments				<u><u>501,859</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
29. Total Computed Tax Levy		<u>13,544,921</u>

Other Tests - Property Tax Decline

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

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	190,915
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>190,915</u>

Exemption from Election Requirement Yes

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,176,354	396,487	8,647	15,267	18,075	18,865
Debt Service	389,510	48,620	1,060	1,872	2,216	2,313
Public Works	5,006,906	624,985	13,630	24,066	28,491	29,734
Ambulance	524,412	65,460	1,428	2,521	2,984	3,114
Appraiser's Cost	426,933	53,292	1,162	2,052	2,429	2,535
Health	123,000	15,353	335	591	700	730
Law Enforcement	3,080,565	384,530	8,386	14,807	17,529	18,294

County Treas Motor Vehicle Estimate	1,588,727		
County Treas Recreational Vehicle Estimate	34,648		
County Treas 16/20M Vehicle Estimate		61,176	
County Treas Commercial Vehicle Tax Estimate		72,424	
County Treas Watercraft Tax Estimate			75,585
Motor Vehicle Factor	0.12482		
Recreational Vehicle Factor	0.00272		
16/20M Vehicle Factor		0.00481	
Commercial Vehicle Factor		0.00569	
Watercraft Factor			0.00594

Jefferson County

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Auto Admin	General	40,000	15,000	15,000	8-145
General (Communications)	Equipment Reserve	102,275			19-119
General (Attorney)	Equipment Reserve	28,500			19-119
General (Clerk)	Equipment Reserve	29,500	10,000	21,964	19-119
General (Reg of Deeds)	Equipment Reserve	11,350			19-119
General (Treasurer)	Equipment Reserve	89,000	40,000	-	19-119
General (Courthouse Gen)	Capital Improvement	500,000	274,000	204,000	19-120
General (Courthouse Gen)	Bond & Interest	47,510			79-1946
General (Courthouse Gen)	Ambulance	47,303			79-1946
General (Courthouse Gen)	Elevator Maintenance	3,000			Res 1988-8
General (District Court)	Equipment Reserve	20,840			19-119
General (Em Mgmt)	Equipment Reserve	3,600			19-119
General (4-H Fair)	Capital Improvement	3,055	-	2,855	19-120
General (GIS)	Equipment Reserve/Capital Imp	34,130			19-119,120
General (IT)	Equipment Reserve	17,600			19-119
General (Planning & Zon)	Equipment Reserve	13,800	4,500	4,500	19-119
Sewer Dist #11	Bond & Interest	479			79-1946
Public Works (R & B)	Spec R & B Machinery	235,050	260,300		68-141g
Public Works (Aux Serv)	Equipment Reserve/Capital Imp	52,950			19-119,120
Appraiser	Equipment Reserve	25,000	999	1,000	19-119
Health	Capital Improvement	37,000			19-120
General (Elderly)	Equipment Reserve	4,421	4,421	4,421	19-119
General (Counselor)	Equipment Reserve		700	700	19-119
Auto Admin	Equipment Reserve		10,000		19-119
	Total	1,346,363	619,920	254,440	
	Adjustments*				
	Adjusted Totals	1,346,363	619,920	254,440	

***Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2005 Bond	12/1/2005	5/1/2026	3.2-4.1	5,420,000	240,000	11/1	5/1	4,800	240,000	0	0
Series 2013 Bond	3/28/2013	11/2/2026	0.02	3,065,000	2,880,000	11/1	5/1	58,830	125,000	53,880	370,000
Series 2003-Westshore	7/1/2003	9/1/2023	Various	164,121	50,000	3/1	9/1	2,200	10,000	1,770	10,000
Series 1998-Lakeshore	6/16/1998	6/1/2038	Various	410,300	220,000	6/1	6/1	10,213	10,000	9,738	10,000
Series 2010-Northwind Dr	10/1/2010	10/1/2030	.5.25	170,000	121,588	4/1	10/1	6,400	7,549	5,587	7,945
Total G.O. Bonds					3,511,588			82,443	392,549	70,975	397,945
Revenue Bonds:											
Sewer #2 Indian Ridge	10/28/2005	9/1/2026	2.85	550,950	237,688			6,077	29,132	5,311	29,971
Total Revenue Bonds					237,688			6,077	29,132	5,311	29,971
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,749,276			88,520	421,681	76,286	427,916

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Ambulance Building-Meriden	7/1/2012	120	1.79	170,000	71,648	18,724	18,724
Ambulance	2/26/2016	48	0.81	100,280	51,287	25,518	25,518
Ambulance	2/26/2016	48	0.81	100,280	51,287	25,518	25,518
				Totals	174,222	69,760	69,760

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

Jefferson County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	950,316	1,316,695	754,540
Receipts:			
Ad Valorem Tax	3,591,379	3,176,354	xxxxxxxxxxxxxxxx
Delinquent Tax	54,981	45,000	45,000
Motor Vehicle Tax	461,673	472,420	396,487
Recreational Vehicle Tax	10,212	9,453	8,647
16/20M Vehicle Tax	20,747	20,031	15,267
Commercial Vehicle Tax	20,741	21,121	18,075
Watercraft Tax	18,844	21,391	18,865
Gross Earnings (Intangible) Tax	0		0
LAVTR	0		0
City and County Revenue Sharing	0		0
Mineral Production Tax	0	25	25
Local Alcoholic Liquor	13,469	15,000	15,000
Compensating Use Tax	214,850	200,000	200,000
Local Sales Tax	912,390	800,000	800,000
Interest on Curr Tax/MVT/RVT etc	115,288	95,000	120,000
4-County Court Cost Reimbursement	22,870	25,000	25,000
Antique Tag Fees	8,260	8,500	8,500
District Court/Attorney Fees	50,879	40,000	40,000
Building Permit Fees	30,025	26,000	26,000
County Clerk's Fees & Charges	2,461	3,000	3,000
Federal Money in Lieu of Taxes	106,396	100,000	100,000
Diversion Fees Collected	17,713	20,000	20,000
Escrow Fees	918	825	1,050
Federal Flood Control	83,652	30,000	30,000
GIS Fees & Misc Charges	429	1,100	1,100
Operating Transfers	92,556	15,000	15,000
Mortgage Registration Fees	48,186	0	0
Planning & Zoning Fees & Charges	6,030	5,000	5,000
Register of Deeds Recording Fees	180,517	140,000	120,000
Register of Deeds-Misc Fees	17,850	14,000	13,800
Reimbursed Expenses	35,372	30,000	30,000
Equipment Reserve Transfer to General			
Transfer from Auto Admin		15,000	15,000
Insufficient Check			
Attorney Misc Fees	1,354		
Abstract Fees-Tax Sale	994	850	850
Drivers License Fees		8,186	8,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	254,956	180,000	300,000
Neighborhood Revitalization Rebate			0
Miscellaneous	11,557	17,000	17,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,407,551	5,555,256	2,416,667
Resources Available:	7,357,867	6,871,950	3,171,207

Jefferson County

2020

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	7,357,867	6,871,950	3,171,207
Expenditures:			
Communications-911 Dispatch	793,997	745,082	843,297
Coroner	49,813	50,000	50,000
Couty Attorney/Diversion	349,554	362,818	388,366
County Clerk	450,542	465,194	487,503
County Commissioners	93,022	108,227	112,397
County Counselor	45,420	40,245	41,013
County Register of Deeds	219,127	229,367	228,094
County Treasurer	431,450	495,866	428,247
Courthouse General	1,126,178	911,340	999,756
District Court	75,298	65,850	69,260
Emergency Management	101,698	117,488	129,955
4-County Court Costs	32,418	59,000	59,000
4-H Fair	11,621	11,625	11,625
4-H Maintenance	11,000	11,000	11,000
GIS	272,526	285,190	302,438
Information Technology	501,776	525,761	577,526
Planning & Zoning	168,323	174,752	180,859
Allocations	222,546	241,946	260,869
Reimbursed Expenses to Departments	915,877	1,047,989	1,130,580
Economic Development	71,970	76,670	83,564
Court Appointed Attorney Expense	97,015	92,000	100,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Other	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Tort Liability	0	0	0
0	0	0	0
0	0	0	0
Subtotal	6,041,172	6,117,410	6,495,350
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,041,172	6,117,410	6,495,350
Unencumbered Cash Balance Dec 31	1,316,695	754,540	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	6,207,445	6,117,411	6,495,350
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			6,495,350
Tax Required			3,324,143
Delinquent Comp Rate: 3.0%			99,724
Amount of 2019 Ad Valorem Tax			3,423,867

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Communications-911 Dispatch			
Salaries	472,239	475,098	509,238
Health Insurance	103,842	144,372	170,687
Commodities	1,142	4,425	4,425
Office Supplies	3,346	6,000	6,000
Contractual Services	11,277	12,700	12,700
Water Use	180	200	200
Phone Use	13,542	13,000	14,000
Cell Phone			0
Gas Service	405	300	450
Electric Service	2,842	4,000	3,500
FICA/Medicare Withholding	34,927	36,345	38,734
KPERS	43,327	42,236	48,140
Work Comp Insurance	535	2,618	1,609
Unemployment	502	724	514
Multiline Insurance (KCAMP)	3,128	3,064	3,100
Capital Outlay	487		30,000
Transfers			
Reserve Fund Transfers	102,275		
Total	793,997	745,082	843,297
Coroner			
Contractual Services	49,813	50,000	50,000
Total	49,813	50,000	50,000
Couty Attorney/Diversion			
Salaries	192,989	224,066	244,960
Health Insurance	42,354	82,127	79,783
Commodities	2,722	2,000	1,000
Office Supplies	2,184	1,000	1,000
Contractual Services	34,042	13,350	13,350
Water Use	39	35	35
Witness Fees	748		
Phone Use	1,079	1,237	1,237
Cell Phone	3,366	0	
Gas Service	170	131	131
Electric Service	677	882	882
FICA/Medicare Withholding	13,365	17,141	19,565
KPERS	16,867	18,800	24,577
Work Comp Insurance	363	560	326
Unemployment	125	224	256
Multiline Insurance (KCAMP)	1,204	1,265	1,265
Capital Outlay	5,072		

State of Kansas

			County
H.S.A. Employer	3,689		
Transfers			
Reserve Fund Transfers	28,500		
Total	349,554	362,818	388,366
County Clerk			
Salaries	239,114	217,919	225,027
Health Insurance	43,836	80,963	66,573
Commodities	4,635	9,800	5,000
Office Supplies	4,251	2,500	5,000
Contractual Services	81,984	99,300	118,250
Water Use	73	70	70
Phone Use	1,499	2,500	1,500
Cell Phone	0	0	0
Gas Service	321	400	400
Electric Service	1,278	1,500	1,500
FICA/Medicare Withholding	18,128	16,671	17,215
KPERS	22,711	19,373	21,145
Work Comp Insurance	279	349	135
Unemployment	191	349	225
Multiline Insurance (KCAMP)	2,057	2,100	2,100
Capital Outlay	686	1,400	1,400
Transfers			
Reserve Fund Transfers	29,500	10,000	21,964
Total	450,542	465,194	487,503
County Commissioners			
Salaries	66,908	68,340	69,957
Health Insurance	15,419	25,530	28,083
Commodities			
Office Supplies			
Contractual Services		150	150
Water Use	39	40	40
Phone Use			
Cell Phone			
Gas Service	172	150	150
Electric Service	684	900	900
FICA/Medicare Withholding	4,985	4,833	4,833
KPERS	4,217	7,669	7,669
Work Comp Insurance	90	115	115
Unemployment			
Multiline Insurance (KCAMP)	508	500	500
Capital Outlay			
Transfers			
Reserve Fund Transfers			

State of Kansas

Total	93,022	108,227	County 112,397
County Counselor			
Salaries	31,878	32,470	33,238
Health Insurance	6,674		
Commodities	0	150	150
Office Supplies	0	500	500
Contractual Services	993	500	500
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding	2,263	2,484	2,484
KPERS	2,993	3,355	3,355
Work Comp Insurance	129	54	54
Unemployment		32	32
Multiline Insurance (KCAMP)			
H.S.A. Employer	490		
Capital Outlay			
Transfers			
Reserve Fund Transfers		700	700
Total	45,420	40,245	41,013
County Register of Deeds			
Salaries	127,867	130,706	132,786
Health Insurance	49,400	62,614	57,552
Commodities	0	1,000	1,200
Office Supplies	1,153	1,950	2,100
Contractual Services	4,173	5,825	6,025
Water Use	62	200	200
Phone Use	1,199	1,500	1,500
Cell Phone			
Gas Service	274	600	600
Electric Service	1,088	2,000	2,000
FICA/Medicare Withholding	9,253	9,999	10,158
KPERS	12,085	11,620	12,761
Work Comp Insurance	173	209	80
Unemployment	78	144	133
Multiline Insurance (KCAMP)	972	1,000	1,000
Capital Outlay			
Transfers			
Reserve Fund Transfers	11,350		
Total	219,127	229,367	228,094
County Treasurer			
Salaries	206,937	254,043	232,298
Health Insurance	73,527	118,382	115,453

State of Kansas

Commodities	280	390	County 840
Office Supplies	2,370	5,590	4,420
Contractual Services	19,970	24,830	26,600
Water Use	79	100	125
Phone Use	960	2,200	1,500
Cell Phone			
Gas Service	349	600	600
Electric Service	1,388	2,000	2,200
FICA/Medicare Withholding	14,866	19,434	17,771
KPERS	19,408	22,584	22,324
Work Comp Insurance	313	407	139
Unemployment	156	406	177
Multiline Insurance (KCAMP)	1,804	2,000	1,800
Capital Outlay	44	2,900	2,000
Transfers			
Reserve Fund Transfers	89,000	40,000	0
Total	431,450	495,866	428,247
Total - Page 7b	2,432,925	2,496,799	2,578,918

Jefferson County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Courthouse General			
Salaries	39,735	45,900	10,496
Health Insurance	17,885	0	0
Commodities	6,874	4,300	6,800
Office Supplies	1,349	5,200	1,400
Contractual Services	174,491	215,000	215,000
Juvenile Care	2,700	21,700	2,500
Water Use	2,515	2,200	2,500
Phone Use	11,598	11,200	12,000
Gas Service	7,400	5,700	7,500
Electric Service	27,976	33,000	28,000
FICA/Medicare Withholding	8,170	2,100	702
KPERS	3,985	1,250	882
Work Comp Insurance	7,543	5,225	10
Unemployment	117	50	9
Multiline Insurance (KCAMP)	7,838	9,600	7,900
Cap Imp Projects Reserve		250,000	250,000
Treas Checks/Misc.	8,114	8,700	8,200
Capital Outlay			
Transfers/Wellness Program Expenses	10,438	16,215	15,056
Employer H.S.A.	321		500
Transfers	97,813		95,000
Reserve Fund Transfers	500,000	274,000	204,000
Health Insurance Reserve	186,016		128,000
Coroner & Misc Exp Over Budgeted Amt	3,300		3,300
Total	1,126,178	911,340	999,756
District Court			
Commodities	1,078	8,600	750
Office Supplies	7,666	28,250	8,600
Contractual Services	33,196	7,500	34,410
Phone Use	2,389		6,000
Cell Phone	2,767		3,000
Capital Outlay	7,362	21,500	16,500
Transfers			
Reserve Fund Transfers	20,840		
Total	75,298	65,850	69,260
Emergency Management			
Salaries	52,890	53,581	54,652
Health Insurance	23,142	27,734	30,507
Commodities	4,211	11,000	15,750

State of Kansas

Office Supplies	963	1,000	County 1,100
Contractual Services	1,454	7,800	9,100
Water Use		50	
Phone Use	240		240
Cell Phone	749	1,000	1,200
Gas Service		0	
Electric Service	791	500	850
FICA/Medicare Withholding	3,646	4,099	4,181
KPERS	4,932	4,763	5,252
Work Comp Insurance	3,409	4,576	4,667
Unemployment	52	85	55
Multiline Insurance (KCAMP)	1,618	1,300	1,400
Capital Outlay			1,000
Transfers			
Reserve Fund Transfers	3,600		
Total	101,698	117,488	129,955
4-County Court Costs			
Commodities	1,728	3,000	3,000
Office Supplies	2,300	4,000	4,000
Contractual Services	28,391	47,000	47,000
Capital Outlay		5,000	5,000
Transfers			
Reserve Fund Transfers			
Total	32,418	59,000	59,000
4-H Fair			
Commodities	814	2,000	900
Office Supplies			
Contractual Services	4,510	8,200	4,600
Water Use			
Phone Use			
Cell Phone			
Gas Service	66		70
Electric Service	1,889		1,900
Multiline Insurance (KCAMP)	1,289	125	1,300
Capital Outlay		1,300	
Transfers			
Reserve Fund Transfers	3,055		2,855
Total	11,621	11,625	11,625
4-H Maintenance			
Commodities	381	1,500	1,500
Office Supplies			
Contractual Services	5,418	4,800	4,800
Water Use		500	500
Phone Use		2,500	2,500
Cell Phone			
Gas Service	902	1,700	1,700
Electric Service	3,246		

State of Kansas

			County
Multiline Insurance (KCAMP)			
Capital Outlay	1,054		
Transfers			
Reserve Fund Transfers			
Total	11,000	11,000	11,000
GIS			
Salaries	124,168	136,275	142,811
Health Insurance	43,578	55,468	61,015
Commodities	0	1,000	1,000
Office Supplies	598	2,300	2,300
Contractual Services	43,403	45,050	48,050
Water Use			
Phone Use	960		450
Cell Phone			
Gas Service	88	420	420
Electric Service	538	1,000	1,000
FICA/Medicare Withholding	9,117	10,425	10,925
KPERS	11,688	12,115	13,724
Work Comp Insurance	175	219	101
Unemployment	131	218	143
Multiline Insurance (KCAMP)	2,454	2,500	2,800
H.S.A. Employer Share	1,500		
Capital Outlay		18,200	17,700
Transfers			
Reserve Fund Transfers	34,130		
Total	272,526	285,190	302,438
Information Technology			
Salaries	255,375	259,836	267,055
Health Insurance	59,043	70,786	77,500
Commodities	1,272	1,700	2,000
Office Supplies	2,184	1,180	2,500
Contractual Services	67,746	60,200	94,400
Water Use	235	350	350
Phone Use	2,119	4,200	3,200
Cell Phone			
Gas Service	325	500	700
Electric Service	1,998	3,000	3,000
FICA/Medicare Withholding	18,995	19,877	20,430
KPERS	23,961	23,099	25,664
Work Comp Insurance	257	417	160
Unemployment	273	416	267
Multiline Insurance (KCAMP)	2,454	2,700	2,800
Capital Outlay	47,939	77,500	77,500
Transfers			
Reserve Fund Transfers	17,600		

Total

501,776	525,761	County 577,526
2,132,516	1,987,254	2,160,560

Total - Page7c

Jefferson County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Planning & Zoning			
Salaries	96,202	98,267	100,225
Health Insurance	29,521	35,393	38,750
Commodities	216		
Office Supplies	3,683	4,000	2,000
Contractual Services	4,812	12,125	14,025
Water Use	74		
Phone Use	480	1,500	1,500
Cell Phone			
Gas Service	314	0	
Electric Service	1,294	0	
FICA/Medicare Withholding	6,887	7,517	7,667
KPERS	9,047	8,736	9,632
Work Comp Insurance	165	157	60
Unemployment	99	157	100
Multiline Insurance (KCAMP)	883	900	900
Capital Outlay	847	1,500	1,500
Transfers			
Reserve Fund Transfers	13,800	4,500	4,500
Total	168,323	174,752	180,859
Allocations			
Conservation District	39,801	39,801	39,801
Mental Health (Guidance Center)	50,000	62,775	78,469
Retardation (Cottonwood, Inc)	75,000	75,000	75,000
Elderly Reserve for Vehicle Purchase	4,421	4,421	7,000
JCSO Appropriation	22,666	22,666	22,666
JAAA Appropriation	10,783	14,783	14,783
Meals on Wheels	5,762	8,000	8,000
Historical Society	14,113	14,500	15,150
Total	222,546	241,946	260,869
Reimbursed Expenses to Departments			
Health Department	708,599	780,695	851,225
Ambulance Department	207,278	267,294	279,355
Total	915,877	1,047,989	1,130,580
Economic Development			
Salaries	46,350	47,277	48,222

State of Kansas

Health Insurance	14,600	17,440	County 19,184
Commodities	17		
Office Supplies	1,514	1,000	2,000
Contractual Services	1,562	2,982	4,709
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding	3,367	3,617	3,689
KPERS	4,352	4,203	4,634
Work Comp Insurance		76	77
Unemployment	48	75	48
Multiline Insurance (KCAMP)			
Capital Outlay	160		1,000
Transfers			
Reserve Fund Transfers			
Total	71,970	76,670	83,564
Court Appointed Attorney Expense			
Contractual Services	97,015	92,000	100,000
Total	97,015	92,000	100,000
Total	0	0	0
	0	0	0
Total	0	0	0
Total - Page7d	1,475,731	1,633,357	1,755,872

Jefferson County

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
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Commodities			
Capital Outlay			
Total	0	0	0
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Total	0	0	0
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Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Contractual			
Total	0	0	0
Salaries			
Contractual			
Commodities			

			County
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7e	0	0	0

Adopted Budget
General Fund - Detail Expend

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Tort Liability			
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
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Commodities			
Capital Outlay			
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Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			

State of Kansas

Total - Page7b

County			
	2,432,925	2,496,799	2,578,918
	2,132,516	1,987,254	2,160,560
	1,475,731	1,633,357	1,755,872
	0	0	0
Total Detail Expenditures**	6,041,172	6,117,410	6,495,350

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

Jefferson County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	72,161	136,229	183,329
Receipts:			
Ad Valorem Tax	421,189	389,510	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,095	8,000	5,000
Motor Vehicle Tax	54,850	55,403	48,620
Recreational Vehicle Tax	1,215	1,108	1,060
16/20M Vehicle Tax	1,364	2,349	1,872
Commercial Vehicle Tax	2,475	2,477	2,216
Watercraft Tax	2,249	2,509	2,313
Transfers	47,989	26,574	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	537,426	487,930	61,081
Resources Available:	609,587	624,159	244,410
Expenditures:			
Transfers	47,510		
Principal	350,000	375,000	370,000
Interest	75,848	65,830	53,880
Cash Basis Reserve			75,000
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	473,358	440,830	498,880
Unencumbered Cash Balance Dec 31	136,229	183,329	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	532,422	540,830	498,880
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	498,880
		Tax Required	254,470
		Delinquent Comp Rate: 3.0%	7,634
		Amount of 2019 Ad Valorem Tax	262,104

CPA Summary

[illegible]

Jefferson County

2020

FUND PAGE - ROAD

Adopted Budget Public Works	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	7,271,608	7,093,654	2,101,774
Expenditures from detail page:			
Road and Bridge Division	5,877,884	5,697,023	6,018,744
Auxiliary Services Division	885,752	920,763	960,829
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	6,763,636	6,617,786	6,979,573
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,763,636	6,617,786	6,979,573
Unencumbered Cash Balance Dec 31	507,971	475,868	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	6,763,928	6,617,785	6,979,573
	Non-Appropriated Balance		
See Tab C	Total Expenditure/Non-Appr Balance		6,979,573
	Tax Required		4,877,799
Delinquent Comp Rate:	3.0%		146,334
Amount of 2019 Ad Valorem Tax			5,024,132

CPA Summary

Jefferson County

2020

FUND PAGE - ROAD DETAIL

Adopted Budget

Public Works Fund

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Road and Bridge Division			
Salaries	1,215,708	1,331,124	1,405,697
Health Insurance	367,807	496,314	589,290
Commodities	2,439,377	2,353,684	2,411,406
Office Supplies	1,731	4,000	4,000
Contractual Services	494,399	547,477	965,870
Water Use	1,671	1,500	1,500
Phone Use	4,510	6,500	6,500
Cell Phone	1,918	600	600
Gas Service	5,297	8,000	8,000
Electric Service	15,214	15,000	15,000
FICA/Medicare Withholding	89,061	101,831	107,536
KPERS	111,368	118,337	135,088
Work Comp Insurance	41,684	50,226	31,852
Unemployment	1,280	2,130	1,406
Multiline Insurance (KCAMP)	29,427	35,000	35,000
Capital Outlay	822,381	365,000	300,000
10% Health Insurance Increase			
2% Salary increase			
Transfers			
Reserve Fund Transfers	235,050	260,300	
Total	5,877,884	5,697,023	6,018,744
Auxiliary Services Division			
Salaries	276,284	341,884	365,864
Health Insurance	113,528	143,694	146,758
Commodities	307,014	272,976	284,176
Office Supplies	1,711	950	950
Contractual Services	42,624	50,000	51,576
Water Use	351	500	500
Phone Use	2,836	3,000	3,000
Cell Phone	0	0	0
Gas Service	1,516	3,300	3,300
Electric Service	3,814	5,500	5,500
FICA/Medicare Withholding	19,914	27,949	27,989
KPERS	23,666	32,480	35,160
Work Comp Insurance	6,765	8,628	6,191
Unemployment	286	402	366
Multiline Insurance (KCAMP)	6,284	9,500	9,500
Capital Outlay	26,209	20,000	20,000
Transfers			
Reserve Fund Transfers	52,950		
Total	885,752	920,763	960,829
Total	0	0	0

Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	6,763,636	6,617,786	6,979,573

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	139,009	158,300	105,244
Receipts:			
Ad Valorem Tax	482,693	524,412	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,931	5,000	5,000
Motor Vehicle Tax	66,553	63,496	65,460
Recreational Vehicle Tax	1,473	1,270	1,428
16/20 M Vehicle Tax	2,692	2,692	2,521
Commercial Vehicle Tax	2,993	2,839	2,984
Watercraft Tax	2,719	2,875	3,114
Reimbursement for Benefits & Utilities	207,278	267,294	279,355
Other Reimbursements	1,467		
User Fees	416,762	325,000	325,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1		
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,192,562	1,194,878	684,862
Resources Available:	1,331,572	1,353,178	790,106
Expenditures:			
Salaries	690,969	661,939	684,799
Health Insurance	157,586	181,098	230,107
Commodities	80,948	68,200	100,925
Office Supplies	3,365	5,000	5,000
Contractual Services	57,784	50,400	52,450
Water Use	2,176	2,300	2,300
Phone Use	5,381	4,600	4,600
Cell Phone	1,020	1,200	1,200
Gas Service	3,357	3,800	3,800
Electric Service	6,686	6,900	6,900
FICA/Medicare Withholding	54,714	45,957	47,635
KPERS	64,956	140,563	144,133
Work Comp Insurance	15,240	16,921	11,520
Unemployment	786	1,059	685
Multiline Insurance (KCAMP)	7,706	8,300	8,300
Capital Outlay	20,597	49,697	25,000
Transfers			
Reserve Fund Transfers			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,173,272	1,247,934	1,329,354
Unencumbered Cash Balance Dec 31	158,300	105,244	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,173,272	1,247,934	1,329,354
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,329,354
Tax Required			539,248
Delinquent Comp Rate: 3.0%			16,177
Amount of 2019 Ad Valorem Tax			555,425

Adopted Budget Appraiser's Cost	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,669	12,356	13,045
Receipts:			
Ad Valorem Tax	385,286	426,933	XXXXXXXXXXXXXXXXXX
Delinquent Tax	6,532	5,000	5,000
Motor Vehicle Tax	51,578	50,687	53,292
Recreational Vehicle Tax	1,141	1,014	1,162
16/20 M Vehicle Tax	2,482	2,149	2,052
Commercial Vehicle Tax	2,316	2,266	2,429
Watercraft Tax	2,103	2,295	2,535
Reimbursements	5		
Copies	770	500	500
Maps	450	500	500
Computer Service Fees	563		
User Fees	8,500	4,500	4,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	461,724	495,844	71,970
Resources Available:	490,394	508,200	85,015
Expenditures:			
Salaries	267,068	274,257	282,206
Health Insurance	107,639	132,644	146,758
Commodities	1,357	1,500	1,600
Office Supplies	6,881	9,500	9,600
Contractual Services	11,572	20,300	19,150
Water Use	99	115	115
Phone Use	1,686	3,000	2,500
Cell Phone			0
Gas Service	478	600	600
Electric Service	1,853	3,200	3,200
FICA/Medicare Withholding	18,966	20,981	21,589
KPERS	25,153	24,381	27,120
Work Comp Insurance	4,768	439	5,719
Unemployment	272	439	282
Multiline Insurance (KCAMP)	2,409	2,800	2,800
Capital Outlay	2,832		
Transfers			
Reserve Fund Transfers	25,000	999	1,000
Miscellaneous	4		
Does miscellaneous exceed 10% of Total R			
Total Expenditures	478,037	495,155	524,239
Unencumbered Cash Balance Dec 31	12,356	13,045	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	479,079	495,155	524,239
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			524,239
Tax Required			439,223
Delinquent Comp Rate: 3.0%			13,177
Amount of 2019 Ad Valorem Tax			452,400

CPA Summary

Jefferson County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	230,350	362,687	270,774
Receipts:			
Ad Valorem Tax	120,270	123,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,135	2,000	2,000
Motor Vehicle Tax	17,121	15,825	15,353
Recreational Vehicle Tax	379	317	335
16/20 M Vehicle Tax	768	671	591
Commercial Vehicle Tax	769	708	700
Watercraft Tax	699	717	730
Reimburse for Benefits/Utilities	708,599	780,695	851,225
Other Reimbursements	578	600	600
Home Health	577,424	509,300	441,583
User Fees	145,938	135,000	130,000
Donations/Program Income	1,858	600	850
Contracts	215,989	179,024	180,000
Memorials	3,450	500	500
Grants	122,659	111,000	122,000
Hospice	496,603	465,000	420,000
Misc	262		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,415,501	2,324,957	2,166,467
Resources Available:	2,645,851	2,687,644	2,437,242
Expenditures:			
Salaries	1,199,077	1,285,828	1,331,754
Health Insurance	234,625	294,801	412,535
Commodities	109,623	112,300	114,250
Office Supplies	11,989	12,500	12,500
Contractual Services	435,817	407,300	374,690
Water Use	1,004	1,100	1,100
Phone Use	8,308	11,200	8,500
Cell Phone	7,149	14,100	14,225
Gas Service	1,791	2,200	2,200
Electric Service	11,580	12,500	12,500
FICA/Medicare Withholding	88,173	98,366	101,852
KPERS	109,474	114,310	127,947
Work Comp Insurance	13,868	16,855	9,806
Unemployment	1,265	2,010	1,300
Multiline Insurance (KCAMP)	9,995	12,000	12,000
Capital Outlay	1,988	19,500	19,500
H.S.A. Employer	438		
10% Health Insurance Increase			
2% Salary Increase			
Transfers			
Reserve Fund Transfers	37,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,283,164	2,416,870	2,556,659
Unencumbered Cash Balance Dec 31	362,687	270,774	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,283,301	2,416,870	2,556,659
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,556,659
Tax Required			119,417
Delinquent Comp Rate:	3.0%		3,583
Amount of 2019 Ad Valorem Tax			123,000

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Law Enforcement			
Unencumbered Cash Balance Jan 1	140,636	38,440	50,001
Receipts:			
Ad Valorem Tax	2,639,197	3,080,565	xxxxxxxxxxxxxxxx
Delinquent Tax	45,870	35,000	35,000
Motor Vehicle Tax	379,546	347,167	384,530
Recreational Vehicle Tax	8,398	6,946	8,386
16/20 M Vehicle Tax	15,722	14,720	14,807
Commercial Vehicle Tax	17,065	15,521	17,529
Watercraft Tax	15,503	15,720	18,294
Reimbursements for Fuel	50,762	45,000	45,000
Boarding Fees	66,077	50,000	10,000
Paper Process Fee	13,405	5,000	10,000
Misc	655		1,000
Drivers License Check	28		
Accident Report Fees	1,014	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		500	
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,253,241	3,616,639	545,046
Resources Available:	3,393,877	3,655,079	595,047
Expenditures:			
Salaries	1,805,222	1,979,677	2,000,126
Health Insurance	508,066	714,928	818,695
Commodities	207,375	100,000	165,122
Office Supplies	12,946	11,000	13,500
Contractual Services	306,430	125,080	299,200
Water Use	11,867	10,000	12,000
Phone Use	17,248	15,000	11,000
Cell Phone	19,827	17,500	16,500
Gas Service	7,049	6,700	8,000
Electric Service	42,485	41,000	45,000
FICA/Medicare Withholding	132,171	151,352	152,916
KPERS	169,961	304,679	321,024
Work Comp Insurance	25,257	35,040	21,666
Unemployment	1,826	3,122	2,005
Multiline Insurance (KCAMP)	80,894	90,000	82,000
Capital Outlay	6,798	0	0
H.S.A. Employer			
Transfers			
Reserve Fund Transfers/BOC Cut			
Cash Forward (2020 column)			
Miscellaneous	15		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,355,437	3,605,078	3,968,755
Unencumbered Cash Balance Dec 31	38,440	50,001	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	3,323,713	3,605,078	3,968,755
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,968,755
		Tax Required	3,373,708
	Delinquent Comp Rate: 3.0%		101,211
	Amount of 2019 Ad Valorem Tax		3,474,919

CPA Summary

Jefferson County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Auto Administration	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	30,647	33,812	31,861
Receipts:			
Fees Collected	172,937	170,000	175,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	172,937	170,000	175,000
Resources Available:	203,584	203,812	206,861
Expenditures:			
Salaries	76,026	91,183	95,086
Health Insurance	33,629	45,174	49,691
Commodities	5	560	510
Office Supplies	3,244	5,250	8,850
Contractual Services	2,772	3,410	4,553
Phone Use	1,199	0	2,200
FICA/Medicare Withholding	5,525	6,976	7,274
KPERS	7,056	8,106	9,138
Work Comp Insurance	55	146	57
Unemployment	68	146	85
Multiline Insurance (KCAMP)			
Capital Outlay		1,000	1,000
Transfers	40,000		
Reserve Fund Transfers		10,000	0
Cash Forward (2020 column)			
Miscellaneous	193		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	169,772	171,951	178,444
Unencumbered Cash Balance Dec 31	33,812	31,861	28,417
2018/2019/2020 Budget Authority Amount	136,341	171,951	178,444

See Tab A

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Land Bank	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	282	953	953
Receipts:			
Sale of Property	901		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	901	0	0
Resources Available:	1,183	953	953
Expenditures:			
Advertisement	230		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	230	0	0
Unencumbered Cash Balance Dec 31	953	953	953
2018/2019/2020 Budget Authority Amount	0	0	0

See Tab A

CPA Summary

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

Jefferson County

Non-Budgeted Funds-A

[illegible]

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

CPA Summary

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2018 is to be shown)

Jefferson County

Non-Budgeted Funds-B

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Sp Alcohol		Landfill Access Rd		Abandoned Cem		Lake Patrol		Sewer #11 Special											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total			
Cash Balance Jan 1	130,481	Cash Balance Jan 1	87,545	Cash Balance Jan 1	8,542	Cash Balance Jan 1	8,542	Cash Balance Jan 1	44,668	Cash Balance Jan 1	2,391	Cash Balance Jan 1	2,391	Cash Balance Jan 1	2,391	273,627			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
State of KS	28,508	Fees	58,944					Corp of Engineers	56,131	Special Assmt	4,125								
Total Receipts	28,508	Total Receipts	58,944	Total Receipts	0	Total Receipts	8,542	Total Receipts	56,131	Total Receipts	4,125	Total Receipts	4,125	Total Receipts	4,125	147,709			
Resources Available:	158,989	Resources Available:	146,489	Resources Available:		Resources Available:		Resources Available:	100,800	Resources Available:	6,516	Resources Available:	6,516	Resources Available:	6,516	421,336			
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Program Exp	52,000	Contracted Service	61,503			Wages & Benefits	34,702	Maint Exp	3,032										
Total Expenditures	52,000	Total Expenditures	61,503	Total Expenditures	0	Total Expenditures	8,542	Total Expenditures	34,702	Total Expenditures	3,032	Total Expenditures	3,032	Total Expenditures	3,032	151,237			
Cash Balance Dec 31	106,989	Cash Balance Dec 31	84,987	Cash Balance Dec 31	8,542	Cash Balance Dec 31	8,542	Cash Balance Dec 31	66,097	Cash Balance Dec 31	3,484	Cash Balance Dec 31	3,484	Cash Balance Dec 31	3,484	270,099	270,099		

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

CPA Summary

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2018 is to be shown)

Jefferson County

Non-Budgeted Funds-C

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
ROD Tech Fund		Series 2003-Westshore		Sewer #2 Indian Ridge		Series 2010-Northwind		Jeff Co Cap Imp Fund											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered					
Cash Balance Jan 1	72,647	Cash Balance Jan 1	443	Cash Balance Jan 1	4,853	Cash Balance Jan 1	5,471	Cash Balance Jan 1	1,282,631	Cash Balance Jan 1	1,366,046	Cash Balance Jan 1	1,282,631	Cash Balance Jan 1	1,366,046				
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:					
Fees	28,008	Spec Assmts	12,718	Spec Assmts	15,300	Spec Assmts	14,700	Spec Assmts	565,055	From Funds/Depts									
Total Receipts	28,008	Total Receipts	12,718	Total Receipts	15,300	Total Receipts	14,700	Total Receipts	565,055	Total Receipts	635,781	Total Receipts	565,055	Total Receipts	635,781				
Resources Available:	100,655	Resources Available:	13,161	Resources Available:	20,153	Resources Available:	20,171	Resources Available:	1,847,687	Resources Available:	2,001,828	Resources Available:	1,847,687	Resources Available:	2,001,828				
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:					
Equipment	14,343	Bond Pymt	12,626	Maintenance	13,659	Bond Pymt	13,951	Bond Pymt	235,442										
Total Expenditures	14,343	Total Expenditures	12,626	Total Expenditures	13,659	Total Expenditures	13,951	Total Expenditures	235,442	Total Expenditures	290,021	Total Expenditures	235,442	Total Expenditures	290,021				
Cash Balance Dec 31	86,312	Cash Balance Dec 31	535	Cash Balance Dec 31	6,494	Cash Balance Dec 31	6,220	Cash Balance Dec 31	1,612,245	Cash Balance Dec 31	1,711,807	Cash Balance Dec 31	1,612,245	Cash Balance Dec 31	1,711,807				

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

CPA Summary

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-D

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Treasurers Tech Fund		Clerks Tech Fund		Drivers License Fees															
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	13,158	Cash Balance Jan 1	13,158	Cash Balance Jan 1	1,186	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Fees	7,002	Fees	7,002	Fees	5,683														
Total Receipts	7,002	Total Receipts	7,002	Total Receipts	5,683			Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	19,687		
Resources Available:	20,160	Resources Available:	20,160	Resources Available:	6,869			Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	47,189		
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Equipment	17,462	Equipment	17,462	Equipment	5,000														
Total Expenditures	17,462	Total Expenditures	17,462	Total Expenditures	5,000			Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	39,924		
Cash Balance Dec 31	2,698	Cash Balance Dec 31	2,698	Cash Balance Dec 31	1,869			Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	7,265		
Total																Total			
27,502																27,502			

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

CPA Summary

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		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	164,609,128		174,793,817		185,140,432		

Outstanding Indebtedness,

	<u>2017</u>	<u>2018</u>	<u>2019</u>
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

Linda M Buttron

Clerk

Jefferson County

NOTICE OF BUDGET HEARING

Other County Special District Funds	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	Est. Tax Rate*
Bloomfield Cemetery	2,177	2.06200	2,217	1.90400	3,656	2,500	1,069,331	2.338
Buster Cemetery	5,307	0.87300	5,180	0.83700	5,295	4,500	5,752,314	0.782
Fowler Cemetery	3,384	0.93800	3,500	0.94900	14,968	4,905	4,548,362	1.078
Gragg Chapel Cemetery	900	0.65100	1,100	0.59600	6,849	1,500	2,675,897	0.561
Grantville Cemetery	14,837	0.72200	15,800	0.67000	63,757	7,664	12,019,246	0.638
Hardy Oak Cemetery	4,572	0.36200	4,535	0.33800	4,599	4,000	12,434,055	0.322
Hull Grove Cemetery	1,155	1.11900	1,300	1.03500	14,863	1,569	1,604,988	0.978
McLouth Cemetery	9,546	1.52300	9,700	1.50800	78,263	18,085	9,364,431	1.931
Meriden Cemetery	12,947	0.57600	13,400	0.53400	38,186	11,846	23,507,290	0.504
Nortonville Cemetery	15,276	0.69400	16,100	0.64100	20,585	7,352	12,243,358	0.600
Oak Ridge Cemetery	11,901	0.51200	11,300	0.48500	27,025	7,000	15,255,518	0.459
Ozawkie Cemetery	15,006	0.89000	15,000	0.84700	69,820	11,165	13,896,994	0.803
Pleasant View Cemetery	10,906	0.64100	10,800	0.61500	10,979	9,309	16,015,237	0.581
Plum Grove Cemetery	1,836	0.70600	1,667	0.68300	1,587	1,440	1,696,810	0.848
Reformed Presbyterian Cem	3,740	0.84600	4,100	0.78400	9,771	2,500	3,448,513	0.725
Rose Hill Cemetery	4,727	0.40700	4,788	0.38000	4,497	4,000	11,016,786	0.363
Spring Grove Cemetery	6,760	1.98900	5,400	1.81400	6,872	5,000	2,924,581	1.710
Underwood Cemetery	3,350	0.30900	3,400	0.28700	9,498	2,179	7,899,424	0.276
Wildhorse Cemetery	1,638	0.30300	1,650	0.28000	5,261	1,636	6,399,869	0.256
Winchester Cemetery	4,450	0.84700	4,600	0.80600	7,676	3,883	5,092,051	0.763
Fairview Cemetery	1,913	1.60800	3,886	1.54800	3,784	2,300	1,577,144	1.459
Grantville Drainage	4,363		4,500	2.476	16,723	5,288	2,244,162	2.356
Kaw Delaware Drainage	5,879		5,900	1.695	6,911	6,700	3,593,795	1.864
Muddy Creek Drainage	2,655		2,667	1.858	2,644	2,500	1,401,533	1.784
Hutchinson Ditch Drainage	0		0	0.885	2,021	250	293,003	0.853
Kaw Half Breed Drainage	7,563		1,200	0.785	392	250	338,045	0.740
Stonehouse Drainage	4,963		4,900	1.607	4,955	4,500	2,821,269	1.595
Thomsonville #6 Watershed	5,169		574	2.534	9,827	4,663	1,736,464	2.685
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			
Totals	318,059		293,284,000		582,677	138,484	182,870,470	

*Tax rates are expressed in mills

Linda M Buttrion
Clerk

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Page No.

PUBLIC NOTICE

(Published in The Oskaloosa Independent and The Valley Falls Vindicator 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	723,000	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		xxxxxxxxxxxxxxx		
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 Special District Funds	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
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
Gragg 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
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Oak Ridge Cemetery	11,901	0.51200	11,300	0.48500	27,025	7,000	15,255,518
Ozarkie 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
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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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