State of Kansas
County

2025

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Jefferson County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

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

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

Revenue Neutral Rate	63.515
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

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

Attest: 8/26/24, 2024
Julie A. Dunker
County Clerk

Governing Body

CPA Summary

Jefferson County

2025

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

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

County Treas Motor Vehicle Estimate 1,676,899

County Treas Recreational Vehicle Estimate 42,608

County Treas 16/20M Vehicle Estimate 67,489

County Treas Commercial Vehicle Tax Estimate 82,319

County Treas Watercraft Tax Estimate 94,321

Motor Vehicle Factor 0.09535

Recreational Vehicle Factor 0.00242

16/20M Vehicle Factor 0.00384

Commercial Vehicle Factor 0.00468

Watercraft Factor 0.00536

Jefferson County 2025

Schedule of Transfers

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

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

Jefferson County

2025

STATEMENT OF INDEBTEDNESS

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

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

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
2017 Ford E-450 Ambulance	#########	48	0.96	100,287	25,363	25,610	0
				Totals	**25,363**	**25,610**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

CPA Summary

FUND PAGE - GENERAL

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

CPA Summary

Jefferson County 2025

FUND PAGE - GENERAL DETAIL

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

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

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

Jefferson County 2025

FUND PAGE - GENERAL

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

4-H Fair			
Commodities	12,397		
Contractual Services		7,690	5,500
Gas Service			
Electric Service			
Multiline Insurance (KCAMP)		4,364	5,454
Reserve Fund Transfers			
Capital Outlay			10,000
Total	12,397	12,054	20,954
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
4-H Maintenance			
Commodities	10,432	2,200	2,200
Contractual Services		3,534	3,534
Water Use		100	100
Phone Use		100	100
Gas Service		1,131	1,322
Electric Service		7,435	7,435
Office Supplies		220	220
Total	10,432	14,720	14,911
Community Development			
Salaries	274,948	178,064	189,443
Health Insurance		84,833	78,706
Commodities		1,500	1,500
Office Supplies		2,000	2,000
Contractual Services		20,000	20,000
Water Use		125	125
Phone Use		600	1,000
Cell Phone			
Gas Service		450	450
Electric Service		1,500	1,500
FICA/Medicare Withholding		13,622	14,492
KPERS		16,489	18,187
Work Comp Insurance		147	158
Unemployment		178	189
Multiline Insurance (KCAMP)		2,300	2,300
Capital Outlay		4,000	4,000
Transfers/Budget Cut			
Reserve Fund Transfers			
Total	274,948	325,808	334,050
Allocations			
Conservation District	39,801	39,801	39,801
Mental Health (Guidance Center)	116,431	82,392	82,392
Guidance Center Crisis Stabilization Center		34,039	34,039
Mental Development (Cottonwood, Inc)	75,000	75,000	75,000
Elderly Reserve for Vehicle Purchase		7,000	7,000
JCSO Appropriation	22,666	22,666	22,666
JAAA Appropriation	16,500	18,500	18,500
Meals on Wheels	8,000	10,000	10,000
Historical Society	18,047	20,455	20,895
Transfers	2,000		
Total	298,445	309,853	310,293
Total - Page 6c	**867,543**	**998,698**	**995,284**

Jefferson County 2025

FUND PAGE - GENERAL

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

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

Jefferson County 2025

FUND PAGE - GENERAL

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

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

Jefferson County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

CPA Summary

Jefferson County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

CPA Summary

2025

Jefferson County

FUND PAGE - ROAD

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

CPA Summary

Jefferson County 2025

FUND PAGE - ROAD & BRIDGE DETAIL

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

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

State of Kansas
County

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

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

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

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

CPA Summary

Jefferson County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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

See Tab A

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Tota			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amo	0	0	0

CPA Summary

State of Kansas
County
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Jefferson County
will meet on August 26, 2024 at 1:00 PM at Oskaloosa City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Jefferson County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

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

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

*Tax rates are expressed in mills

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

Julie Dunkle
County Clerk

Notice of Revenue Neutral Rate Intent

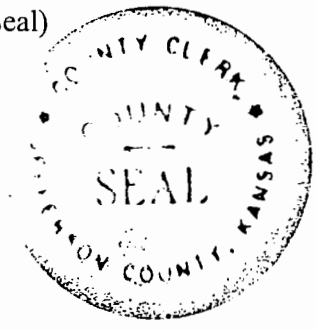
THE GOVERNING BODY OF JEFFERSON COUNTY, KANSAS, HEREBY NOTIFIES THE JEFFERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

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

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

WITNESS my hand and official seal on July 9, 2024

(Seal)



Julie A. Dunkel
Clerk or Officer of Governing Body

Roll Call Vote

A Roll Call Vote of Jefferson County To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 26th at 1:00 p.m.
Resolution No. 2024-019

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

Certified:

Jefferson County Clerk

COUNTY CLERK COUNTY SEAL JEFFERSON COUNTY, KANSAS

Resolution No. 2024-019

A RESOLUTION OF THE COUNTY OF JEFFERSON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of JEFFERSON was calculated as 63.515 mills by the JEFFERSON County Clerk; and

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

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of JEFFERSON shall levy a property tax rate exceeding the Revenue Neutral Rate of 63.515 mills.

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

ADOPTED this 26TH day of AUGUST 2024 and SIGNED by the Governing Body.

Attested:

County Clerk

COUNTY CLERK COUNTY SEAL JEFFERSON COUNTY, KANSAS

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PUBLIC NOTICE

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Jefferson County

will meet on August 26, 2024 at 1:00 PM at Oskaloosa City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Jefferson County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

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

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

*Tax rates are expressed in mills

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

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Grantville Drainage

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	31,995	37,012	26,821
Ad Valorem Tax	4,824	4,900	xxxxxxxxxxxxx
Delinquent Tax	7	30	
Motor Vehicle Tax	178	0	155
Recreational Vehicle Tax	6	0	5
16/20M Vehicle Tax	2	0	1
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			
Interest on Idle Funds			
Total Receipts	**5,017**	**4,930**	**161**
Resources Available:	**37,012**	**41,942**	**26,982**
Expenditures:			
General Operating Expense	0	0	35,834
Reserve for Drainage Ditch Repair		15,121	
Cash Forward (2025 column)			
Total Expenditures	**0**	**15,121**	**35,834**
Unencumbered Cash Balance, Dec 31	37,012	26,821	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	35,834
		Tax Required	8,852
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	8,852

CPA summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,824	155	5	1	0	0
Total	4,824	155	5	1	0	0

County Treas MVT Estimate	155				
County Treas RVT Estimate		5			
County Treas 16/20M Estimate			1		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.03213				
RVT Factor		0.00104			
16/20M Factor			0.00021		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

Roll Call Vote

A Roll Call Vote of the Grantville Drainage District (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) 8.27.24

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Paul D. Thompkins	✓		
Dan Bigham	✓		
Rod Bigham	✓		
TOTAL			

Certified:

_____

Resolution No. 24-01

A RESOLUTION OF THE Grantville Drainage, **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;** (1.836)

WHEREAS, the Revenue Neutral Rate for the Grantville Drainage was calculated as 3.336 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the G-D will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8/27/24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the G-D, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE G-D:

The G-D shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.336 mills.

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

ADOPTED this 27 day of August, 2024 (month and year) and **SIGNED** by the Governing Body.

Fred Bigham

Evan L. Jacobs

Jay D. Stein

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Hutchinson Ditch Drainage

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	223	410	610
Ad Valorem Tax	187	200	xxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	0	0	0
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	187	200	0
Resources Available:	410	610	610
Expenditures:			
General Operating Expense	0	0	
Reserve for Drainage Ditch Repair		0	799
Cash Forward (2025 column)			
Total Expenditures	0	0	799
Unencumbered Cash Balance, Dec 31	410	610	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	799
		Tax Required	189
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	189

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	187	0	0	0	0	0
Total	187	0	0	0	0	0

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

MVT Factor 0.00037
RVT Factor 0.00000
16/20M Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Kaw Half Breed Drainage

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	1,843	2,087	2,098
Ad Valorem Tax	242	250	xxxxxxxxxxxxx
Delinquent Tax	1	0	
Motor Vehicle Tax	1	1	1
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax		0	0
LAVTR		0	
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**244**	**251**	**1**
Resources Available:	**2,087**	**2,338**	**2,099**
Expenditures:			
	0	240	2,338
Cash Forward (2025 column)			
Total Expenditures	0	**240**	**2,338**
Unencumbered Cash Balance, Dec 31	2,087	2,098	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	2,338
		Tax Required	239
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	239

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	242	1	0	0	0	0
Total	242	1	0	0	0	0

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

MVT Factor 0.00355
RVT Factor 0.00000
16/20M Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Stonehouse Drainage

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	43	44	262
Ad Valorem Tax	4,282	4,054	xxxxxxxxxxxxx
Delinquent Tax	23	0	
Motor Vehicle Tax	276	230	219
Recreational Vehicle Tax	7	6	11
16/20M Vehicle Tax	1	1	6
Commercial Vehicle Tax	47	39	11
Watercraft Tax	1	0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**4,637**	**4,330**	**247**
Resources Available:	**4,680**	**4,374**	**509**
Expenditures:			
General Operating Expense	4,637		
Reserve for Drainage Ditch Repair		4,112	4,305
Cash Forward (2025 column)			
Total Expenditures	**4,637**	**4,112**	**4,305**
Unencumbered Cash Balance, Dec 31	44	262	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	4,305
		Tax Required	3,796
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	3,796

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,008	219	11	6	11	0
Total	4,008	219	11	6	11	0

County Treas MVT Estimate 219

County Treas RVT Estimate 11

County Treas 16/20M Estimate 6

County Treas Commercial Vehicle Tax Estimate 11

County Treas Watercraft Tax Estimate 0

MVT Factor 0.05464

RVT Factor 0.00274

16/20M Factor 0.00150

Commercial Vehicle Factor 0.00274

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Thompsonville #6 Watershed

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	108	136	0
Ad Valorem Tax	7,515	7,500	xxxxxxxxxxxxx
Delinquent Tax	2	0	
Motor Vehicle Tax	410	0	496
Recreational Vehicle Tax	11	0	14
16/20M Vehicle Tax	4	0	14
Commercial Vehicle Tax		0	0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**7,943**	**7,500**	**524**
Resources Available:	**8,051**	**7,636**	**524**
Expenditures:			
General Operating Expense	7,915	7,636	7,985
Cash Forward (2025 column)			
Total Expenditures	**7,915**	**7,636**	**7,985**
Unencumbered Cash Balance, Dec 31	136	0	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	7,985
		Tax Required	7,461
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	7,461

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7,513	496	14	14	0	0
Total	7,513	496	14	14	0	0

County Treas MVT Estimate	496				
County Treas RVT Estimate		14			
County Treas 16/20M Estimate			14		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.06602				
RVT Factor		0.00186			
16/20M Factor			0.00186		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Muddy Creek Drainage

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	29	23	63
Ad Valorem Tax	1,153	1,200	xxxxxxxxxxxxx
Delinquent Tax	1	0	
Motor Vehicle Tax	91	46	36
Recreational Vehicle Tax	4	2	2
16/20M Vehicle Tax	16	15	6
Commercial Vehicle Tax	0	4	0
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**1,265**	**1,267**	**44**
Resources Available:	**1,294**	**1,290**	**107**
Expenditures:			
General Operating Expense	1,271	1,227	1,227
Reserve for Drainage Ditch Repair			
Cash Forward (2025 column)			
Total Expenditures	**1,271**	**1,227**	**1,227**
Unencumbered Cash Balance, Dec 31	23	63	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,227
		Tax Required	1,120
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	1,120

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,153	36	2	6	0	0
Total	1,153	36	2	6	0	0

County Treas MVT Estimate	36				
County Treas RVT Estimate		2			
County Treas 16/20M Estimate			6		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.03122				
RVT Factor		0.00173			
16/20M Factor			0.00520		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Jefferson County

Special District Name: Kaw-Delaware Drainage

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	43	24	(10,829)
Ad Valorem Tax	6,071	6,000	xxxxxxxxxxxxx
Delinquent Tax	5	0	
Motor Vehicle Tax	198	145	171
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax	1	1	11
Commercial Vehicle Tax		0	0
Watercraft Tax			0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**6,276**	**6,147**	**183**
Resources Available:	**6,319**	**6,171**	**(10,646)**
Expenditures:			
General Operating Expense	6,295	17,000	1,518
Reserve for Drainage Ditch Repair			
Cash Forward (2025 column)			
Total Expenditures	**6,295**	**17,000**	**1,518**
Unencumbered Cash Balance, Dec 31	24	(10,829)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,518
		Tax Required	12,164
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	12,164

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	6,071	171	1	11	0	0
Total	6,071	171	1	11	0	0

County Treas MVT Estimate	171				
County Treas RVT Estimate		1			
County Treas 16/20M Estimate			11		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.02817				
RVT Factor		0.00016			
16/20M Factor			0.00181		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

Resolution No. 2024-101

A RESOLUTION OF THE Kaw-Delaware Drainage, **KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Kaw-Delaware Drainage was calculated as 2.995 mills by the Jefferson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the K-D Drainage will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 8/27/24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Kaw Delaware, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Kaw-Delaware Drainage

The K-D shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.995 mills.

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

ADOPTED this 27 day of August 2024 (month and year) and **SIGNED** by the Governing Body.

Paul D Brown

D- B

Paul Bloxham

Julie A. Dunkle
Jefferson County Clerk

Roll Call Vote

KAW DELAWARE DRAINAGE DISTRICT

A Roll Call Vote of the (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) 8/27/24

Resolution No. 2024-101

Governing Body Member	Yes	No	No Vote
ROD BIGHAM	X		
GARY STARR	X		
EMMA JENKS	X		
TOTAL	3	0	0

Certified:

Julie A. Dunkle
County Clerk

COUNTY CLERK
COUNTY
SEAL
JEFFERSON COUNTY
KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF KAW - DELAWARE DRAINAGE, HEREBY NOTIFIES THE JEFFERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

OLD 1.495
2.995

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is INCREASED 1.5 MILL. The date of our hearing is AUG 27 at 7:30 AM/PM and will be held at 3877 SOUTH ST address in GRANTVILLE, Kansas.
GRANTVILLE COMMUNITY CENTER

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

WITNESS my hand and official seal on _____, 20___.

(Seal)

Fred Blythe
Clerk or Officer of Governing Body

Note: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise RNR cannot be exceeded. Signed notice may be scanned and sent electronically.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss:
JEFFERSON COUNTY)

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Oskaloosa Independent*, a weekly newspaper published 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 Oskaloosa, 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 two consecutive weeks, the first publication thereof being made as aforesaid on the 15th day of August, 2024 with subsequent publications being made on the following dates:

August 22, 2024.
_____, 20____.
_____, 20____.
_____, 20____.

Holly Allen

Subscribed and sworn to before me this 15th day of Aug, 2024.

Bridget A. Weishaar
Notary Public

My commission expires 5-28-25

Printer's fee	$ 112.00
Proof	$ 4.00
Total Charge	$ 116.00

(Published in The Oskaloosa Independent and The Valley Falls Vindicator August 15 and 22, 2024)2t

PUBLIC NOTICE

Notice is hereby given to hold a public hearing regarding a mill levy increase for the Kaw Delaware Drainage District. Hearing to be held at the Grantville Community Center August 27, 2024 at 7 p.m..

Notice is hereby given to hold a public hearing regarding a mill levy increase for the Grantville Drainage District. Hearing to be held August 27, 2024 at 7:45 p.m..

PAID
9.12.24

NOTARY PUBLIC
State of Kansas
Bridget A. Weishaar
MY APPT. EXPIRES 5-28-25

AMENDED
CERTIFICATE

State of Kansas
Special District
2025

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Bloomfield Cemetery

certify that: (1) the Amended hearing mentioned in the attached publication was held October 27th, 2024;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	6,768	2,474	1.682
Totals		xxxxxxxxxx	6,768	2,474	1.682
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					1,470,706
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 1.682

Assisted by:

Address:

Email:

Attest: Oct. 21, 2024

Julie Dunkle
County Clerk

Patricia S Kirkwood Sarah G. Hollis
Ricki M Wood
Governing Body

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Bloomfield Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,428	4,179	3,988
Ad Valorem Tax	2,449	2,500	xxxxxxxxxxxxx
Delinquent Tax	167	25	25
Motor Vehicle Tax	248	218	198
Recreational Vehicle Tax	2	6	1
16/20M Vehicle Tax	38	35	26
Commercial Vehicle Tax	72	59	56
Watercraft Tax			0
LAVTR			
County Treas Bal Jan 1	65	55	
County Treas Bal Dec 3 1	(55)		
Interest on Idle Funds	3		
Total Receipts	**2,989**	**2,898**	**306**
Resources Available:	**7,417**	**7,077**	**4,294**
Expenditures:			
General Operating Expense	3,238	3,089	6,768
Cash Forward (2025 column)			
Total Expenditures	**3,238**	**3,089**	**6,768**
Unencumbered Cash Balance, Dec 31	4,179	3,988	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	6,768
		Tax Required	2,474
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	2,474

CPA summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,475	198	1	26	56	0
Total	2,475	198	1	26	56	0

County Treas MVT Estimate	198				
County Treas RVT Estimate		1			
County Treas 16/20M Estimate			26		
County Treas Commercial Vehicle Tax Estimate				56	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.08000				
RVT Factor		0.00040			
16/20M Factor			0.01051		
Commercial Vehicle Factor				0.02263	
Watercraft Factor					0.00000

AMENDED
CERTIFICATE

State of Kansas
Special District

2025

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Grantville Cemetery

certify that: (1) the Amended hearing mentioned in the attached publication was held October 30th, 2024;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	18,967	10,630	0.634
Totals		xxxxxxxxxx	18,967	10,630	0.634
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					16,760,888
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 0.635

Assisted by:

Address:

Email:

Rex Rees SEC-TRES

Board member

Attest: _____, 2024

Randy Bryson Board Member

County Clerk

Governing Body

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Jefferson County
Special District Name: Grantville Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	18,766	23,278	7,393
Ad Valorem Tax	10,434	10,664	xxxxxxxxxxxx
Delinquent Tax	289	30	30
Motor Vehicle Tax	1,052	969	828
Recreational Vehicle Tax	36	34	29
16/20M Vehicle Tax	24	30	25
Commercial Vehicle Tax	41	38	32
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Sale of Lots	800		
Opening & Closing	5,850		
Co Treas Bal Jan 1	153	(163)	
Co Treas Bal Dec 31	(163)		
Interest on Idle Funds			
Total Receipts	**18,516**	**11,602**	**944**
Resources Available:	**37,282**	**34,880**	**8,337**
Expenditures:			
General Operating Expense	2,100	27,487	18,967
Mowing	8,600		
Legal	1,004		
Machine Work	2,300		
Cash Forward (2025 column)			
Total Expenditures	**14,004**	**27,487**	**18,967**
Unencumbered Cash Balance, Dec 31	23,278	7,393	xxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	18,967
		Tax Required	10,630
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	10,630

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	10,639	828	29	25	32	0
Total	10,639	828	29	25	32	0

County Treas MVT Estimate	828				
County Treas RVT Estimate		29			
County Treas 16/20M Estimate			25		
County Treas Commercial Vehicle Tax Estimate				32	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.07783				
RVT Factor		0.00273			
16/20M Factor			0.00235		
Commercial Vehicle Factor				0.00301	
Watercraft Factor					0.00000

AMENDED
CERTIFICATE

State of Kansas
Special District
2025

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
McLouth Cemetery

certify that: (1) the Amended hearing mentioned in the attached publication was held October 25th, 2024;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	38,039	18,050	1.241
Totals		xxxxxxxxxx	38,039	18,050	1.241
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					14,543,115
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 1.240

Assisted by:

Address:

Email:

William D. Pettis
Carlis Weeks
Bob Bakalb II

Attest: Oct. 27, 2024
Julie A Dunkle
County Clerk

Governing Body

State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Nortonville Cemetery

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	12,100	8,801	0.539
Debt Service	10-113				
Totals		xxxxxxxxx	12,100	8,801	0.539
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					11,362,861
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 0.448

Assisted by:

Address:

Email:

Jason Dorsey, David Schneider, Sarah Dorsey, Rhonda Schneider, Alice L. Henning

Attest: Aug 23, 2024
Julie A. Dunkle
County Clerk

Governing Body

Resolution No. 2024-01

A RESOLUTION OF THE Nortonville Cemetery KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Nortonville Cemetery was calculated as .448 mills by the Jefferson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 8-22-2024 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Nortonville Cemetery, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Nortonville Cemetery:

The Nortonville Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of .448 mills.

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

ADOPTED this 22 day of August 2024 (month and year) and **SIGNED** by the Governing Body.

Jason W. Damian - President

Secretary

David Schneider

Rhonda K. Schneider

attested: Jessica A. Dunkle
County Clerk

Roll Call Vote

A Roll Call Vote of the Nortonville Cemetery (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 8-22-2024 (Date)

Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Jason W. Dawson - President	X		
Sarah Dawson - Secretary/Treasurer	X		
David Schneider	X		
Rhonda K. Schneider	X		
Alice L. Henry	X		
TOTAL			

Certified: Julie A Dunkle

COUNTY CLERK COUNTY SEAL JEFFERSON CO.

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Nortonville Cemetery

FUND PAGE

Adopted Budget for GENERAL FUND	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	19,868	18,291	8
Ad Valorem Tax	4,780	4,000	xxxxxxxxxxxx
Delinquent Tax	224	50	50
Motor Vehicle Tax	500	445	417
Recreational Vehicle Tax	8	10	7
16/20M Vehicle Tax	21	20	24
Commercial Vehicle Tax	9	8	8
Watercraft Tax		0	0
LAVTR			
Co Treas Bal Jan 1	137	123	
Co Treas Bal Dec 31	(123)		
Sale of Lots	550		
Taxes from Atchison County	2,785		2,785
Openings and Closings	4,600		
Interest on Idle Funds	408		
Total Receipts	13,899	4,656	3,291
Resources Available:	33,767	22,947	3,299
Expenditures:			
General Operating Expense	5,341	22,939	2,000
Mowing	9,534		9,500
Insurance	600		600
Cash Forward (2025 column)			
Total Expenditures	15,475	22,939	12,100
Unencumbered Cash Balance, Dec 31	18,291	8	xxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	12,100
		Tax Required	8,801
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	8,801

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7,327	417	7	24	8	0
Total	7,327	417	7	24	8	0

County Treas MVT Estimate	417
County Treas RVT Estimate	7
County Treas 16/20M Estimate	24
County Treas Commercial Vehicle Tax Estimate	8
County Treas Watercraft Tax Estimate	0

MVT Factor	0.05691
RVT Factor	0.00096
16/20M Factor	0.00328
Commercial Vehicle Factor	0.00109
Watercraft Factor	0.00000

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District 2025

The governing body of
Nortonville Cemetery
Jefferson County
will meet on the 22nd day of August at 7:00 p.m. in Nortonville for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
Detailed budget information is available at Jefferson County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,475	0.498	22,939	0.464	12,100	8,801	0.539
Totals	15,475	0.498	22,939	0.464	12,100	8,801	0.539
						*Revenue Neutral Rate***	*0.448*
Less: Transfers	0		0		0		
Net Expenditures	15,475		22,939		12,100		
Total Tax Levied	7,352		7,327		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	14,749,903		15,798,759		16,325,531		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Jason Dorman
Cemetery Board

AMENDED
CERTIFICATE

State of Kansas
Special District
2025

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Plum Grove Cemetery

certify that: (1) the Amended hearing mentioned in the attached publication was held October 31st, 2024;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	5,070	2,912	1.099
Totals		xxxxxxxxxx	5,070	2,912	1.099
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					2,650,861
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 1.104

Assisted by:
Karen Edwards
Glynis Perry
Address:
12818 Wellman Rd
Winchester KS 66097
Email:
gperry98@yahoo.com

Charles L Edwards
William R Perry
Karen M. Edwards
Glynis J Perry

Governing Body

Attest: 9/20, 2024
Julie A. Dunbar
County Clerk

State of Kansas
Special District

2025

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Reformed Pres. Cemetery

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	3,231	2,475	0.533
Debt Service	10-113				
Totals		xxxxxxxxxx	3,231	2,475	0.533
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					4,639,326
RNR Hearing Notice					Nov. 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 0.533

Assisted by:

Address:

Email:

Board Met to approve budget correction for 2025 - 10/22/2024

Gail O'Neill

Ed Filbert

Attest: Oct. 22, 2024

Julie Dunkle
County Clerk

Eileen Filbert

Governing Body

AMENDED CERTIFICATE

State of Kansas
Special District
2025

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Underwood Cemetery

certify that: (1) the Amended hearing mentioned in the attached publication was held October 28th, 2024; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	9,090	3,317	0.333
Totals		xxxxxxxxxx	9,090	3,317	0.333
Budget Hearing Notice					County Clerk's Use Only
Combined Rate - Budget Hearing Notice					9,950,170
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 0.333

Assisted by:

Address:

Email:

Lewis Williams Jr.

Attest: Oct. 31, 2024

Julie A Dunkle
County Clerk

Marlene Williams Sec/Treas
Governing Body

State of Kansas
Special District
2025

CERTIFICATE

To the Clerk of Jefferson County, State of Kansas
We, the undersigned, officers of
Wildhorse Cemetery

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	4,407	3,853	.421
Debt Service	10-113				
Totals		xxxxxxxxx	4,407	3,853	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rate					

Leavenworth
Jefferson
9,152,839

County Clerk's Use Only
5152,372
4000,467
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 0.175

Assisted by:

Address:

Email:

Attest: 9-8, 2024

Julie A. Dunkle
County Clerk

Governing Body

Jean Smelser
Russell Smelser

Jean Smelser
Russell Smelser

Resolution No. 2024-01

A RESOLUTION OF THE Union TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Union Township was calculated as 0.175 mills by the Jefferson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9-06-24 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Union Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Union TOWNSHIP:

The Union Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.179 mills.

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

ADOPTED this 6th day of Sept. 2024 (month and year) and **SIGNED** by the Governing Body.

Russell Smelser

Jean Smelser

Roll Call Vote

A Roll Call Vote of the Wildhorse Cemetery (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) Sept. 06, 2024

Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Jean Smelser	✓		
Ronda Smelser	✓		
TOTAL			

Certified:

_____

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 8, 2024)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Nortonville Cemetery
Jefferson County
will meet on the 22nd day of August at 7:00 p.m. in Nortonville for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Jefferson County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,475	0.498	22,939	0.464	12,100	8,801	0.463
Totals	15,475	0.498	22,939	0.464	12,100	8,801	0.463
						*Revenue Neutral Rate**	0.448
Less: Transfers	0		0		0		
Net Expenditures	15,475		22,939		12,100		
Total Tax Levied	7,352		7,327		xxxxxxxxxxxxxxxxx		
Assessed Valuation	14,749,903		15,798,759		16,325,531		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Jason Dorman
Cemetery Board

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS)
) ss:
JEFFERSON COUNTY)

Holly Allen, being first duly sworn, deposes and says: That she is the business manager of *The Oskaloosa Independent*, a weekly newspaper published 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 Oskaloosa, 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 10th day of October, 2024 with subsequent publications being made on the following dates:

_____, 20____.
_____, 20____.
_____, 20____.
_____, 20____.

Holly Allen

Subscribed and sworn to before me this 10th day of Oct., 2024.

Bridget A. Weishaar
Notary Public

My commission expires 5-28-25

Printer's fee $ 168.00
Proof $ 4.00
Total Charge $ 172.00

NOTARY PUBLIC
State of Kansas
Bridget A. Weishaar
MY APPT. EXPIRES 5-28-25

(Published in The Oskaloosa Independent/Valley Falls Vindicator October 10, 2024)1t

PUBLIC NOTICE

NOTICE OF BUDGET AND RATE HEARING

CORRECTIONS

2025

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2023		Current Yr. Estimate 2024		Proposed Budget Year 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Estimated Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate**
Bloomfield Cemetery	3,238	1.876	3,089	1.681	6,768	2,474	1,470,706	1.682	1.682
Grantville Cemetery	14,004	0.743	27,487	0.664	18,967	10,630	16,733,262	0.635	0.635
McLouth Cemetery	10,063	1.510	80,731	1.306	38,039	18,050	14,555,001	1.240	1.240
Plum Grove Cemetery	2,600	1.329	3,332	1.190	5,070	2,912	2,637,177	1.104	1.104
Reformed Presb. Cemetery	9,400	0.589	2,724	0.534	3,231	2,475	4,639,326	0.533	0.533
Underwood Cemetery	3,350	0.381	4,200	0.354	9,090	3,317	9,948,972	0.333	0.333
Hutchinson Ditch Drainage	0	0.830	0	0.672	799	189	291,091	0.649	0.651
Kaw Half Breed Drainage	0	0.665	240	0.640	2,338	239	352,653	0.678	0.680

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by K.S.A. 79-2988

Julie A. Dunkle,
Jefferson County Clerk

PAID
10-24-24

ATCHISON OFFICE
913.367.1111
Baker, CLU, Agent
Cindy Baker, Agent
Mary Beth Griffin, CSR
112 North 6th
Atchison, Kansas 66002
MaryB@TaylorInsuranceKs.com

OSKALOOSA OFFICE
785.863.2631
Dave Taylor, Owner/Agent
Terry Taylor, Chief Financial Officer
Brooks Shuler, Agent
8998 Hwy 59
Oskaloosa, Kansas 66066
Dave@TaylorInsuranceKs.com

EFFINGHAM OFFICE
913.833.4180
Brooks Shuler, Agent
Steve Caplinger, Agent
Liz Todd, CSR
417 Main Street, PO Box 209
Effingham, Kansas 66023
Liz@TaylorInsuranceKs.com

Farm • Auto • Homeowners • Crop
Commercial • Life • Disability • Annuity

13-eow-tfc

TO-GO meals available

Children's Games - Prize
Drawings - Country Store
Silent Auction
Beer Garden - Silent Auction
Baskets - Money Drawing

08-18-2tc

PUBLIC NOTICE

(Published in The Oskaloosa Independent/Valley Falls Vindicator October 10, 2024)1t

NOTICE OF BUDGET AND RATE HEARING

CORRECTIONS 2025

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2023		Current Yr Estimate 2024		Proposed Budget Year 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Bloomfield Cemetery	3,238	1.876	3,089	1.681	6,768	2,474	1,470,706	1.682	1.682
Grantville Cemetery	14,004	0.743	27,487	0.664	18,967	10,630	16,733,262	0.635	0.635
McLouth Cemetery	10,063	1.510	80,731	1.306	38,039	18,050	14,555,001	1.240	1.240
Plum Grove Cemetery	2,600	1.329	3,332	1.190	5,070	2,912	2,637,177	1.104	1.104
Reformed Presb. Cemetery	9,400	0.589	2,724	0.534	3,231	2,475	4,639,326	0.533	0.533
[illegible]wood Cemetery	3,350	0.381	4,200	0.354	9,090	3,317	9,948,972	0.333	0.333
[illegible]mson Ditch Drainage	0	0.830	0	0.672	799	189	291,091	0.649	0.651
Kaw Half Breed Drainage	0	0.665	240	0.640	2,338	239	352,653	0.678	0.680

*Tax rates are expressed in mills

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

Julie A. Dunkle
Jefferson County Clerk

PUBLIC NOTICE

(Published in The Oskaloosa Independent/Valley Falls Vindicator August 8, 2024)1t

NOTICE OF BUDGET AND RATE HEARING

Hearing will be August 26th at 1:30 with the County Budget
Except for Wildhorse and Nortonville Cemetery (has different RNR hearing)

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2023 Expenditures	Prior Year Actual 2023 Actual Tax Rate*	Current Yr Estimate 2024 Expenditures	Current Yr Estimate 2024 Actual Tax Rate*	Proposed Budget Year 2025 Budget Authority for Expenditures	Proposed Budget Year 2025 Amount of 2024 Ad Valorem Tax	Proposed Budget Year 2025 July 1, 2024 Estimated Valuation	Proposed Budget Year 2025 Proposed Estimted Tax Rate*	Proposed Budget Year 2025 *Revenue Neutral Rate***
Bloomfield Cemetery	3,238	1.876	3,089	1.681	5,000	786	1,470,706	0.480	1.682
Buster Cemetery	5,136	0.617	5,200	0.546	4,463	3,918	8,713,565	0.450	0.512
Fairview Cemetery	2,500	1.043	7,379	1.288	7,379	7,385	2,672,341	2.763	1.224
Fowler Cemetery	3,592	0.841	22,106	0.757	10,000	4,715	6,754,607	0.698	0.721
Gragg Chapel Cemetery	1,616	0.474	1,683	0.439	1,500	1,420	3,316,273	0.428	0.444
Grantville Cemetery	14,004	0.743	27,487	0.664	10,630	2,293	16,733,262	0.137	0.635
Hardy Oak & Chester Cemetery	7,311	0.262	43,960	0.277	1,540	3,191	19,328,119	0.165	0.205
Hull Grove Cemetery	1,155	0.857	16,198	0.767	1,540	1,362	1,995,603	0.683	0.772
McLouth Cemetery	10,063	1.510	80,731	1.306	28,000	8,011	14,555,001	0.550	1.240
Meriden Cemetery	13,165	0.402	45,381	0.336	14,500	11,333	37,826,069	0.300	0.311
Nortonville Cemetery	15,475	0.498	22,939	0.463	12,100	8,801	16,325,531	0.539	0.448
Oak Ridge Cemetery	7,979	0.379	15,612	0.332	13,500	6,648	22,754,776	0.292	0.302
Ozawkie Cemetery	13,229	0.639	83,540	0.546	13,000	10,862	22,061,709	0.492	0.504
Pleasant View Cemetery	10,800	0.456	10,574	0.388	9,900	9,176	25,570,831	0.359	0.362
Plum Grove Cemetery	2,600	1.329	3,332	1.190	3,332	1,174	2,637,177	0.445	1.104
Reformed Presb. Cemetery	9,400	0.589	2,724	0.534	2,724	1,968	4,639,326	0.424	0.533
Rose Hill Cemetery	4,205	0.256	3,931	0.222	3,800	3,415	16,147,307	0.211	0.216
Spring Grove Cemetery	6,682	1.410	5,286	1.319	5,200	4,225	3,774,112	1.119	1.317
Underwood Cemetery	3,350	0.381	4,200	0.354	8,527	2,754	9,948,972	0.277	0.333
Wildhorse Cemetery	2,969	0.203	4,407	0.179	4,407	3,853	9,141,772	0.421	0.175
Winchester Cemetery	4,375	0.619	6,286	0.563	4,700	3,840	7,467,539	0.514	0.516
Grantville Drainage	0	2.118	15,121	1.940	35834	8852	2,653,302		1.836
Kaw-Delaware Drainage	6,295	1.745	17,000	1.589	1,519	12,165	4,060,909	7.525	1.495
Muddy Creek Drainage	1,271	1.640	1,227	0.751	1,227	1,120	1,703,753	0.657	0.680
Hutchinson Ditch Drainage	0	0.830	0	0.672	799	189	291,091		0.651
Kaw Half Breed Drainage	0	0.665	240	0.640	2338	239	352,653		0.680
Stonehouse Drainage	4,637	1.511	4,112	1.360	4,305	3796	3,212,375	1.182	1.253
Thompsonville #6 Watershed	7,915	3.789	7,636	3.532	7,985	7461	2,333,753	3.197	3.202
Sewer #2-Indian Ridge	12,290		60,000		52,000	1	Funded With	Special Assmts	
Sewer #3-Hilldale	3,736		6,500		5,800	0	Funded With	Special Assmts	
Sewer #5-Hickory Acres	91,099		32,735		1,000	0	Funded With	Special Assmts	
Sewer #6-Lakeshore Est	24,452		40,000		31,000	0	Funded With	Special Assmts	
Sewer #7-Lake Ridge	3,507		11,660		3,000	0	Funded With	Special Assmts	
Sewer #8-Wind N Wave	33,011		83,275		23,000	0	Funded With	Special Assmts	
Sewer #10-Three Hills	3,444		25,717		3,100	0	Funded With	Special Assmts	
Sewer #11-Hilldale South	8,713		29,647		8,500	0	Funded With	Special Assmts	
Sewer #12-Westshore Est	6,822		12,266		1,000	0	Funded With	Special Assmts	

(Sewers funded by special assessments

*Tax rates are expressed in mills

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

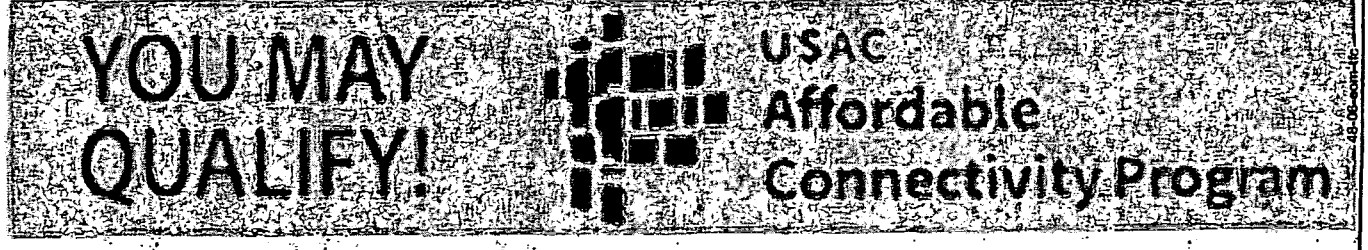
Julie A. Dunkle
Jefferson County Clerk

The Federal Communication Commission's

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State of Kansas
County Special District

Jefferson County 2025

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Adopted Budget			
			Expenditures	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Bloomfield Cemetery	17-1330		6,768	2,474	1,470,706	1.682
Buster Cemetery	17-1330		5,008	4,463	8,717,567	.512
Fairview Cemetery	17-1330		3,265	3,271	2,672,341	1.224
Fowler Cemetery	17-1330		10,000	4,715	4,177,982	.697
Gragg Chapel Cemetery	17-1330		1,500	1,420	3,316,274	.428
Grantville Cemetery	17-1330		18,967	10,630	16,760,888	.634
Hardy Oak & Chester Cemete	17-1330		1,540	3,191	19,330,389	.165
Hull Grove Cemetery	17-1330		1,540	1,362	1,995,604	.683
McLouth Cemetery	17-1330		38,039	18,050	14,543,115	1.241
Meriden Cemetery	17-1330		14,500	11,333	37,825,804	.300
Nortonville Cemetery	17-1330		12,100	8,801	11,362,861	.539
Oak Ridge Cemetery	17-1330		13,500	6,648	22,751,583	.292
Ozawkie Cemetery	17-1330		13,000	10,862	22,062,159	.492
Pleasant View Cemetery	17-1330		9,900	9,176	25,493,742	.360
Plum Grove Cemetery	17-1330		5,070	2,912	2,650,861	1.099
Reformed Presb. Cemetery	17-1330		3,231	2,475	4,639,326	.533
Rose Hill Cemetery	17-1330		3,800	3,415	16,154,477	.211
Spring Grove Cemetery	17-1330		5,200	4,225	3,774,759	1.119
Underwood Cemetery	17-1330		9,090	3,317	9,950,170	.333
Wildhorse Cemetery	17-1330		4,407	3,853	9,152,839	.421
Winchester Cemetery	17-1330		4,700	3,840	7,456,195	.515
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		
			0	0		

Attest: 10/7 2024

Julie A. Dunkle

County Clerk

corrected
10/07/24

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Buster Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	113	99	10
Ad Valorem Tax	4,409	4,500	xxxxxxxxxxxxx
Delinquent Tax	45	25	25
Motor Vehicle Tax	605	530	467
Recreational Vehicle Tax	15	13	11
16/20M Vehicle Tax	44	38	29
Commercial Vehicle Tax	4	5	3
Watercraft Tax	0	0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**5,122**	**5,111**	**535**
Resources Available:	**5,235**	**5,210**	**545**
Expenditures:			
General Operating Expense	5,136	5,200	5,008
Cash Forward (2025 column)			
Total Expenditures	**5,136**	**5,200**	**5,008**
Unencumbered Cash Balance, Dec 31	99	10	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,008
		Tax Required	4,463
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	4,463

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,475	467	11	29	3	0
Total	4,475	467	11	29	3	0

County Treas MVT Estimate	467				
County Treas RVT Estimate		11			
County Treas 16/20M Estimate			29		
County Treas Commercial Vehicle Tax Estimate				3	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.10436				
RVT Factor		0.00246			
16/20M Factor			0.00648		
Commercial Vehicle Factor				0.00067	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Fairview Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,307	4,383	(353)
Ad Valorem Tax	2,241	2,300	xxxxxxxxxxxxx
Delinquent Tax	1	30	30
Motor Vehicle Tax	304	226	299
Recreational Vehicle Tax	3	4	3
16/20M Vehicle Tax	24	21	15
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	65	62	
Co Treas Bal Dec 31	(62)		
Interest on Idle Funds			
Total Receipts	**2,576**	**2,643**	**347**
Resources Available:	**6,883**	**7,026**	**(6)**
Expenditures:			
General Operating Expense	2,500	6,379	2,265
Increased Mowing Expense		1,000	1,000
Cash Forward (2025 column)			
Total Expenditures	**2,500**	**7,379**	**3,265**
Unencumbered Cash Balance, Dec 31	4,383	(353)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,265
		Tax Required	3,271
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	3,271

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,275	299	3	15	0	0
Total	3,275	299	3	15	0	0

County Treas MVT Estimate	299				
County Treas RVT Estimate		3			
County Treas 16/20M Estimate			15		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.09130				
RVT Factor		0.00092			
16/20M Factor			0.00458		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Fowler Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	15,907	19,296	2,720
Ad Valorem Tax	2,976	4,905	xxxxxxxxxxxxx
Delinquent Tax	97	15	15
Motor Vehicle Tax	475	366	345
Recreational Vehicle Tax	20	13	15
16/20M Vehicle Tax	29	24	16
Commercial Vehicle Tax	30	23	22
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Taxes from Leavenworth County	2,152		2,152
Misc -Sale of Lots	1,200		
Co Treas Bal Jan 1	187	184	
Co Treas Bal Dec 31	(184)		
Interest on Idle Funds			
Total Receipts	**6,982**	**5,530**	**2,565**
Resources Available:	**22,889**	**24,826**	**5,285**
Expenditures:			
General Operating Expense	3,592	22,106	10,000
Cash Forward (2025 column)			
Total Expenditures	**3,592**	**22,106**	**10,000**
Unencumbered Cash Balance, Dec 31	19,296	2,720	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	10,000
		Tax Required	4,715
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	4,715

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,880	345	15	16	22	0
Total	4,880	345	15	16	22	0

County Treas MVT Estimate	345				
County Treas RVT Estimate		15			
County Treas 16/20M Estimate			16		
County Treas Commercial Vehicle Tax Estimate				22	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.07070				
RVT Factor		0.00307			
16/20M Factor			0.00328		
Commercial Vehicle Factor				0.00451	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Gragg Chapel Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	24	20	(35)
Ad Valorem Tax	1,472	1,500	xxxxxxxxxxxxx
Delinquent Tax	21	15	15
Motor Vehicle Tax	109	104	90
Recreational Vehicle Tax	2	1	2
16/20M Vehicle Tax	8	8	8
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**1,612**	**1,628**	**115**
Resources Available:	**1,636**	**1,648**	**80**
Expenditures:			
General Operating Expense	1,616	1,683	1,500
Cash Forward (2025 column)			
Total Expenditures	**1,616**	**1,683**	**1,500**
Unencumbered Cash Balance, Dec 31	20	(35)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,500
		Tax Required	1,420
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	1,420

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,475	90	2	8	0	0
Total	1,475	90	2	8	0	0

County Treas MVT Estimate 90
County Treas RVT Estimate 2
County Treas 16/20M Estimate 8
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.06102
RVT Factor 0.00136
16/20M Factor 0.00542
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Grantville Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	18,766	23,278	7,393
Ad Valorem Tax	10,434	10,664	xxxxxxxxxxxxx
Delinquent Tax	289	30	30
Motor Vehicle Tax	1,052	969	828
Recreational Vehicle Tax	36	34	29
16/20M Vehicle Tax	24	30	25
Commercial Vehicle Tax	41	38	32
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Sale of Lots	800		
Opening & Closing	5,850		
Co Treas Bal Jan 1	153	(163)	
Co Treas Bal Dec 31	(163)		
Interest on Idle Funds			
Total Receipts	**18,516**	**11,602**	**944**
Resources Available:	**37,282**	**34,880**	**8,337**
Expenditures:			
General Operating Expense	2,100	27,487	18,967
Mowing	8,600		
Legal	1,004		
Machine Work	2,300		
Cash Forward (2025 column)			
Total Expenditures	**14,004**	**27,487**	**18,967**
Unencumbered Cash Balance, Dec 31	23,278	7,393	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	18,967
		Tax Required	10,630
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	10,630

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	10,639	828	29	25	32	0
Total	10,639	828	29	25	32	0

County Treas MVT Estimate 828
County Treas RVT Estimate 29
County Treas 16/20M Estimate 25
County Treas Commercial Vehicle Tax Estimate 32
County Treas Watercraft Tax Estimate 0

MVT Factor 0.07783
RVT Factor 0.00273
16/20M Factor 0.00235
Commercial Vehicle Factor 0.00301
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Hardy Oak & Chester Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	40,231	37,450	(2,063)
Ad Valorem Tax	3,928	4,000	xxxxxxxxxxxxx
Delinquent Tax	75	25	25
Motor Vehicle Tax	500	402	371
Recreational Vehicle Tax	9	7	7
16/20M Vehicle Tax	9	9	7
Commercial Vehicle Tax	2	4	2
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	88	0	
Co Treas Bal Dec 31	(82)		
Interest on Idle Funds			
Total Receipts	**4,529**	**4,447**	**412**
Resources Available:	**44,760**	**41,897**	**(1,651)**
Expenditures:			
General Operating Expense	7,311	43,960	1,540
Cash Forward (2025 column)			
Total Expenditures	**7,311**	**43,960**	**1,540**
Unencumbered Cash Balance, Dec 31	37,450	(2,063)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,540
		Tax Required	3,191
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	3,191

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,975	371	7	7	2	0
Total	3,975	371	7	7	2	0

County Treas MVT Estimate	371				
County Treas RVT Estimate		7			
County Treas 16/20M Estimate			7		
County Treas Commercial Vehicle Tax Estimate				2	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.09333				
RVT Factor		0.00175			
16/20M Factor			0.00176		
Commercial Vehicle Factor				0.00050	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Hull Grove Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	13,967	14,509	54
Ad Valorem Tax	1,489	1,569	xxxxxxxxxxxxx
Delinquent Tax	17	0	0
Motor Vehicle Tax	132	134	110
Recreational Vehicle Tax	0	1	0
16/20M Vehicle Tax	11	11	14
Commercial Vehicle Tax	0	0	0
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Co Treas Bal Jan 1	40	28	
Co Treas Bal Dec 31	(28)		
Interest on Idle Funds	36		
Total Receipts	**1,697**	**1,743**	**124**
Resources Available:	**15,664**	**16,252**	**178**
Expenditures:			
General Operating Expense	1,155	16,198	1,540
Cash Forward (2025 column)			
Total Expenditures	**1,155**	**16,198**	**1,540**
Unencumbered Cash Balance, Dec 31	14,509	54	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,540
		Tax Required	1,362
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	1,362

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,544	110	0	14	0	0
Total	1,544	110	0	14	0	0

County Treas MVT Estimate 110
County Treas RVT Estimate 0
County Treas 16/20M Estimate 14
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

MVT Factor 0.07124
RVT Factor 0.00000
16/20M Factor 0.00907
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name McLouth Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	66,265	78,551	18,249
Ad Valorem Tax	17,137	18,085	xxxxxxxxxxxxx
Delinquent Tax	1,314	100	100
Motor Vehicle Tax	2,013	1,694	1,527
Recreational Vehicle Tax	31	35	23
16/20M Vehicle Tax	96	83	63
Commercial Vehicle Tax	36	35	27
Watercraft Tax		0	0
LAVTR			
Co Treas Bal Jan 1	438	397	
Co Treas Bal Dec 31	(397)		
Misc	175		
Openings and Closings	1,400		
Interest on Idle Funds	106		
Total Receipts	**22,349**	**20,429**	**1,740**
Resources Available:	**88,614**	**98,980**	**19,989**
Expenditures:			
General Operating Expense	2,254	80,731	38,039
Mowing	6,625		
Consultations and Markings	330		
Gas & Equipment	661		
Misc	193		
Cash Forward (2025 column)			
Total Expenditures	**10,063**	**80,731**	**38,039**
Unencumbered Cash Balance, Dec 31	78,551	18,249	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	38,039
		Tax Required	18,050
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	18,050

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	18,060	1527	23	63	27	0
Total	18,060	1,527	23	63	27	0

County Treas MVT Estimate	1,527				
County Treas RVT Estimate		23			
County Treas 16/20M Estimate			63		
County Treas Commercial Vehicle Tax Estimate				27	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.08455				
RVT Factor		0.00127			
16/20M Factor			0.00349		
Commercial Vehicle Factor				0.00150	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Meriden Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	31,105	33,646	1,729
Ad Valorem Tax	11,674	11,500	xxxxxxxxxxxxx
Delinquent Tax	193	50	50
Motor Vehicle Tax	1,670	1,482	1,230
Recreational Vehicle Tax	41	47	30
16/20M Vehicle Tax	30	28	28
Commercial Vehicle Tax	135	109	100
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Sale of Lots	1,500		
Co Treas Bal Jan 1	311	248	
Co Treas Bal Dec 31	(248)		
Openings and Closings	400		
Interest on Idle Funds			
Total Receipts	**15,706**	**13,464**	**1,438**
Resources Available:	**46,811**	**47,110**	**3,167**
Expenditures:			
General Operating Expense	865	45,381	2,500
Light-Evergy	12,300		12,000
Cash Forward (2025 column)			
Total Expenditures	**13,165**	**45,381**	**14,500**
Unencumbered Cash Balance, Dec 31	33,646	1,729	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	14,500
		Tax Required	11,333
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	11,333

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,821	1230	30	28	100	0
Total	11,821	1,230	30	28	100	0

County Treas MVT Estimate	1,230				
County Treas RVT Estimate		30			
County Treas 16/20M Estimate			28		
County Treas Commercial Vehicle Tax Estimate				100	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.10405				
RVT Factor		0.00254			
16/20M Factor			0.00237		
Commercial Vehicle Factor				0.00846	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Meriden Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	31,105	33,646	1,729
Ad Valorem Tax	11,674	11,500	xxxxxxxxxxxxx
Delinquent Tax	193	50	50
Motor Vehicle Tax	1,670	1,482	1,230
Recreational Vehicle Tax	41	47	30
16/20M Vehicle Tax	30	28	28
Commercial Vehicle Tax	135	109	100
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Sale of Lots	1,500		
Co Treas Bal Jan 1	311	248	
Co Treas Bal Dec 31	(248)		
Openings and Closings	400		
Interest on Idle Funds			
Total Receipts	**15,706**	**13,464**	**1,438**
Resources Available:	**46,811**	**47,110**	**3,167**
Expenditures:			
General Operating Expense	865	45,381	2,500
Light-Evergy	12,300		12,000
Cash Forward (2025 column)			
Total Expenditures	**13,165**	**45,381**	**14,500**
Unencumbered Cash Balance, Dec 31	33,646	1,729	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	14,500
		Tax Required	11,333
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	11,333

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11.821	1230	30	28	100	0
Total	11.821	1,230	30	28	100	0

County Treas MVT Estimate	1,230				
County Treas RVT Estimate		30			
County Treas 16/20M Estimate			28		
County Treas Commercial Vehicle Tax Estimate				100	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.10405				
RVT Factor		0.00254			
16/20M Factor			0.00237		
Commercial Vehicle Factor				0.00846	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Jefferson County
Special District Name: Nortonville Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	19,868	18,291	8
Ad Valorem Tax	4,780	4,000	xxxxxxxxxxxxx
Delinquent Tax	224	50	50
Motor Vehicle Tax	500	445	417
Recreational Vehicle Tax	8	10	7
16/20M Vehicle Tax	21	20	24
Commercial Vehicle Tax	9	8	8
Watercraft Tax		0	0
LAVTR			
Co Treas Bal Jan 1	137	123	
Co Treas Bal Dec 31	(123)		
Sale of Lots	550		
Taxes from Atchison County	2,785		2,785
Openings and Closings	4,600		
Interest on Idle Funds	408		
Total Receipts	**13,899**	**4,656**	**3,291**
Resources Available:	**33,767**	**22,947**	**3,299**
Expenditures:			
General Operating Expense	5,341	22,939	2,000
Mowing	9,534		9,500
Insurance	600		600
Cash Forward (2025 column)			
Total Expenditures	**15,475**	**22,939**	**12,100**
Unencumbered Cash Balance, Dec 31	18,291	8	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	12,100
		Tax Required	8,801
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	8,801

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	7,327	417	7	24	8	0
Total	7,327	417	7	24	8	0

County Treas MVT Estimate	417				
County Treas RVT Estimate		7			
County Treas 16/20M Estimate			24		
County Treas Commercial Vehicle Tax Estimate				8	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.05691				
RVT Factor		0.00096			
16/20M Factor			0.00328		
Commercial Vehicle Factor				0.00109	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Rose Hill Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	0	(28)	(3)
Ad Valorem Tax	3,523	3,520	xxxxxxxxxxxxx
Delinquent Tax	108	20	20
Motor Vehicle Tax	511	385	341
Recreational Vehicle Tax	13	9	9
16/20M Vehicle Tax	19	18	16
Commercial Vehicle Tax	3	4	2
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**4,177**	**3,956**	**388**
Resources Available:	**4,177**	**3,928**	**385**
Expenditures:			
General Operating Expense	4,205	3,931	3,800
Cash Forward (2025 column)			
Total Expenditures	**4,205**	**3,931**	**3,800**
Unencumbered Cash Balance, Dec 31	(28)	(3)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,800
		Tax Required	3,415
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	3,415

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,495	341	9	16	2	0
Total	3,495	341	9	16	2	0

County Treas MVT Estimate	341
County Treas RVT Estimate	9
County Treas 16/20M Estimate	16
County Treas Commercial Vehicle Tax Estimate	2
County Treas Watercraft Tax Estimate	0

MVT Factor	0.09757
RVT Factor	0.00266
16/20M Factor	0.00458
Commercial Vehicle Factor	0.00057
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Spring Grove Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	130	146	460
Ad Valorem Tax	4,947	5,000	xxxxxxxxxxxxx
Delinquent Tax	144	30	30
Motor Vehicle Tax	484	357	411
Recreational Vehicle Tax	4	1	5
16/20M Vehicle Tax	79	75	61
Commercial Vehicle Tax	10	12	8
Watercraft Tax		0	0
LAVTR			
Sale of Lots	400		
Donations	500		
Co Tres Bal Jan 1	105	125	
Co Treas Bal Dec 31	(125)		
Openings and Closings	150		
Interest on Idle Funds			
Total Receipts	**6,698**	**5,600**	**515**
Resources Available:	**6,828**	**5,746**	**975**
Expenditures:			
General Operating Expense	1,650	5,286	5,200
Monument Repairs	1,500		
Mowing	2,745		
Bookkeeping	787		
Cash Forward (2025 column)			
Total Expenditures	**6,682**	**5,286**	**5,200**
Unencumbered Cash Balance, Dec 31	146	460	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,200
		Tax Required	4,225
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	4,225

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	4,975	411	5	61	8	0
Total	4,975	411	5	61	8	0

County Treas MVT Estimate	411
County Treas RVT Estimate	5
County Treas 16/20M Estimate	61
County Treas Commercial Vehicle Tax Estimate	8
County Treas Watercraft Tax Estimate	0

MVT Factor	0.08261
RVT Factor	0.00101
16/20M Factor	0.01226
Commercial Vehicle Factor	0.00161
Watercraft Factor	0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Sewer #10-Three Hills

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	21,175	23,813	26,795
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments	6,082	6,082	6,082
Interest on Idle Funds			
Total Receipts	**6,082**	**6,082**	**6,082**
Resources Available:	**27,257**	**29,895**	**32,877**
Expenditures:			
General Operating Expense	3,444	3,100	3,100
Cash Forward (2025 column)			
Total Expenditures	**3,444**	**3,100**	**3,100**
Unencumbered Cash Balance, Dec 31	23,813	26,795	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,100
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 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 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County
Special District Name Underwood Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	5,309	5,879	5,428
Ad Valorem Tax	3,261	3,350	xxxxxxxxxxxxx
Delinquent Tax	96	30	30
Motor Vehicle Tax	315	265	268
Recreational Vehicle Tax	12	10	10
16/20M Vehicle Tax	15	24	21
Commercial Vehicle Tax	19	21	16
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Co Tres Bal Jan 1	36	49	
Co Treas Bal Dec 31	(49)		
Donations	115		
Sale of Lots	100		
Interest on Idle Funds			
Total Receipts	**3,920**	**3,749**	**345**
Resources Available:	**9,229**	**9,628**	**5,773**
Expenditures:			
General Operating Expense	3,350	4,200	9,090
Cash Forward (2025 column)			
Total Expenditures	**3,350**	**4,200**	**9,090**
Unencumbered Cash Balance, Dec 31	5,879	5,428	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	9,090
		Tax Required	3,317
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	3,317

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,325	268	10	21	16	0
Total	3,325	268	10	21	16	0

County Treas MVT Estimate	268				
County Treas RVT Estimate		10			
County Treas 16/20M Estimate			21		
County Treas Commercial Vehicle Tax Estimate				16	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.08060				
RVT Factor		0.00303			
16/20M Factor			0.00632		
Commercial Vehicle Factor				0.00481	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Jefferson County
Special District Name: Sewer #12-Westshore Est

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	55,438	52,186	51,186
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments	3,570	0	0
Interest on Idle Funds			
Total Receipts	**3,570**	**0**	**0**
Resources Available:	**59,008**	**52,186**	**51,186**
Expenditures:			
General Operating Expense	6,822	1,000	1,000
Cash Forward (2025 column)			
Total Expenditures	**6,822**	**1,000**	**1,000**
Unencumbered Cash Balance, Dec 31	52,186	51,186	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,000
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 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	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Wildhorse Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	2,649	2,057	(595)
Ad Valorem Tax	715	1,636	xxxxxxxxxxxxx
Delinquent Tax	3	30	30
Motor Vehicle Tax	83	76	67
Recreational Vehicle Tax	2	2	2
16/20M Vehicle Tax	10	9	7
Commercial Vehicle Tax	3	2	2
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Taxes from Leavenworth Co	1,041		1,041
Sale of Lots	450		
Interest on Idle Funds	70		
Total Receipts	**2,377**	**1,755**	**1,149**
Resources Available:	**5,026**	**3,812**	**554**
Expenditures:			
General Operating Expense	2,969	4,407	4,407
Cash Forward (2025 column)			
Total Expenditures	**2,969**	**4,407**	**4,407**
Unencumbered Cash Balance, Dec 31	2,057	(595)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	4,407
		Tax Required	3,853
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	3,853

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	1,611	67	2	7	2	0
Total	1,611	67	2	7	2	0

County Treas MVT Estimate 67

County Treas RVT Estimate 2

County Treas 16/20M Estimate 7

County Treas Commercial Vehicle Tax Estimate 2

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04159

RVT Factor 0.00124

16/20M Factor 0.00435

Commercial Vehicle Factor 0.00124

Watercraft Factor 0.00000

PUBLIC NOTICE

(Published in The Oskaloosa Independent August 22, 2024)1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Wildhorse Cemetery
Jefferson County
will meet on the 6th day of September at 6:30 p.m. in 24463 Dempsey, McLouth, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Jefferson County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,897	0.203	4,407	0.179	4,407	3,853	0.421
Totals	1,897	0.203	4,407	0.179	4,407	3,853	0.421
						*Revenue Neutral Rate***	0.175
Less: Transfers	0		0		0		
Net Expenditures	1,897		4,407		4,407		
Total Tax Levied	1,636		1,611		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,025,432		8,944,499		9,141,772		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Russell Smelser
Cemetery Board

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Winchester Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	1,743	2,292	317
Ad Valorem Tax	3,790	3,700	xxxxxxxxxxxxx
Delinquent Tax	231	30	30
Motor Vehicle Tax	581	486	477
Recreational Vehicle Tax	16	12	13
16/20M Vehicle Tax	24	22	17
Commercial Vehicle Tax	7	9	6
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Sale of Lots	250		
Co Tres Bal Jan 1	77	52	
Co Treas Bal Dec 31	(52)		
Interest on Idle Funds			
Total Receipts	**4,924**	**4,311**	**543**
Resources Available:	**6,667**	**6,603**	**860**
Expenditures:			
General Operating Expense	4,375	6,286	4,700
Cash Forward (2025 column)			
Total Expenditures	**4,375**	**6,286**	4,700
Unencumbered Cash Balance, Dec 31	2,292	317	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	4,700
		Tax Required	3,840
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	3,840

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	3,858	477	13	17	6	0
Total	3,858	477	13	17	6	0

County Treas MVT Estimate	477				
County Treas RVT Estimate		13			
County Treas 16/20M Estimate			17		
County Treas Commercial Vehicle Tax Estimate				6	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.12364				
RVT Factor		0.00337			
16/20M Factor			0.00441		
Commercial Vehicle Factor				0.00156	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Sewer #8-Wind N Wave

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	18,006	21,523	39,551
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments	36,528	41,028	41,028
Interest on Idle Funds			
Total Receipts	**36,528**	**41,028**	**41,028**
Resources Available:	**54,534**	**62,551**	**80,579**
Expenditures:			
General Operating Expense	33,011	23,000	23,000
Cash Forward (2025 column)			
Total Expenditures	**33,011**	**23,000**	**23,000**
Unencumbered Cash Balance, Dec 31	21,523	39,551	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	23,000
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 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	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000

State of Kansas
County Special District

Jefferson County 2025

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Adopted Budget			
			Expenditures	Amount of 2024 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Grantville Drainage	24-402		35,834	8,852	2,653,302	3.336
Kaw-Delaware Drainage	24-402		1,519	12,165	4,060,909	2.996
Muddy Creek Drainage	24-402		1,227	1,120	1,709,018	0.655
Hutchinson Ditch Drainage	24-402		799	189	291,091	0.649
Kaw Half Breed Drainage	24-402		2,338	239	352,653	0.677
Stonehouse Drainage	24-402		4,305	3,796	3,212,375	1.182
Thompsonville #6 Watershed	24-1219		7,985	7,461	2,333,753	3.197
Sewer #2-Indian Ridge	19-27a09		52,000	0	Ø	Ø
Sewer #3-Hilldale	19-27a09		5,800	0		
Sewer #5-Hickory Acres	19-27a09		1,000	0		
Sewer #6-Lakeshore Est.	19-27a09		31,000	0		
Sewer #7-Lake Ridge	19-27a09		3,000	0		
Sewer #8-Wind N Wave	19-27a09		23,000	0		
Sewer #10-Three Hills	19-27a09		3,100	0		
Sewer #11-Hilldale South	19-27a09		8,500	0		
Sewer #12-Westshore Est	19-27a09		1,000	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		

Attest: 11/19 2024

Julie A. Dunkle
County Clerk

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Oak Ridge Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	13,878	13,904	6,075
Ad Valorem Tax	6,862	6,926	xxxxxxxxxxxxx
Delinquent Tax	168	50	50
Motor Vehicle Tax	771	668	594
Recreational Vehicle Tax	21	20	16
16/20M Vehicle Tax	15	15	10
Commercial Vehicle Tax	138	104	107
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Sale of Lots	0		
Interest on Idle Funds	30		
Total Receipts	**8,005**	**7,783**	**777**
Resources Available:	**21,883**	**21,687**	**6,852**
Expenditures:			
General Operating Expense	7,979	15,612	13,500
Cash Forward (2025 column)			
Total Expenditures	**7,979**	**15,612**	**13,500**
Unencumbered Cash Balance, Dec 31	13,904	6,075	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	13,500
		Tax Required	6,648
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	6,648

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	6,901	594	16	10	107	0
Total	6,901	594	16	10	107	0

County Treas MVT Estimate 594

County Treas RVT Estimate 16

County Treas 16/20M Estimate 10

County Treas Commercial Vehicle Tax Estimate 107

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08607

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Ozawkie Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	70,926	70,906	575
Ad Valorem Tax	10,708	11,165	xxxxxxxxxxxxx
Delinquent Tax	404	50	50
Motor Vehicle Tax	1,942	1,540	1,441
Recreational Vehicle Tax	50	43	37
16/20M Vehicle Tax	15	14	9
Commercial Vehicle Tax	35	37	26
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Co Tres Bal Jan 1	415	360	
Co Treas Bal Dec 31	(360)		
Misc			
Interest on Idle Funds			
Total Receipts	**13,209**	**13,209**	**1,563**
Resources Available:	**84,135**	**84,115**	**2,138**
Expenditures:			
General Operating Expense	13,229	83,540	13,000
Cash Forward (2025 column)			
Total Expenditures	**13,229**	**83,540**	**13,000**
Unencumbered Cash Balance, Dec 31	70,906	575	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	13,000
		Tax Required	10,862
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	10,862

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,140	1441	37	9	26	0
Total	11,140	1,441	37	9	26	0

County Treas MVT Estimate	1,441				
County Treas RVT Estimate		37			
County Treas 16/20M Estimate			9		
County Treas Commercial Vehicle Tax Estimate				26	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.12935				
RVT Factor		0.00332			
16/20M Factor			0.00081		
Commercial Vehicle Factor				0.00233	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Pleasant View Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	0	(49)	(333)
Ad Valorem Tax	9,023	9,000	xxxxxxxxxxxxx
Delinquent Tax	311	50	50
Motor Vehicle Tax	1,197	1,036	852
Recreational Vehicle Tax	34	33	25
16/20M Vehicle Tax	82	76	56
Commercial Vehicle Tax	104	95	74
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Misc			
Interest on Idle Funds			
Total Receipts	**10,751**	**10,290**	**1,057**
Resources Available:	**10,751**	**10,241**	**724**
Expenditures:			
General Operating Expense	10,800	10,574	9,900
Cash Forward (2025 column)			
Total Expenditures	**10,800**	**10,574**	**9,900**
Unencumbered Cash Balance, Dec 31	(49)	(333)	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	9,900
		Tax Required	9,176
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	9,176

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	9,284	852	25	56	74	0
Total	9,284	852	25	56	74	0

County Treas MVT Estimate	852				
County Treas RVT Estimate		25			
County Treas 16/20M Estimate			56		
County Treas Commercial Vehicle Tax Estimate				74	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.09177				
RVT Factor		0.00269			
16/20M Factor			0.00603		
Commercial Vehicle Factor				0.00797	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Plum Grove Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	1,964	2,683	1,820
Ad Valorem Tax	2,904	2,000	xxxxxxxxxxxxx
Delinquent Tax	4	0	
Motor Vehicle Tax	370	341	278
Recreational Vehicle Tax	11	11	9
16/20M Vehicle Tax	32	62	48
Commercial Vehicle Tax	3	3	3
Watercraft Tax		0	0
LAVTR			
In Lieu of Taxes			
Co Tres Bal Jan 1	47	52	
Co Treas Bal Dec 31	(52)		
Interest on Idle Funds			
Total Receipts	**3,319**	**2,469**	**338**
Resources Available:	**5,283**	**5,152**	**2,158**
Expenditures:			
General Operating Expense	2,500	3,332	5,070
Bond	100		
Cash Forward (2025 column)			
Total Expenditures	**2,600**	**3,332**	**5,070**
Unencumbered Cash Balance, Dec 31	2,683	1,820	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,070
		Tax Required	2,912
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	2,912

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,915	278	9	48	3	0
Total	2,915	278	9	48	3	0

County Treas MVT Estimate	278				
County Treas RVT Estimate		9			
County Treas 16/20M Estimate			48		
County Treas Commercial Vehicle Tax Estimate				3	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.09537				
RVT Factor		0.00309			
16/20M Factor			0.01647		
Commercial Vehicle Factor				0.00103	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Reformed Presb. Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	7,158	497	522
Ad Valorem Tax	2,447	2,500	xxxxxxxxxxxxx
Delinquent Tax	42	25	25
Motor Vehicle Tax	209	189	168
Recreational Vehicle Tax	30	3	3
16/20M Vehicle Tax	4	28	32
Commercial Vehicle Tax	7	4	6
Watercraft Tax		0	0
LAVTR			
Donations			
Co Tres Bal Jan 1			
Co Treas Bal Dec 31			
Burial Permits			
Openings and Closings			
Interest on Idle Funds			
Total Receipts	**2,739**	**2,749**	**234**
Resources Available:	**9,897**	**3,246**	**756**
Expenditures:			
General Operating Expense	9,400	2,724	3,231
Cash Forward (2025 column)			
Total Expenditures	**9,400**	**2,724**	**3,231**
Unencumbered Cash Balance, Dec 31	497	522	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,231
		Tax Required	2,475
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	2,475

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,475	168	3	32	6	0
Total	2,475	168	3	32	6	0

County Treas MVT Estimate	168				
County Treas RVT Estimate		3			
County Treas 16/20M Estimate			32		
County Treas Commercial Vehicle Tax Estimate				6	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.06788				
RVT Factor		0.00125			
16/20M Factor			0.01293		
Commercial Vehicle Factor				0.00242	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Sewer #5-Hickory Acres

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	133,169	139,018	170,323
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessment	29,055	32,305	32,305
Misc Revenue	65,508		
Delinquent Special Assessment	2,385		
Interest on Idle Funds			
Total Receipts	**96,948**	**32,305**	**32,305**
Resources Available:	**230,117**	**171,323**	**202,628**
Expenditures:			
Commodities		1,000	1,000
Contractual Services	91,099		
Cash Forward (2025 column)			
Total Expenditures	**91,099**	**1,000**	**1,000**
Unencumbered Cash Balance, Dec 31	139,018	170,323	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,000
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 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 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Sewer #3-Hilldale

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	6,386	10,069	12,938
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments	7,419	8,669	8,669
Interest on Idle Funds			
Total Receipts	**7,419**	**8,669**	**8,669**
Resources Available:	**13,805**	**18,738**	**21,607**
Expenditures:			
General Operating Expense	3,736	5,800	5,800
Cash Forward (2025 column)			
Total Expenditures	**3,736**	**5,800**	**5,800**
Unencumbered Cash Balance, Dec 31	10,069	12,938	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,800
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	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 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Sewer #11-Hilldale South

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	4,208	6,745	15,095
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments	11,250	16,850	16,850
Interest on Idle Funds			
Total Receipts	**11,250**	**16,850**	**16,850**
Resources Available:	**15,458**	**23,595**	**31,945**
Expenditures:			
General Operating Expense	8,713	8,500	8,500
Cash Forward (2025 column)			
Total Expenditures	**8,713**	**8,500**	**8,500**
Unencumbered Cash Balance, Dec 31	6,745	15,095	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	8,500
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 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 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Jefferson County
Special District Name: Sewer #2-Indian Ridge

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	1,210	37,320	36,720
Ad Valorem Tax			xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments-Maintenance Fund 740	14,950	16,150	16,150
Special Assessments Land Purchase Fund 765	33,450	35,250	35,250
Interest on Idle Funds			
Total Receipts	**48,400**	**51,400**	**51,400**
Resources Available:	**49,610**	**88,720**	**88,120**
Expenditures:			
General Operating Expense	12,290	52,000	52,000
Cash Forward (2025 column)			
Total Expenditures	**12,290**	**52,000**	**52,000**
Unencumbered Cash Balance, Dec 31	37,320	36,720	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	52,000
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	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: 0
County Treas RVT Estimate: 0
County Treas 16/20M Estimate: 0
County Treas Commercial Vehicle Tax Estimate: 0
County Treas Watercraft Tax Estimate: 0

MVT Factor: 0.00000
RVT Factor: 0.00000
16/20M Factor: 0.00000
Commercial Vehicle Factor: 0.00000
Watercraft Factor: 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Sewer #7-Lake Ridge

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	0	0	2,614
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments	1,454	5,614	5,614
Delinquent Special Assessments	2,053		
Interest on Idle Funds			
Total Receipts	**3,507**	**5,614**	**5,614**
Resources Available:	**3,507**	**5,614**	**8,228**
Expenditures:			
General Operating Expense	3,507	3,000	3,000
Cash Forward (2025 column)			
Total Expenditures	**3,507**	**3,000**	**3,000**
Unencumbered Cash Balance, Dec 31	0	2,614	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,000
		Tax Required	0
		Delinquency Computation % Rate	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 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 0

County Treas RVT Estimate 0

County Treas 16/20M Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

CONSOLIDATED METHOD FUND PAGE 2025

County Name Jefferson County

Special District Name Sewer #6-Lakeshore Est.

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	143,344	192,341	253,531
Ad Valorem Tax			xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
LAVTR			
In Lieu of Taxes			
Special Assessments	63,593	92,190	92,190
Misc Revenue	1,000		
Delinquent Special Assess.	8,856		
Total Receipts	**73,449**	**92,190**	**92,190**
Resources Available:	**216,793**	**284,531**	**345,721**
Expenditures:			
General operating Expense	24,452	31,000	31,000
Cash Forward (2025 column)			
Total Expenditures	**24,452**	**31,000**	**31,000**
Unencumbered Cash Balance, Dec 31	192,341	253,531	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	31,000
		Tax Required	0
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	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	0				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.00000				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00000