State of Kansas
County

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	7,196,162	4,175,231	18.276
Debt Service	10-113	7	439,171	236,601	1.036
Road & Bridge	68-5,101	8	9,080,437	6,967,123	30.497
Ambulance	Charter Res 6	9	1,869,851	685,005	2.998
Appraiser's Cost	19-436	9	553,675	377,143	1.650
Health	65-204	10	2,926,609	123,000	.538
Law Enforcement	79-1946	10	4,625,761	3,938,848	17.241
Auto Administration		11	171,183		
Land Bank		11	36,061		
Totals		xxxxxx	26,898,910	16,502,951	72.235

Budget Hearing Notice		County Clerk's Use Only
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	12	228,450,386
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		

Revenue Neutral Rate: 64.304

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

Attest: 8/29, 2022
County Clerk

Governing Body

CPA Summary

Jefferson County 2023

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

2022 Budgeted Funds	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,530,239	314,829	8,232	11,383	14,055	13,246
Debt Service	419,615	52,211	1,365	1,888	2,331	2,197
Public Works	6,769,486	842,301	22,022	30,453	37,602	35,438
Ambulance	605,605	75,353	1,970	2,724	3,364	3,170
Appraiser's Cost	421,675	52,467	1,372	1,897	2,342	2,207
Health	123,000	15,304	400	553	683	644
Law Enforcement	3,821,901	475,544	12,433	17,193	21,229	20,007
TOTAL	14,691,521	1,828,009	47,794	66,091	81,606	76,909

County Treas Motor Vehicle Estimate 1,828,009

County Treas Recreational Vehicle Estimate 47,794

County Treas 16/20M Vehicle Estimate 66,091

County Treas Commercial Vehicle Tax Estimate 81,606

County Treas Watercraft Tax Estimate 76,909

Motor Vehicle Factor 0.12443

Recreational Vehicle Factor 0.00325

16/20M Vehicle Factor 0.00450

Commercial Vehicle Factor 0.00555

Watercraft Factor 0.00523

Jefferson County 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

Jefferson County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998-Lakeshore Est.	6/16/1998	6/1/2038	Various	410,300	200,000	6/1 & 12/1	6/1	8,788	10,000	450	10,000
Series 2003-Westshore	7/1/2003	9/1/2023	Various	164,121	30,000	3/1 & 9/1	9/1	895	10,000	8,313	10,000
Series 2010-Northwind Dr.	10/1/2010	10/1/2030	5.25	170,000	106,417	4/1 & 10/1	10/1	5,148	8,801	4,686	9,263
Series 2013	3/28/2013	12/1/2026	0.02	3,065,000	2,385,000	5/1 & 11/1	5/1	38,830	385,000	31,030	395,000
Total G.O. Bonds					2,721,417			53,661	413,801	44,479	424,263
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE 1388-01	6/17/2004	9/1/2026	2.86	551,559	214,338	3/1 & 9/1	3/1 & 9/1	4,819	37,575	3,736	38,657
KDHE 2005-01	11/2/2017	9/1/2039	1.81	1,352,065	639,556	3/1 & 9/1	3/1 & 9/1	5,524	14,657	4,531	14,924
Total Other					853,894			10,343	52,232	8,267	53,581
Total Indebtedness					**3,575,311**			**64,004**	**466,033**	**52,746**	**477,844**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,747,310	1,803,165	124,315
Receipts:			
Ad Valorem Tax	4,300,437	2,530,239	xxxxxxxxxxxxxxxx
Delinquent Tax	75,781	45,000	50,000
Motor Vehicle Tax	465,480	545,124	314,829
Recreational Vehicle Tax	12,175	13,061	8,232
16/20M Vehicle Tax	16,779	19,401	11,383
Commercial Vehicle Tax	20,747	23,682	14,055
Watercraft Tax		15,053	13,246
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	126		
Local Alcoholic Liquor	16,382	15,000	15,000
Compensating Use Tax	431,784	255,000	450,000
Local Sales Tax	1,139,271	800,000	1,300,000
Interest on Curr Tax/MVT/RTV/etc.	169,467	150,000	150,000
County Court Cost Reimbursement		25,000	
Antique Tag Fees	9,333	9,000	9,400
District Court/Attorney Fees	66,558	40,000	50,000
Building Permit Fees	30,725	30,000	30,000
County Clerk Fees & Charges	1,628	2,000	1,740
Federal Money in Lieu of Taxes	112,744	110,000	110,000
Diversion Fees Collected	9,908	10,000	10,000
Escrow Fees	8	5,000	1,000
Federal Flood Control	16,343	35,000	15,000
GIS Fees & Misc Charges	811	1,200	1,000
Operating Transfers		15,000	
Mortage Registration Fees		5,000	5,000
Register of Deeds Recording Fees	282,381	160,000	175,000
Register of Deeds Misc Fees	3,870	14,000	11,000
Reimbursed Expenses	759	21,000	10,000
Transfer from Auto Administration		15,000	
Abstract Fees-Tax Sale	5,575	7,000	5,000
Drivers License Fees		6,000	7,000
Personal Property Warrant Fees		2,000	3,000
Land Bank & Seal Bid Sales		10,000	5,000
Grant Income			
Transfer from Equip Reserve-CommDevelop		25,000	
Transfer from County Property Sales Fund	10,024	100,000	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	32,865	75,000	70,000
Transfer from Equipment Reserve			100,000
Neighborhood Revitalization Rebate			0
Miscellaneous	24,669	1,700	10,000
Does miscellaneous exceed 10% of Total F			
Total Receipts	**7,256,630**	**5,135,460**	**2,955,885**
Resources Available:	**9,003,940**	**6,938,625**	**3,080,200**

CPA Summary

Jefferson County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	9,003,940	6,938,625	3,080,200
Expenditures:			
Communications - 911 Dispatch	918,429	934,565	864,963
County Attorney/Diversion	372,141	386,838	391,074
County Clerk	497,625	492,790	521,676
County Commissioners	91,495	88,754	90,474
County Counselor	49,374	51,918	52,733
County Register of Deeds	239,663	243,136	251,325
County Treasurer	423,933	539,849	546,164
Courthouse General	1,275,960	722,614	718,074
District Court	61,603	102,300	84,976
Emergency Management	153,692	144,065	156,964
4 County Court Costs	45,576	65,000	60,000
4-H Fair	11,625	11,625	12,397
4-H Maintenance	10,994	11,000	12,683
Community Development	259,265	293,543	275,317
Allocations	253,466	298,319	296,445
Reimbursed Expenses to Depts	0	1,366,195	1,784,153
County Appointed Attorney Expense	0	100,000	100,000
GIS	319,630	323,400	284,034
Information Technology	630,053	588,399	642,711
County Coroner	50,000	50,000	50,000
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Subtotal	5,664,524	6,814,310	7,196,161
Transfers Out	1,536,251		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,200,775**	**6,814,310**	**7,196,161**
Unencumbered Cash Balance Dec 31	1,803,165	124,315	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	7,225,684	6,814,310	7,196,161
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,196,161
		Tax Required	4,115,961
	Delinquent Comp Rate:	1.4%	59,270
		Amount of 2022 Ad Valorem Tax	4,175,231

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Communications - 911 Dispatch			
Salaries	567,648	573,335	552,889
Health Insurance	157,842	150,146	186,488
Commodities	855	4,425	4,675
Office Supplies	2,581	6,250	6,000
Contractual Services	2,882	20,499	13,000
Water Use	161	225	200
Phone Use	17,774	17,500	18,000
Cell Phone			
Gas Service	464	1,100	1,100
Electric Service	2,853	7,300	7,500
FICA/Medicare Withholding	41,262	39,210	42,296
KPERS	63,201	49,883	51,741
Work Comp Insurance	215	308	325
Unemployment	988	784	549
Multiline Insurance (KCAMP)	5,053	3,600	5,200
Capital Outlay	150	30,000	35,000
Transfers / Budget Cut (2023 Column)	40,000	30,000	(60,000)
Reserve Fund Transfers	14,500		
Total	918,429	934,565	864,963
County Attorney/Diversion			
Salaries	266,511	236,541	241,272
Health Insurance	38,481	83,069	83,069
Commodities	768	2,000	2,000
Office Supplies	769	4,000	4,000
Contractual Services	21,981	14,500	14,500
Water Use	54	1,000	1,000
Phone Use	1,078	35	35
Cell Phone	279	1,100	1,100
Gas Service	170	1,500	1,500
Electric Service	664	160	160
FICA/Medicare Withholding	19,593	690	690
KPERS	19,524	17,568	17,919
Work Comp Insurance	108	22,667	23,120
Unemployment	351	295	295
Multiline Insurance (KCAMP)	1,810	413	413
Capital Outlay		1,300	0
Transfers			
Reserve Fund Transfers			
Total	372,141	386,838	391,074
County Clerk			
Salaries	258,805	248,224	312,612
Health Insurance	48,631	72,169	71,719
Commodities	4,320	5,000	10,000
Office Supplies	2,182	5,000	3,000
Contractual Services	76,411	103,079	68,230
Water Use	101	65	100
Phone Use	1,199	1,400	1,400
Cell Phone			
Gas Service	321	300	350
Electric Service	1,253	1,400	1,400
FICA/Medicare Withholding	19,234	18,436	22,220
KPERS	24,018	23,786	27,390
Work Comp Insurance	129	145	171
Unemployment	312	386	285
Multiline Insurance (KCAMP)	2,709	2,400	2,800
Capital Outlay		2,000	
Transfers	58,000		
Reserve Fund Transfers		9,000	
Total	497,625	492,790	521,676

County Commissioners			
Salaries	76,302	73,497	74,967
Health Insurance	884	900	900
Commodities			
Office Supplies			
Contractual Services		150	150
Water Use	54	40	40
Phone Use			
Cell Phone			
Gas Service	172	150	150
Electric Service	671	900	900
FICA/Medicare Withholding	5,871	5,459	5,568
KPERS	7,000	7,043	7,184
Work Comp Insurance	41	115	115
Unemployment	43		
Multiline Insurance (KCAMP)	457	500	500
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	91,495	88,754	90,474
County Counselor			
Salaries	35,874	34,809	35,505
Health Insurance	7,625	9,080	9,080
Commodities			
Office Supplies		1,000	1,000
Contractual Services		1,000	1,000
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding	2,484	2,585	2,637
KPERS	3,302	3,336	3,403
Work Comp Insurance	89	54	54
Unemployment		54	54
Multiline Insurance (KCAMP)			
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	49,374	51,918	52,733
County Register of Deeds			
Salaries	142,695	149,874	155,840
Health Insurance	54,709	56,066	56,187
Commodities	30	1,828	3,560
Office Supplies	1,451	2,330	
Contractual Services	2,450	7,225	3,130
Water Use	86		150
Phone Use	1,199		2,000
Cell Phone			
Gas Service	274		600
Electric Service	1,067		2,000
FICA/Medicare Withholding	10,325	11,131	11,922
KPERS	13,409	14,362	14,696
Work Comp Insurance	79	87	92
Unemployment	144	233	153
Multiline Insurance (KCAMP)	1,565		995
Capital Outlay	1,680		
Transfers	7,000		
Reserve Fund Transfers	1,500		
Total	239,663	243,136	251,325

County Treasurer			
Salaries	261,639	310,192	328,981
Health Insurance	87,262	135,753	119,097
Commodities	178	250	85
Office Supplies	1,578	3,700	3,625
Contractual Services	22,098	30,829	33,000
Water Use	110	100	125
Phone Use	960	1,200	1,350
Cell Phone			
Gas Service	349	400	550
Electric Service	1,362	1,500	1,650
FICA/Medicare Withholding	19,112	23,039	25,167
KPERS	26,247	29,724	29,279
Work Comp Insurance	150	181	194
Unemployment	350	481	323
Multiline Insurance (KCAMP)	2,538	2,500	2,738
Capital Outlay			
Transfers			
Reserve Fund Transfers			
Total	423,933	539,849	546,164
Courthouse General			
Salaries	293,428		
Health Insurance			
Commodities	3,009	5,000	5,000
Office Supplies	1,249	1,300	1,300
Contractual Services	318,429	220,000	220,000
Juvenile Care	92,550	15,000	15,000
Water Use	2,739	2,200	2,200
Phone Use	9,920	13,000	13,000
FICA/Medicare	13,824		
Gas Service	7,732	7,500	7,500
Electric Service	27,910	30,000	30,000
Multiline Insurance (KCAMP)	23,161	8,700	8,700
KPERS	21,794		
Treas Checks/Misc	6,105	7,000	7,000
Wellness Program	8,466	14,652	10,112
Workers Comp	1,382		
Unemployment			
Transfers	343,000	59,000	59,000
Payroll Reserve for Pay Enhancements		204,000	204,000
Health Insurance Reserve	101,262	101,262	101,262
Coroner & Misc Exp over Budgeted Amt		34,000	34,000
Total	1,275,960	722,614	718,074
Total - Page 6b	**3,868,620**	**3,460,464**	**3,436,482**

Jefferson County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
District Court			
Salaries			
Health Insurance			
Commodities	3,714	950	
Office Supplies	5,163	8,600	8,000
Contractual Services	42,061	64,750	59,088
Water Use			
Phone Use	2,597	6,200	7,888
Cell Phone	2,389		
Gas Service			
Electric Service			
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			
Capital Outlay	5,679	21,800	10,000
Transfers			
Reserve Fund Transfers			
Total	61,603	102,300	84,976
Emergency Management			
Salaries	68,483	68,578	74,629
Health Insurance	27,784	27,252	27,305
Commodities	5,894	17,750	20,000
Office Supplies	123	1,100	1,100
Contractual Services	2,702	9,800	10,950
Water Use			
Phone Use	240	250	275
Cell Phone	954	1,400	1,400
Gas Service			
Electric Service	966	1,700	1,800
FICA/Medicare Withholding	4,774	5,093	5,709
KPERS	5,280	6,572	7,038
Work Comp Insurance	1,777	2,463	2,685
Unemployment	114	107	73
Multiline Insurance (KCAMP)	3,633		4,000
Capital Outlay	968	2,000	
Transfers	30,000		
Reserve Fund Transfers			
Total	153,692	144,065	156,964
4 County Court Costs			
Salaries			
Health Insurance			
Commodities	5,345	3,000	3,000
Office Supplies	1,793	4,000	4,000
Contractual Services	23,951	53,000	53,000
Water Use			
Phone Use			
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding			
KPERS			
Work Comp Insurance			
Unemployment			
Multiline Insurance (KCAMP)			
Capital Outlay	14,487	5,000	0
Transfers			
Reserve Fund Transfers			
Total	45,576	65,000	60,000
4-H Fair			
Commodities	3,086	900	
Contractual Services	6,170	4,600	9,792
Gas Service		70	

Electric Service		1,900		
Multiline Insurance (KCAMP)	2,369	1,300	2,605	
Reserve Fund Transfers		2,855		
Total	11,625	11,625	12,397	
4-H Maintenance				
Commodities	979	1,500	4,471	
Contractual Services	2,732	4,800		
Water Use		500	100	
Phone Use		2,500	100	
Gas Service	699	1,700	769	
Electric Service	6,466		7,113	
Office Supplies	118		130	
Total	10,994	11,000	12,683	
Community Development				
Salaries	153,429	159,634	167,595	
Health Insurance	60,881	64,629	46,034	
Commodities	301	1,500		
Office Supplies	1,198	4,000	5,500	
Contractual Services	13,471	17,046	19,000	
Water Use	104	70	125	
Phone Use	480	500	508	
Cell Phone				
Gas Service	318	250	350	
Electric Service	1,223	1,400	1,500	
FICA/Medicare Withholding	10,646	11,856	12,821	
KPERS	14,234	15,297	14,916	
Work Comp Insurance	84	93	101	
Unemployment	255	248	168	
Multiline Insurance (KCAMP)	2,208	1,020	2,300	
Capital Outlay	433	1,000	4,400	
Transfers				
Reserve Fund Transfers		15,000		
Total	259,265	293,543	275,317	
Allocations				
Conservation District	39,801	39,801	39,801	
Mental Health (Guidance Center)	78,469	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		4,421		
JCSO Appropriation	22,666	22,666	22,666	
JAAA Appropriation	15,000	15,000	16,500	
Meals on Wheels	8,000	8,000	8,000	
Historical Society	14,530	17,000	18,047	
Total	253,466	298,319	296,445	
Reimbursed Expenses to Depts				
Health Department		916,571	1,118,153	59076.14
Ambulance Department		449,624	666,000	40000
Total	0	1,366,195	1,784,153	
Total - Page 6c	**796,221**	**2,292,047**	**2,682,935**	

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Appointed Attorney Expense			
Attorney Fees		100,000	100,000
Total	0	100,000	100,000
GIS			
Salaries	148,582	159,930	172,494
Health Insurance	51,130	54,503	46,034
Commodities	121	1,000	1,000
Office Supplies	539	2,300	2,300
Contractual Services	35,600	54,562	54,560
Water Use			
Phone Use	960	1,300	
Cell Phone			
Gas Service	89	350	
Electric Service	630	800	
FICA/Medicare Withholding	10,880	11,878	13,196
KPERS	13,092	15,325	16,266
Work Comp Insurance	112	104	115
Unemployment	259	248	169
Multiline Insurance (KCAMP)	4,636	3,200	
Capital Outlay	40,000	17,900	17,900
Transfers/ Budget Cut 2023 Column)	13,000		(40,000)
Reserve Fund Transfers			
Total	319,630	323,400	284,034
Information Technology			
Salaries	278,308	278,726	318,193
Health Insurance	40,391	44,917	63,559
Commodities	628	2,500	2,500
Office Supplies	612	3,000	3,000
Contractual Services	48,993	97,000	97,000
Water Use	219	350	400
Phone Use	2,399	3,200	3,200
Cell Phone			
Gas Service	330	700	500
Electric Service	2,341	3,000	3,500
FICA/Medicare Withholding	20,739	20,702	23,815
KPERS	25,827	26,709	29,356
Work Comp Insurance	126	162	183
Unemployment	496	433	305
Multiline Insurance (KCAMP)	4,636	5,000	5,200
Capital Outlay	50,008	102,000	102,000
Transfers / Budget Cut 2023 Column)	100,000		(10,000)
Reserve Fund Transfers	54,000		
Total	630,053	588,399	642,711
County Coroner			
Contractual	50,000	50,000	50,000
Total	50,000	50,000	50,000
Total	0	0	0

Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6d	**999,683**	**1,061,799**	**1,076,745**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6e	**0**	**0**	**0**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page6b	3,868,620	3,460,464	3,436,482
Total - Page 6c	796,221	2,292,047	2,682,935
Total - Page 6d	999,683	1,061,799	1,076,745
Total - Page 6e	0	0	0
Total Expenditures**	**5,664,524**	**6,814,310**	**7,196,161**

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

Jefferson County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	63,945	83,761	140,937
Receipts:			
Ad Valorem Tax	393,520	419,615	xxxxxxxxxxxxxxxxx
Delinquent Tax	7,261	5,000	5,000
Motor Vehicle Tax	37,941	49,877	52,211
Recreational Vehicle Tax	935	1,195	1,365
16/20M Vehicle Tax		1,775	1,888
Commercial Vehicle Tax	1,589	2,167	2,331
Watercraft Tax		1,377	2,197
Transfers In	84,163		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**525,409**	**481,006**	**64,992**
Resources Available:	**589,354**	**564,767**	**205,929**
Expenditures:			
Principal	375,000	385,000	395,000
Interest	46,430	38,830	31,030
Cash Basis Reserve			241,500
Transfers Out	84,163		
Budget Cut (2023 Column)			-228,359
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**505,593**	**423,830**	**439,171**
Unencumbered Cash Balance Dec 31	83,761	140,937	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	496,430	559,830	439,171
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	439,171
		Tax Required	233,242
	Delinquent Comp Rate:	1.4%	3,359
		Amount of 2022 Ad Valorem Tax	236,601

CPA Summary

Jefferson County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Works**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,660,567	160,328	247,029
Receipts:			
Ad Valorem Tax	4,168,812	6,769,486	xxxxxxxxxxxxxxxxx
Delinquent Tax	104,341	50,000	65,000
Motor Vehicle Tax	709,887	528,496	842,301
Recreational Vehicle Tax	17,872	12,663	22,022
16/20M Vehicle Tax		18,810	30,453
Commercial Vehicle Tax	30,444	22,960	37,602
Watercraft Tax		14,593	35,438
Special City & County Highway	806,611	716,387	727,372
County Equalization			
Federal Flood Control	5,448	10,000	10,000
Chemical Sales-Aux Services	146,842	150,000	150,000
Reimbursements	243,318	45,000	45,000
Permits	3,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	144,091		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,381,166**	**8,338,395**	**1,965,188**
Resources Available:	**8,041,733**	**8,498,723**	**2,212,217**

CPA Summary

2023

Jefferson County

FUND PAGE - ROAD

Adopted Budget Public Works	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	8,041,733	8,498,723	2,212,217
Expenditures from detail page:			
Road & Bridge	6,850,019	7,205,720	8,242,270
Auxillary Services	1,031,386	1,045,974	1,066,527
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	7,881,405	8,251,694	9,308,796
Other Expenditures:			
			-228,359

CPA Summary

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Road & Bridge			
Salaries	1,399,777	1,531,688	1,735,462
Health Insurance	436,895	459,218	573,790
Commodities	2,675,599	3,239,650	3,700,850
Office Supplies	1,697	40,000	4,000
Contractual Services	806,067	1,016,466	1,087,828
Water Use	1,351	1,900	2,090
Phone Use	4,741	5,000	5,500
Cell Phone	1,920	2,200	2,420
Gas Service	5,736	7,400	8,140
Electric Service	12,572	15,300	16,830
FICA/Medicare Withholding	102,435	113,761	132,763
KPERS	124,175	146,774	163,654
Work Comp Insurance	30,949	36,422	39,319
Unemployment	2,467	2,379	1,701
Multiline Insurance (KCAMP)	57,562	57,562	67,923
Capital Outlay	336,076	530,000	700,000
Transfers	850,000		
Reserve Fund Transfers/Budget Cut (2023 Column)			
Total	6,850,019	7,205,720	8,242,270
Auxillary Services			
Salaries	306,394	410,514	440,675
Health Insurance	145,232	137,442	150,723
Commodities	235,154	308,176	263,950
Office Supplies	1,040	950	1,000
Contractual Services	56,636	69,800	81,520
Water Use	322	500	550
Phone Use	2,796	3,000	3,300
Cell Phone	0	0	0
Gas Service	1,552	3,300	3,630
Electric Service	3,110	5,500	6,050
FICA/Medicare Withholding	22,038	30,490	33,712
KPERS	25,794	39,338	41,556
Work Comp Insurance	4,499	6,749	7,429
Unemployment	534	715	432
Multiline Insurance (KCAMP)	9,777	9,500	10,000
Capital Outlay	16,860	20,000	22,000
Transfers	133,099		
Reserve Fund Transfers	66,549		
Total	1,031,386	1,045,974	1,066,527
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Page**	7,881,405	8,251,694	9,308,796

**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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	175,951	183,564	54,289
Receipts:			
Ad Valorem Tax	567,870	605,605	xxxxxxxxxxxxxxxx
Delinquent Tax	11,646	5,000	10,000
Motor Vehicle Tax	78,208	72,029	75,353
Recreational Vehicle Tax	1,973	1,726	1,970
16/20 M Vehicle Tax		2,564	2,724
Commercial Vehicle Tax	3,362	3,129	3,364
Watercraft Tax		1,989	3,170
User Fees	497,402	449,624	377,700
Transfers in	431,263	348,523	666,000
Reimbursements	1,435		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	969		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,594,128**	**1,490,189**	**1,140,281**
Resources Available:	**1,770,079**	**1,673,753**	**1,194,570**
Expenditures:			
Salaries	715,121	811,432	985,036
Health Insurance	193,043	226,944	237,408
Commodities	97,464	122,025	127,225
Office Supplies	3,570	5,000	5,000
Contractual Services	85,664	69,750	74,350
Water Use	2,367	2,500	2,500
Phone Use	6,111	5,800	6,200
Cell Phone	2,622	2,800	2,800
Gas Service	2,972	4,100	5,100
Electric Service	7,177	8,000	8,200
FICA/Medicare Withholding	57,100	55,585	69,442
KPERS	159,812	179,136	215,052
Work Comp Insurance	14,847	16,732	20,584
Unemployment	1,381	1,260	954
Multiline Insurance (KCAMP)	12,264	8,400	10,000
Capital Outlay	100,000	100,000	100,000
Transfers	115,000		
Reserve Fund Transfers	10,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,586,515**	**1,619,464**	**1,869,851**
Unencumbered Cash Balance Dec 31	183,564	54,289	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,586,746	1,619,464	1,869,851
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,869,851
		Tax Required	675,281
	Delinquent Comp Rate:	1.4%	9,724
		Amount of 2022 Ad Valorem Tax	685,005

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,637	13,729	10,501
Receipts:			
Ad Valorem Tax	434,603	421,675	xxxxxxxxxxxxxxxx
Delinquent Tax	9,415	5,000	5,000
Motor Vehicle Tax	63,760	55,080	52,467
Recreational Vehicle Tax	1,609	1,320	1,372
16/20 M Vehicle Tax		1,960	1,897
Commercial Vehicle Tax	2,741	2,393	2,342
Watercraft Tax		1,521	2,207
Reimbursements	2	200	
Copies	489	700	400
Maps	365	5,000	700
User Fees	8,295	30,000	5,000
Transfer from Equipment Reserve			100,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**521,279**	**524,849**	**171,385**
Resources Available:	**543,916**	**538,578**	**181,886**
Expenditures:			
Salaries	311,116	324,477	354,763
Health Insurance	89,528	90,565	90,773
Commodities	1,265	2,000	3,500
Office Supplies	9,218	10,300	11,500
Contractual Services	18,354	22,350	21,860
Water Use	145	200	200
Phone Use	1,679	2,000	2,000
Cell Phone			
Gas Service	473	900	1,200
Electric Service	1,864	2,700	3,000
FICA/Medicare Withholding	22,574	24,336	27,139
KPERS	28,909	31,398	33,454
Work Comp Insurance	274	4,742	338
Unemployment	543	509	348
Multiline Insurance (KCAMP)	3,245	3,600	3,600
Capital Outlay		2,000	
Transfers	31,000	2,000	
Reserve Fund Transfers	10,000	4,000	
($3000 Cuts allocated by Dept Head)			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**530,187**	**528,077**	**553,675**
Unencumbered Cash Balance Dec 31	13,729	10,501	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	532,968	528,077	553,675
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	553,675
		Tax Required	371,789
	Delinquent Comp Rate:	1.4%	5,354
		Amount of 2022 Ad Valorem Tax	377,143

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	541,008	543,089	188,695
Receipts:			
Ad Valorem Tax	120,762	123,000	xxxxxxxxxxxxxxxx
Delinquent Tax	2,703	2,000	2,000
Motor Vehicle Tax	17,409	15,301	15,304
Recreational Vehicle Tax	438	367	400
16/20 M Vehicle Tax		545	553
Commercial Vehicle Tax	746	665	683
Watercraft Tax		422	644
Reimb Benefits & Utilities		916,571	1,118,153
Other Reimbursements	2,353	600	600
Home Health	604,553	550,000	675,000
User Fees	173,932	135,000	145,000
Donations/Program Income	1,735	1,000	1,250
Contracts	176,424	136,000	140,000
Memorials	2,430	500	500
Grants	336,376	260,337	117,210
Hospice	400,153	350,000	400,000
Transfers In	1,054,056		
ARPA Federal Money		100,000	
Neighborhood Revitalization Rebate			7
Miscellaneous/Budget adjustment to get to 123K			-644
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,894,070**	**2,592,308**	**2,616,660**
Resources Available:	**3,435,078**	**3,135,397**	**2,805,355**
Expenditures:			
Salaries	1,522,105	1,493,218	1,579,975
Health Insurance	411,722	463,593	408,287
Commodities	209,249	158,500	167,500
Office Supplies	14,569	18,500	18,449
Contractual Services	399,675	413,600	402,300
Water Use	995	1,100	1,100
Phone Use	8,553	8,500	8,500
Cell Phone	18,786	18,200	18,925
Gas Service	2,097	2,200	2,200
Electric Service	11,200	12,500	12,500
FICA/Medicare Withholding	112,278	108,387	120,868
KPERS	138,201	139,841	148,992
Work Comp Insurance	9,344	11,067	13,309
Unemployment	2,681	2,267	1,544
Multiline Insurance (KCAMP)	7,366	9,000	22,160
Capital Outlay	23,168	61,229	
Transfers		15,000	
Reserve Fund Transfers		10,000	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,891,989**	**2,946,702**	**2,926,609**
Unencumbered Cash Balance Dec 31	543,089	188,695	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	2,891,928	2,946,702	2,926,609
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	2,926,609
		Tax Required	121,254
	Delinquent Comp Rate:	1.4%	1,746
		Amount of 2022 Ad Valorem Tax	123,000

Adopted Budget **Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	92,668	131,280	116,921
Receipts:			
Ad Valorem Tax	3,611,939	3,821,901	xxxxxxxxxxxxxxxx
Delinquent Tax	70,684	35,000	40,000
Motor Vehicle Tax	472,195	457,849	475,544
Recreational Vehicle Tax	12,354	10,970	12,433
16/20 M Vehicle Tax	16,189	16,295	17,193
Commercial Vehicle Tax	21,056	19,891	21,229
Watercraft Tax		12,642	20,007
Boarding Fees	57,923	10,000	5,500
Paper Process Fee	11,776	10,000	10,000
Driver's License Check		500	1,000
Lake Patrol Contract		22,000	20,000
From Lake Patrol			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	5,420	1,000	3,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,279,536**	**4,418,048**	**625,906**
Resources Available:	**4,372,204**	**4,549,328**	**742,827**
Expenditures:			
Salaries	2,053,162	2,247,547	2,463,730
Health Insurance	613,240	735,885	710,097
Commodities	247,541	254,378	276,500
Office Supplies	13,172	12,000	14,000
Contractual Services	364,096	349,200	352,205
Water Use	11,334	12,600	13,000
Phone Use	11,884	11,000	11,000
Cell Phone	15,761	15,600	15,800
Gas Service	7,011	7,500	8,250
Electric Service	42,634	45,000	47,300
FICA/Medicare Withholding	153,503	166,836	188,436
KPERS & KPF	344,214	376,906	424,004
Work Comp Insurance	25,265	30,496	35,020
Unemployment	3,551	3,459	2,419
Multiline Insurance (KCAMP)	81,693	94,000	94,000
Capital Outlay	2,860	70,000	0
Transfers	150,000		
Reserve Fund Transfers	100,000		
Budget Cut (2023 Column)			-30,000
Cash Forward (2023 column)			
Miscellaneous	3		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,240,924**	**4,432,407**	**4,625,761**
Unencumbered Cash Balance Dec 31	131,280	116,921	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	4,260,367	4,432,407	4,625,761
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,625,761
		Tax Required	3,882,934
	Delinquent Comp Rate:	1.4%	55,914
		Amount of 2022 Ad Valorem Tax	3,938,848

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto Administration**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	30,784	29,972	19,815
Receipts:			
Fees Collected	177,903	175,000	180,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**177,903**	**175,000**	**180,000**
Resources Available:	**208,687**	**204,972**	**199,815**
Expenditures:			
Salaries	103,075	107,120	95,888
Health Insurance	47,628	45,940	45,571
Commodities	10		
Office Supplies	3,703	6,444	7,500
Contractual Services	2,159	4,021	4,210
Water Use			
Phone Use	1,199	2,200	2,000
Cell Phone			
Gas Service			
Electric Service			
FICA/Medicare Withholding	7,480	7,956	7,336
KPERS	8,277	10,265	8,534
Work Comp Insurance	24	62	50
Unemployment	158	149	94
Multiline Insurance (KCAMP)			
Capital Outlay		1,000	
Transfers	5,002		
Reserve Fund Transfers			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**178,715**	**185,157**	**171,183**
Unencumbered Cash Balance Dec 31	29,972	19,815	28,632
2021/2022/2023 Budget Authority Amoun	243,585	185,157	171,183

State of Kansas
County
2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Jefferson County

will meet on August 29, 2022 at 1:30 p.m. at Jefferson County Courthouse 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,200,775	22.718	6,814,310	12.526	7,196,161	4,175,231	18.284
Debt Service	505,593	2.079	423,830	2.078	439,171	236,601	1.036
Public Works	7,881,405	22.025	8,251,694	33.512	9,080,437	6,967,123	30.510
Ambulance	1,586,515	3.000	1,619,464	2.999	1,869,851	685,005	3.000
Appraiser's Cost	530,187	2.296	528,077	2.088	553,675	377,143	1.652
Health	2,891,989	0.638	2,946,702	0.609	2,926,609	123,000	0.539
Law Enforcement	4,240,924	19.081	4,432,407	18.921	4,625,761	3,938,848	17.248
Auto Administration	178,715		185,157		171,183		
Land Bank	298				36,061		
Totals	25,016,401	71.837	25,201,641	72.733	26,898,910	16,502,951	72.269
						*Revenue Neutral Rate***	*64.304*
Less: Transfers	0		0		0		
Net Expenditure	25,016,401		25,201,641		26,898,910		
Total Tax Levied	13,856,836		14,691,521		xxxxxxxxxxxxxxxxx		
Assessed Valuation	193,011,503		202,001,938		228,358,977		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,119,382	2,721,417	2,721,417
Revenue Bonds	0	0	0
Other	210,925	853,894	853,894
Lease Pur. Princ.	104,462	136,137	136,137
Total	3,434,769	3,711,448	3,711,448

*Tax rates are expressed in mills

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

Linda M Buttron
County Clerk

Helping Hands open, 9 a.m. to Noon.

Aug. 2: USD 339 enrollment, elementary and middle school, 8 a.m. to 6 p.m.



PUBLIC NOTICE

(Published in The Oskaloosa Independent and Valley Falls Vindicator July 28, 2022)1t

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Jefferson County

will meet on August 29, 2022 at 1:30 p.m. at Jefferson County Courthouse 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,200,775	22.718	6,814,310	12.526	7,196,162	4,175,231	18.284
Debt Service	505,593	2.079	423,830	2.078	439,171	236,601	1.036
Public Works	7,881,405	22.025	8,251,694	33.512	9,080,437	6,967,123	30.510
Ambulance	1,586,515	3.000	1,619,464	2.999	1,869,851	685,005	3.000
Appraiser's Cost	530,187	2.296	528,077	2.088	553,675	377,143	1.652
Health	2,891,989	0.638	2,946,702	0.609	2,926,609	123,000	0.539
Law Enforcement	4,240,924	19.081	4,432,407	18.921	4,625,761	3,938,848	17.248
Auto Administration	178,715		185,157		171,183		
Land Bank	298				36,061		
Totals	25,016,401	71.837	25,201,641	72.733	26,898,910	16,502,951	72.269
						*Revenue Neutral Rate***	*64.304*
Less: Transfers	0		0		0		
Net Expenditure	25,016,401		25,201,641		26,898,910		
Total Tax Levied	13,856,836		14,691,521		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	193,011,503		202,001,938		228,358,977		

Outstanding Indebtedness, January 1,

	2020	2021	2022
G.O. Bonds	3,119,382	2,721,417	2,721,417
Revenue Bonds	0	0	0
Other	210,925	853,894	853,894
Lease Pur. Princ.	104,462	136,137	136,137
Total	3,434,769	3,711,448	3,711,448

*Tax rates are expressed in mills

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

Linda M Buttron
County Clerk

Jefferson County

2023

Hearing August 29 at 1:30 p.m. with County Budget

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**
Bloomfield Cemetery	2,850	2.207	2,900	2.075	2,971	2,500	1,332,302	1.876	1.878
Buster Cemetery	5,239	0.755	5,300	0.701	5,247	4,500	7,290,294	0.617	0.618
Fairview Cemetery	2,813	1.366	3,115	1.272	6,442	2,300	2,204,527	1.043	1.044
Fowler Cemetery	3,659	1.087	4,100	1.017	21,511	4,905	5,827,084	0.842	0.842
Gragg Chapel Cemetery	1,708	0.531	1,680	0.510	1,674	1,500	3,159,811	0.475	0.476
Grantville Cemetery	18,372	0.616	18,525	0.838	19,195	10,664	14,333,429	0.744	0.745
Hardy Oak Cemetery	4,602	0.313	4,500	0.292	4,640	4,000	15,260,712	0.262	0.263
Hull Grove Cemetery	1,485	0.934	1,500	0.918	15,329	1,569	1,830,179	0.857	0.858
McLouth Cemetery	11,621	1.883	11,800	1.737	94,546	18,085	11,972,272	1.511	1.511
Meriden Cemetery	11,862	0.484	12,400	0.464	37,426	11,846	29,452,776	0.402	0.403
Nortonville Cemetery	8,200	0.555	8,200	0.544	8,493	7,352	14,760,927	0.498	0.498
Oak Ridge Cemetery	7,967	0.444	7,900	0.428	8,325	6,926	18,230,459	0.380	0.380
Ozawkie Cemetery	11,902	0.770	12,525	0.733	83,809	11,165	17,487,802	0.638	0.639
Pleasant View Cemetery	10,982	0.557	11,000	0.522	10,889	9,309	20,435,495	0.456	0.456
Plum Grove Cemetery	1,540	0.791	1,600	1.516	5,482	2,940	2,206,602	1.333	1.333
Reformed Presbyterian Cem	6,304	0.684	6,350	0.642	6,103	2,500	4,248,024	0.589	0.589
Rose Hill Cemetery	2,245	0.355	3,500	0.335	79,000	3,520	13,698,923	0.257	0.289
Spring Grove Cemetery	6,526	1.617	3,800	1.549	7,810	5,000	3,542,300	1.411	1.412
Underwood Cemetery	4,024	0.272	4,100	0.408	8,592	3,350	8,816,959	0.380	0.381
Wildhorse Cemetery	4,120	0.239	1,970	0.225	1,897	1,636	8,025,199	0.204	0.204
Winchester Cemetery	5,083	0.727	5,200	0.685	4,639	3,883	6,245,348	0.622	0.623
Grantville Drainage	0	2.312	5,000	2.118	32,307	4,900	2,525,385	1.940	1.963
Hutchinson Ditch Drainage	0	0.848	0	0.830	2,717	200	297,560	0.673	0.799
Kaw Delaware Drainage	6,873	1.865	6,934	1.745	6,100	6,100	3,832,252	1.592	1.621
Kaw Half Breed Drainage	0	0.707	0	0.672	2,345	250	387,109	0.645	0.646
Muddy Creek Drainage	2,663	1.760	2,660	1.640	1,200	1,185	1,577,014	0.752	1.505
Stonehouse Drainage	4,820	1.590	4,500	1.511	4,500	4,054	2,978,788	1.361	1.443
Thompsonville #6 Watershed	6,129	2.880	8,044	3.789	7,500	7,500	2,122,949	3.533	3.534
Sewer #2-Indian Ridge	53,135		60,000		60,000	0	Funded With	Special Assmts	
Sewer #3-Hilldale	3,545		6,500		6,500	0	Funded With	Special Assmts	
Sewer #5-Hickory Acres	868,500		162,986		32,735	0	Funded With	Special Assmts	
Sewer #6-Lakeshore	38,623		40,000		40,000	0	Funded With	Special Assmts	
Sewer #7-Lake Ridge	2,284		0		11,660	0	Funded With	Special Assmts	
Sewer #8 Wind N Wave	27,826		30,000		83,275	0	Funded With	Special Assmts	
Sewer #10-Three Hills	3,779		4,000		25,717	0	Funded With	Special Assmts	
Sewer #11 Hilldale South	7,870		8,000		29,647	0	Funded With	Special Assmts	
Sewer #12 Westshore Estates	12,266		0		12,266	0	Funded With	Special Assmts	

*Tax rates are expressed in mills

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

Linda M Buttron
Clerk

Resolution No. __2022-017____

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

WHEREAS, the Revenue Neutral Rate for the County of __Jefferson_____ was calculated as ___64.304_____ 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 _Aug 29____ 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 ___72.269_____ 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 _29th___ day of _August, 2022 and SIGNED by the Governing Body.

Attested: 8/29/2022

County Clerk

Roll Call Vote

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)__

Resolution No. _____

Governing Body Member	Yes	No	No Vote
Richard Mahn	X		
David Christy	X		
Lynn Luck	X		
TOTAL	3	0	

Certified:

Linda M Button

County Clerk