

# Jefferson County 2016 Budget Overview

Jefferson County Commissioners



{Photo from Jefferson County Website- by Kathy Richards, Valley Falls}

*The 2016 Jefferson County budget provides the foundation and the direction for the services that will be provided to the citizens of Jefferson County throughout the budget year. The budget document presents the plan for how Jefferson County will spread its resources to assure quality public services in 2016.*

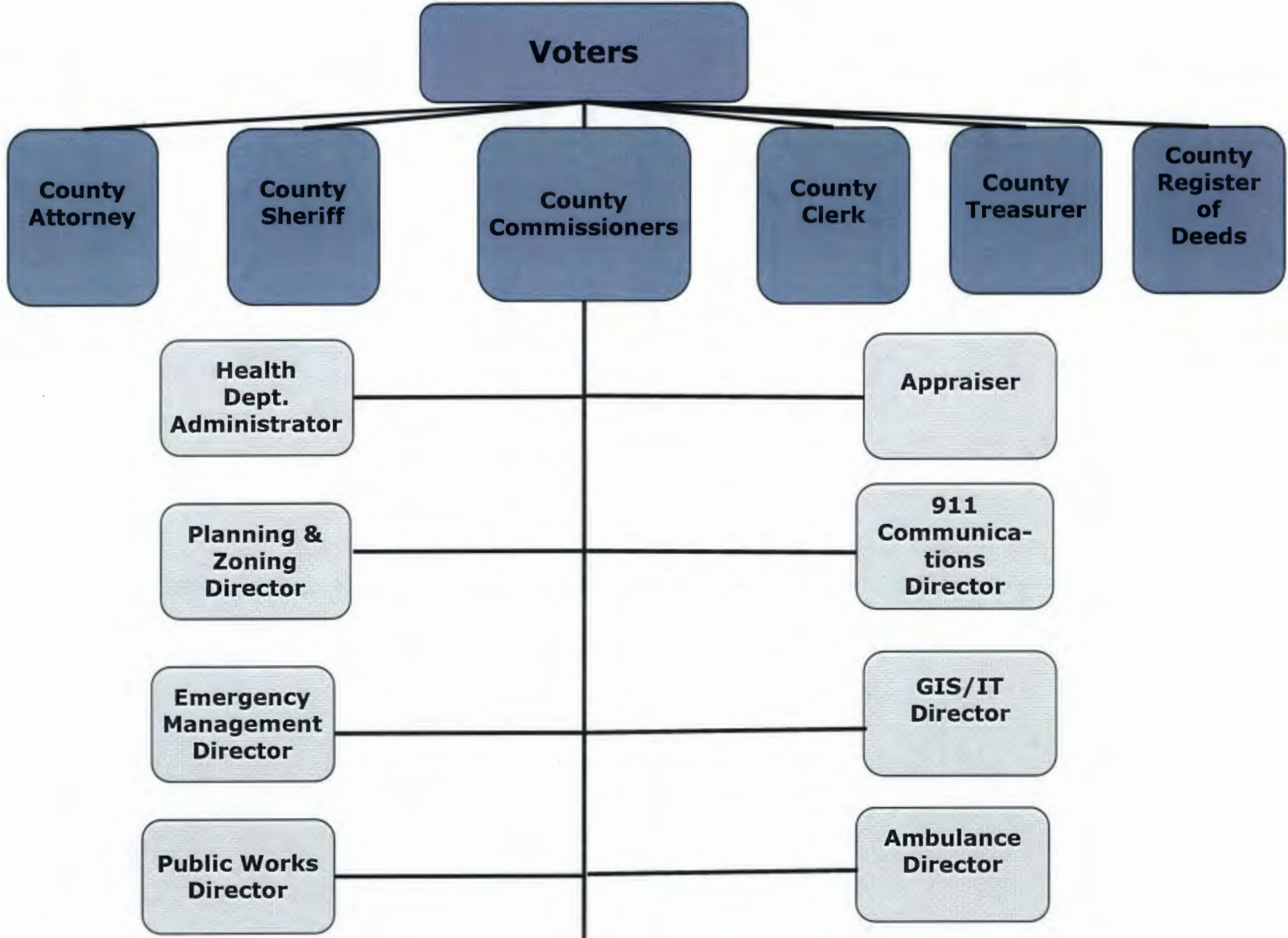
## THE COUNTY

Jefferson County was named for President Thomas Jefferson and the boundaries set by the first Territorial Legislature which met in July, 1855. It was one of 23 counties created at the time. The County has an estimated population of 18,855 and an area of approximately 572 square miles. This Northeastern Kansas County is bordered by Leavenworth County to the east, Atchison County to the north, Jackson County to the west, and Shawnee and Douglas Counties to the south.

The City of Ozawkie was designated as the first County seat in 1855, a settlement situated on the military road from Fort Leavenworth to Fort Riley. In 1858 the County Seat was moved to Oskaloosa, and a majority vote in 1865 reaffirmed Oskaloosa for this site. The terrain is rolling and hilly, a patchwork of woods and small streams. The Kaw, or Kansas, River forms the southern boundary. The largest river is the Delaware, the greater portion now absorbed by Perry Lake with headwaters at Valley Falls. Perry Lake is the third largest federal reservoir in Kansas, covering 12,200 acres with dedication ceremonies in August 1970. It encompasses 25,000 acres and has a 160-mile shoreline. Cities in Jefferson County include Oskaloosa, Valley Falls, Winchester, Nortonville, McLouth, Perry, Meriden, and Ozawkie, with small communities at Rock Creek, Grantville, and Williamstown. Several banks serve the County with facilities in Oskaloosa, Meriden, Perry, Valley Falls, Nortonville, Winchester and McLouth. Although there are deposits of coal, oil, and gas, Jefferson County is chiefly agricultural, with livestock, corn, wheat, soybeans, milk, and poultry as the principal products. Transportation facilities in the county include the Union Pacific and the Santa Fe and Southern Pacific Railroads, U.S. Highway 24 and 59, and State Highways 4, 16, 192, and 92.

County Employee System. The County is non-union, participates in the Kansas Public Employee Retirement System (KPERs), and employs approximately 200 people

# Jefferson County



## County Commission

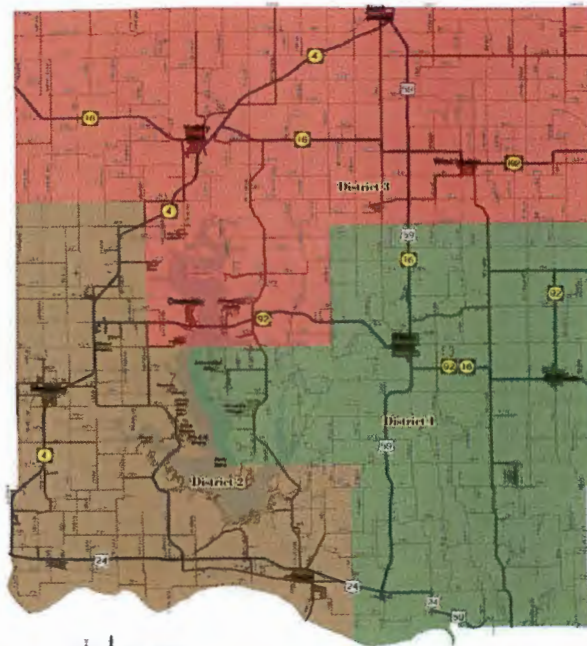
The County is governed by a Board of County Commissioners. The Board is composed of three commissioners elected to four-year terms. The members appoint the Chairman of the Commission who serves a one year term as Chairman. The Commissioners receive salaries, perform both executive and legislative functions, and are responsible for all policies and decisions regarding County government. Commissioners are elected in November of even years with staggered terms. They take office the first Monday in January after the election.



*Richard Malm-District 3  
Term Jan. 2013-Jan. 2017*



*Wayne Ledbetter-  
District #2  
Term Jan. 2013-  
Jan. 2017*



**Commissioner Districts  
In  
Jefferson County, Kansas**



*Lynn Luck-District #1  
Terms Jan. 2015-Jan.  
2019*



## GENERAL ECONOMIC AND DEMOGRAPHIC INFORMATION

### Major Employers

|                                    |     |                           |
|------------------------------------|-----|---------------------------|
| Hamm Quarries                      | 312 | rock/asphalt              |
| Unified School District No. 343    | 115 | education                 |
| Jefferson County Memorial Hospital | 60  | health care               |
| Jefferson County                   | 216 | government                |
| Ernest Spencer Metals              | 150 | custom metal fabrications |
| Pre-Cast (now Cretex)              | 45  | concrete products         |
| Meriden Machine Shop               | 35  | custom metal fabrications |

### Estimated Employment Products

### Public Utilities

|                             |  |
|-----------------------------|--|
| Electric Service Supplier:  | Westar Energy, Leavenworth Jefferson Electric Coop |
| Telephone Service Supplier: | United Telephone Co.                               |
| Natural Gas Supplier:       | Kansas Gas Service                                 |

### Transportation

Highways US 24, US 59, K-4 and K-92 are the main highways in the County. These highways are direct routes to Topeka, Kansas, the state capital, Lawrence Kansas and the greater Kansas City metro area. The County lies approximately fifteen miles from Topeka. The Kansas City metro area including the KCI International Airport are located approximately 60 miles to the east of the County. KCI provides direct service to most major cities in the United States.

### Population

The following is a list of population figures for Jefferson County.

| Year | Jefferson County |
|------|------------------|
| 2015 | 18,855           |
| 2014 | 18,813           |
| 2013 | 18,945           |
| 2012 | 18,941           |
| 2011 | 19,126           |
| 2010 | 18,207           |
| 2009 | 18,421           |

Source: Kansas Statistical Data

## FINANCIAL INFORMATION

### Accounting, Budgeting and Auditing Procedures

The County's fiscal year is mandated to run from January 1 to December 31. An annual budget for the coming fiscal year is required to be prepared by the County. A computation of estimated receipts and disbursements is prepared and presented to the Board of Commissioners prior to August 5. A public hearing is held before August 15, and a final budget adopted prior to August 25th.

Kansas law prohibits governmental units from creating indebtedness unless there are funds on hand in the proper accounts and unencumbered by previous action with which to pay such indebtedness. An exception to this cash-basis operation is made where provision has been made for payment of obligations from bond proceeds or other specific debt obligations authorized by law.

The financial records of the County are audited annually by an independent certified public accounts in accordance with generally accepted auditing standards and the Minimum Standard Audit program approved by the State Municipal Accounting Board. In recent years, the annual audit has been performed by Mize Houser Co. P.A. Copies of the audit reports are on file in the Clerk's office and are available for review.

### JEFFERSON COUNTY, KANSAS FINANCIAL DATA SUMMARY

#### Direct Debt

|   |                |
|---|----------------|
| 2014 Equalized Assessed Valuation*              | \$ 168,867,606 |
| General Obligation Bond Debt: (as of 6/30/2015) | \$ 4,135,000   |
| Ratio of Direct Debt to Assessed Valuation      | 2%             |

\* Includes motor vehicle

#### UNDERLYING AND OVERLAPPING DEBT\*

|             | Total*       | Estimated<br>Overlapping/<br>Underlying | Amount<br>Overlapping/<br>Underlying |
|-------------|--------------|---|--------------------------------------|
| Meriden     | \$ 1,540,542 | 100%                                    | \$1,540,542                          |
| McLouth     | \$ 10,000    | 100%                                    | \$ 10,000                            |
| Oskaloosa   | \$ 3,533,203 | 100%                                    | \$3,533,203                          |
| Winchester  | \$ 1,041,770 | 100%                                    | \$1,041,770                          |
| Nortonville | \$ 968,006   | 100%                                    | \$ 968,006                           |

|                             |              |      |             |
|-----------------------------|--------------|------|-------------|
| USD #338                    | \$ 3,090,000 | 96%  | \$2,966,400 |
| USD #339                    | \$ 2,230,000 | 92%  | \$2,051,600 |
| USD #340                    | \$2,795,000  | 98%  | \$2,739,100 |
| USD #342                    | \$3,425,000  | 77%  | \$2,637,250 |
| USD #343                    | \$7,760,000  | 63%  | \$4,888,800 |
| Ozawkie Fire District #7    | \$ 124,619   | 100% | \$ 124,619  |
| Lakewood Hills Imp District | \$ 1,026,000 | 100% | \$1,026,000 |

Total Direct, Underlying and Overlapping  
General Obligation Bonded Debt \$23,527,290

Ratio of Direct, Underlying and Overlapping  
General Obligation Bonded Debt to Assessed 18%

\*as of June 30, 2015  
Source: Jefferson County Clerk

**JEFFERSON COUNTY, KANSAS**  
**ASSESSED VALUATION/MARKET VALUE\***

| Year | Total Assessed | Market Value  |
|------|----------------|---------------|
| 2015 | 154,406,981    | 1,263,284,997 |
| 2014 | 148,581,062    | 1,232,129,912 |
| 2013 | 150,146,037    | 1,240,520,726 |
| 2012 | 148,413,738    | 1,224,694,834 |
| 2011 | 145,944,812    | 1,197,586,032 |
| 2010 | 146,501,279    | 1,002,026,230 |
| 2009 | 144,519,771    | 1,000,763,798 |
| 2008 | 146,344,510    | 1,009,586,998 |
| 2007 | 143,780,750    | 992,186,307   |
| 2006 | 139,698,674    | 950,349,039   |
| 2005 | 131,678,865    | 892,056,112   |
| 2004 | 126,530,480    | 846,672,834   |
| 2003 | 119,577,869    | 795,152,858   |
| 2002 | 112,658,907    | 743,561,894   |
| 2001 | 109,196,434    | 708,963,787   |
| 2000 | 101,300,670    | 658,887,408   |

Source: Jefferson County Clerk, November values

\*Excludes motor vehicles

**TAXES LEVIED AND COLLECTED**

| Levy Year | Current and<br>Total Tax<br>Levied | Delinquent Tax<br>Collected | % of Total<br>Collections<br>To Levy |
|-----------|------------------------------------|-----------------------------|--------------------------------------|
| 2014      | 21,537,777                         | 21,051,048                  | 98%                                  |
| 2013      | 22,382,149                         | 21,461,677                  | 96%                                  |
| 2012      | 22,209,207                         | 21,096,603                  | 96%                                  |
| 2011      | 20,733,642                         | 19,935,438                  | 96%                                  |
| 2010      | 19,957,475                         | 19,173,400                  | 96%                                  |
| 2009      | 20,309,569                         | 19,495,027                  | 96%                                  |

|      |            |            |     |
|------|------------|------------|-----|
| 2008 | 20,339,154 | 19,609,867 | 97% |
| 2007 | 18,658,195 | 18,176,411 | 97% |
| 2006 | 17,819,200 | 17,356,666 | 97% |
| 2005 | 16,317,590 | 15,892,431 | 97% |
| 2004 | 15,254,659 | 14,760,255 | 97% |
| 2003 | 14,297,200 | 13,870,187 | 97% |
| 2002 | 13,668,152 | 13,147,146 | 96% |
| 2001 | 13,320,140 | 12,734,970 | 95% |
| 2000 | 12,945,983 | 12,183,182 | 94% |

Source: Jefferson County Clerk

### MAJOR TAXPAYERS

(2015 Tax Year)

| Firm                                | Assessed Value | Tax Levied     |
|-------------------------------------|----------------|----------------|
| Westar Energy                       | \$8,486,266    | \$1,245,198.90 |
| Union Pacific Railroad              | \$4,307,043    | \$ 612,004.98  |
| Leavenworth-Jefferson Electric Coop | \$2,308,261    | \$ 355,146.76  |
| Mid America Pipeline                | \$1,337,335    | \$ 181,650.02  |
| Kansas Gas Service                  | \$ 910,300     | \$ 146,069.72  |
| Southern Star Gas Pipeline          | \$ 900,242     | \$ 124,336.06  |
| Ernest Spencer Metals Inc           | \$ 593,843     | \$ 118,756.12  |
| United Telephone of Eastern KS      | \$ 452,603     | \$ 73,638.98   |
| NR Hamm Quarry Inc                  | \$ 516,938     | \$ 72,160.46   |
| Magellan Pipe Line                  | \$ 366,269     | \$ 50,607.00   |

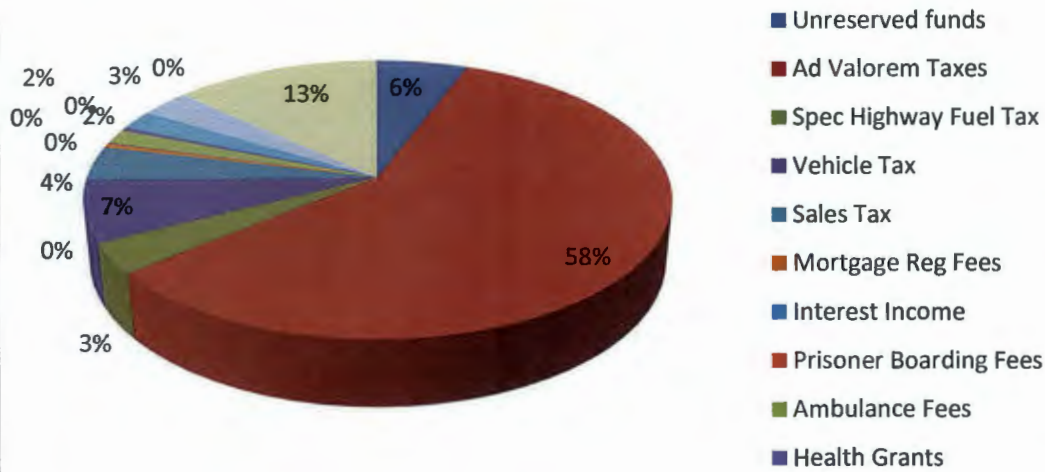
Source: Jefferson County Clerk

### County Mill Levies

| Years | Total Levy | Years | Total Levy | Years | Total Levy |
|-------|------------|-------|------------|-------|------------|
| 2015  | 73.247     | 2011  | 67.852     | 2007  | 62.291     |
| 2014  | 71.429     | 2010  | 64.383     | 2006  | 61.422     |
| 2013  | 69.283     | 2009  | 63.837     | 2005  | 59.352     |
| 2012  | 70.028     | 2008  | 62.978     | 2004  | 54.975     |

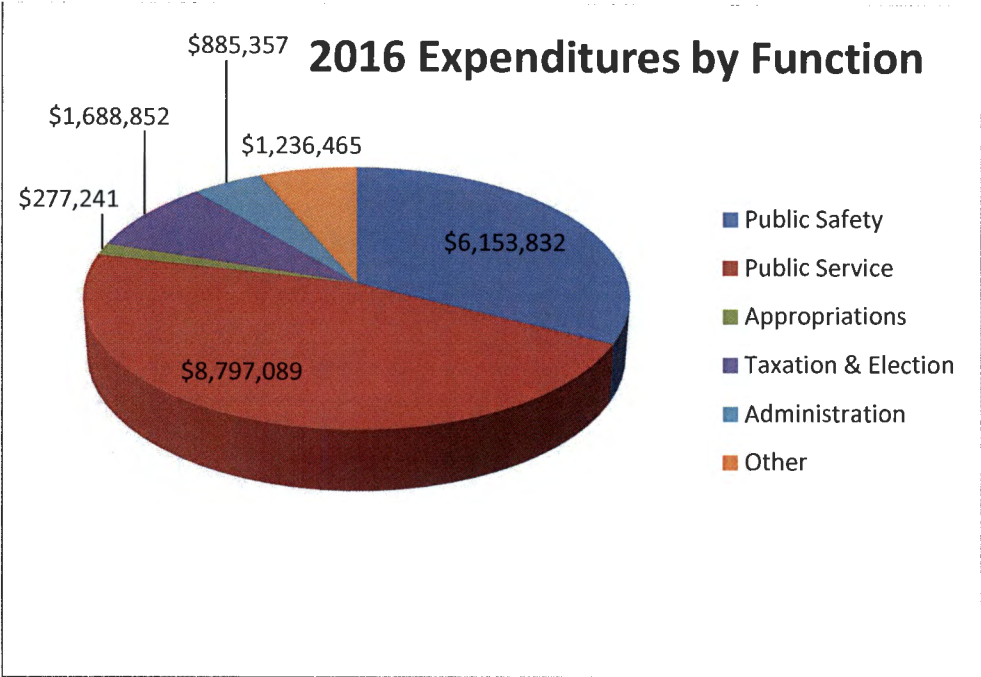


## 2016 Revenues



2016 Revenues are our best guess of what will be received by the County. Factors outside our control sometimes cause changes in expected revenue. For example in 2012 a Court of Tax Appeals decision on a utility company ordered the refund of more than \$100,000 in taxes.

| Revenue Description             | 2015 Budget         | 2016 Budget         | Percent Change | Percent of Budget 2016 |
|---------------------------------|---------------------|---------------------|----------------|------------------------|
| Unreserved funds                | \$ 518,648          | \$ 1,133,898        | 54%            | 6%                     |
| Ad Valorem Taxes                | \$10,612,974        | \$11,309,740        | 6%             | 58%                    |
| Spec Highway Fuel Tax           | \$ 675,750          | \$ 675,750          | 0%             | 3%                     |
| Vehicle Tax                     | \$ 1,343,170        | \$ 1,396,752        | 4%             | 7%                     |
| Sales Tax                       | \$ 775,000          | \$ 775,000          | 0%             | 4%                     |
| Mortgage Registration Fees      | \$ 100,000          | \$ 85,000           | -18%           | 0%                     |
| Interest Income                 | \$ 10,000           | \$ 10,000           | 0%             | 0%                     |
| Prisoner Boarding Fees          | \$ 15,878           | \$ 20,000           | 21%            | 0%                     |
| Ambulance Fees                  | \$ 325,000          | \$ 325,000          | 0%             | 2%                     |
| Health Grants                   | \$ 76,200           | \$ 91,446           | 17%            | 0%                     |
| Hospice                         | \$ 360,000          | \$ 425,000          | 15%            | 2%                     |
| Home Health                     | \$ 560,200          | \$ 605,000          | 7%             | 3%                     |
| Transfers from Equip./Gen Funds | \$ 45,000           | \$ 0.00             | -100%          | 0%                     |
| Miscellaneous Revenues          | \$ 2,263,333        | \$ 2,577,455        | 12%            | 13%                    |
| <b>Total Revenue</b>            | <b>\$17,681,153</b> | <b>\$19,430,041</b> | <b>9%</b>      | <b>100%</b>            |



|                     |                      |             |
|---------------------|----------------------|-------------|
| Public Safety       | \$ 6,153,832         | 32%         |
| Public Service      | \$ 8,797,089         | 46%         |
| Appropriations      | \$ 277,241           | 1%          |
| Taxation & Election | \$ 1,688,852         | 9%          |
| Administration      | \$ 885,357           | 5%          |
| Other               | \$ 1,236,465         | 6%          |
| <b>Total Budget</b> | <b>\$ 19,038,836</b> | <b>100%</b> |

Public Safety

Sheriff  
 Emergency Management  
 911 Communications  
 County Attorney  
 District Court  
 Ambulance  
 4-County Court Costs

Public Service

Planning & Zoning  
 Coroner  
 Road and Bridge  
 Health

Appropriations

Economic Development  
  
 Mental Health  
 Retardation  
 Soil Conservation  
 Elderly  
 4-H Fair, Maintenance  
 Historical

Taxation and Election

County Treasurer  
County Clerk  
Appraiser  
Register of Deeds

Administration

County Commissioners  
Courthouse General  
County Counselor

Other

Geographic Information Sys (GIS)  
Information Technology  
Bond & Interest  
Auxiliary Services (includes Noxious Wd)

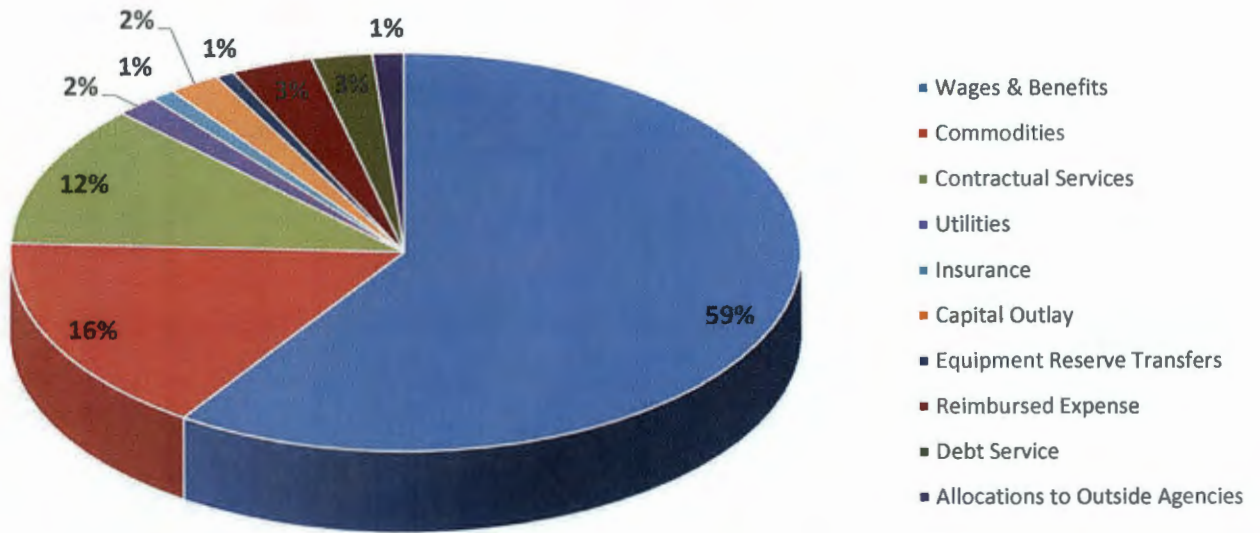
County government is designed so that all departments and agencies are interdependent on one another to operate. It consists of administrative offices such as the County Clerk, Register of Deeds, Appraiser, GIS/IT, County Treasurer and agencies that provide service directly to the public such as the Ambulance Department, Road and Bridge, Sheriff and Health Departments. The administrative offices manage the common needs of the service agencies such as paying employees, financial accounting, accounts payable, tax collection and property appraisal allowing the service agencies to spend their time and money providing service to the public.

Departmental Statistics:

- The Register of Deeds filed 3,300 documents with 11,518 pages filed in 2014
- Planning & Zoning issued 32 building permits in 2014 for a total estimated cost of construction of \$5,717,000.
- The County Clerk's Office processed 4,503 accounts payable invoices, managed payroll & benefits for 205 employees with a total payroll of \$7,085,000, processed 14,352 real estate transactions for the assessment roll and prepared and managed 2 elections with 8,781 votes cast.
- 911 Communications handled calls for 29 state and local agencies. Calls for service totaled 18,072.
- Sheriff's Office processed 6,251 cases with 656 persons booked into the jail.
- County Treasurer processed over 30,000 motor vehicle transactions and distributed over \$20 million in taxes
- Maintenance of 912 miles of roads and 153 bridges
- Ambulance staff cared for 1,296 patients in 2014 and made 1,277 runs.
- Health Department-Immunization visits-1,225; Disease Investigation-44; Maternal-Child Contact-302; Adult Screening-405; Multiphasic Screening Clinics-437; WIC Screenings-1,215; Sanitation Services visits-1,066; Home Health Visits- 4,910.

*(Source-Health Department Annual Report for 2014)*

### Jefferson County 2016 Budget Expense by Major Category





## 2016 Jefferson County Budget

County Population as of 7/1/2015

18,855

| Public Safety         | Expenses            | Cost Per Resident | Taxation & Election            | Expenses             | Cost Per Resident  |
|-----------------------|---------------------|-------------------|--------------------------------|----------------------|--------------------|
| Sheriff               | \$ 3,256,051        | \$ 172.69         | County Treasurer & Auto EBF    | \$ 435,212           | \$ 23.08           |
| Emergency Management  | \$ 170,643          | \$ 9.05           | Auto Administration            | \$ 152,411           | \$ 8.08            |
| 911 Communications    | \$ 780,464          | \$ 41.39          | County Clerk                   | \$ 423,955           | \$ 22.49           |
| County Attorney       | \$ 333,957          | \$ 17.71          | Appraiser                      | \$ 470,187           | \$ 24.94           |
| District Court        | \$ 150,160          | \$ 7.96           | Register of Deeds              | \$ 207,087           | \$ 10.98           |
| Ambulance + Amb EBF   | \$ 1,403,557        | \$ 74.44          | <b>Taxation &amp; Election</b> | <b>\$ 1,688,852</b>  | <b>\$ 89.57</b>    |
| 4-County Court Costs  | \$ 59,000           | \$ 3.13           |                                |                      |                    |
| <b>Public Safety</b>  | <b>\$ 6,153,832</b> | <b>\$ 326.38</b>  | <b>Administration</b>          |                      |                    |
|                       |                     |                   | County Commissioners           | \$ 100,352           | \$ 5.32            |
| <b>Public Service</b> |                     |                   | Courthouse General             | \$ 745,445           | \$ 39.54           |
| Planning & Zoning     | \$ 166,796          | \$ 8.85           | County Counselor               | \$ 39,560            | \$ 2.10            |
| Coroner               | \$ 40,000           | \$ 2.12           | <b>Administration</b>          | <b>\$ 885,357</b>    | <b>\$ 46.96</b>    |
| Public Works          | \$ 6,043,147        | \$ 320.51         |                                |                      |                    |
| Health                | \$ 2,547,146        | \$ 135.09         | <b>Other</b>                   |                      |                    |
| <b>Public Service</b> | <b>\$ 8,797,089</b> | <b>\$ 466.57</b>  | GIS                            | \$ 260,521           | \$ 13.82           |
|                       |                     |                   | Information Technology         | \$ 501,516           | \$ 26.60           |
| <b>Appropriations</b> |                     |                   | Bond & Interest                | \$ 474,428           | \$ 25.16           |
| Economic Development  | \$ 36,595           | \$ 1.94           | Auxiliary Services             | \$ -                 | \$ -               |
| Mental Health         | \$ 45,000           | \$ 2.39           | <b>Other</b>                   | <b>\$ 1,236,465</b>  | <b>\$ 65.58</b>    |
| Retardation           | \$ 75,000           | \$ 3.98           | <b>Summary</b>                 |                      |                    |
| Soil Conservation     | \$ 39,801           | \$ 2.11           | Public Safety                  | \$ 6,153,832         | \$ 326.38          |
| Elderly               | \$ 43,632           | \$ 2.31           | Public Service                 | \$ 8,797,089         | \$ 466.57          |
| 4-H Fair              | \$ 12,075           | \$ 0.64           | Appropriations                 | \$ 277,241           | \$ 14.70           |
| 4-H Maintenance       | \$ 11,025           | \$ 0.58           | Taxation & Election            | \$ 1,688,852         | \$ 89.57           |
| Historical            | \$ 14,113           | \$ 0.75           | Administration                 | \$ 885,357           | \$ 46.96           |
|                       |                     |                   | Other                          | \$ 1,236,465         | \$ 65.58           |
| <b>Appropriations</b> | <b>\$ 277,241</b>   | <b>\$ 14.70</b>   | <b>Total Budget</b>            | <b>\$ 19,038,836</b> | <b>\$ 1,009.75</b> |



## **Fund Descriptions:**

### **GENERAL**

The General Fund accounts for all revenues and expenditures not allocated to a special fund as required by law. The major activities of County government as well as the County's appropriations to the Conservation District, The Guidance Center (Mental Health), Cottonwood Inc (Retardation), Jefferson County Service Organization, Jayhawk Area Agency on Aging, Meals on Wheels, (Elderly), Economic Development Commission, 4-H Fair and Maintenance and the Jefferson County Historical Society are budgeted in the General fund.

### **SPECIAL FUNDS**

#### ***Debt Service-(Bond & Interest)***

The County refinanced and refunded \$3,065,000 of General Obligation Bonds in 2013 to recognize a cost savings over the life of the bond of approximately \$250,000 due to lower interest rates. The expenditures in this fund make the bond and interest payments on those bonds.

#### ***Road and Bridge Fund***

Kansas law authorizes the County Commissioners to fix a rate of levy annually for the construction and maintenance of county roads and bridges. This money is placed in the Road and Bridge fund.

#### ***Ambulance***

County Charter Resolution #6 establishes an Ambulance Taxing District in Jefferson County and allows the levy of up to 3 mills in taxes to support the Ambulance Department.

#### ***Appraiser***

Kansas Law allows the levy of tax to pay for the cost incurred in complying with the requirements of KSA 19-425 et. seq. and amendments thereto, (appraisal of property).

#### ***Health***

Kansas law allows the County Commissioners to levy a tax to defray the cost of administering health laws and regulations and to pay the salary of the health department administrator and staff. This fund receives revenue from grant funds and fees for home health and hospice services.

#### ***Sheriff (Law Enforcement)***

This money in this budget is used to support the Sheriff's office and a 59 bed jail.

#### ***Auto Administration***

This fund is used to offset the costs of administering the vehicle tag and license fee system.

Richard Malm, Chairman  
3<sup>rd</sup> District Commissioner

Lynn Luck  
1<sup>st</sup> District Commissioner

Wayne Ledbetter  
2<sup>nd</sup> District Commissioner

For more information contact: Jefferson County Clerk's Office

P.O. Box 321  
Oskaloosa, KS 66066  
785-863-2272

Or view the 2016 budget on the County website at: [www.jfcountyks.com](http://www.jfcountyks.com)