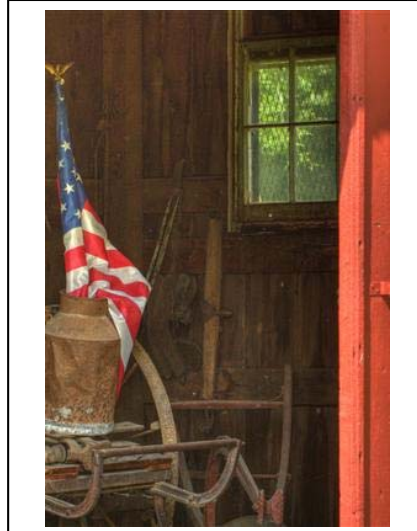


# Jefferson County 2017 Budget Overview

Jefferson County Commissioners



Blacksmith Shop at Old  
Jefferson Town, Oskaloosa

*The 2017 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 2017.*

## 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 18,930 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 212 people

## County Commission

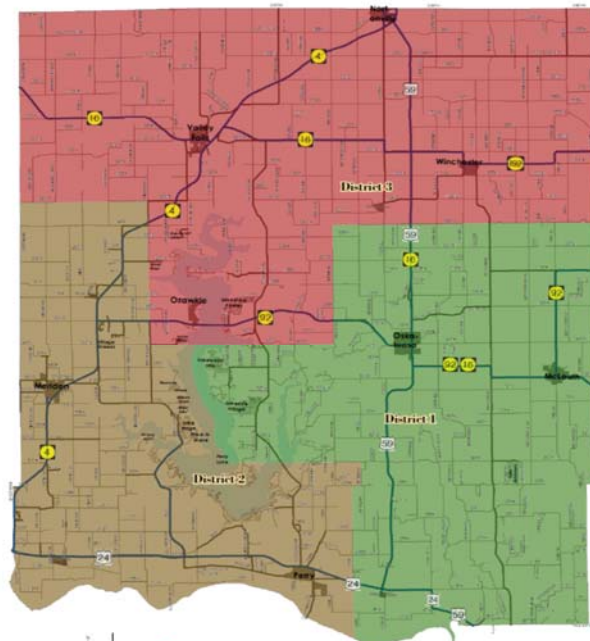
The County is governed by a Board of County Commissioners. The Board is composed of three commissioners elected to four-year terms. The members appoint the Chairman of the Commission who serves a one-year term as Chairman. The Commissioners receive salaries, perform both executive and legislative functions, 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 second Monday in January after the election.



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



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



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

## GENERAL ECONOMIC AND DEMOGRAPHIC INFORMATION

<b>Major Employers</b>	<b>Estimated Employment</b>	<b>Products</b>
Hamm Quarries	312	rock/asphalt
Unified School District No. 343	115	education
Jefferson County Memorial Hospital	60	health care
Jefferson County	212	government
Ernest Spencer Metals	150	custom metal fabrications
Pre-Cast (now Cretex)	45	concrete products
Meriden Machine Shop	35	custom metal fabrications

### Public Utilities

Electric Service Supplier:	Westar Energy, Leavenworth Jefferson Electric Coop
Telephone Service Supplier:	United Telephone Co. (Local Service-Centurylink)
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
2016	18,930
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

2015 Equalized Assessed Valuation*	\$ 175,690,813
General Obligation Bond Debt: (as of 6/30/2016)	\$ 3,810,000
Ratio of Direct Debt to Assessed Valuation	2%

\* Includes motor vehicle

#### OUTSTANDING DEBT\*

Meriden	\$ 1,484,906
Oskaloosa	\$ 3,458,203
Winchester	\$ 422,962
Nortonville	\$ 932,771
USD #338	\$ 2,910,000
USD #339	\$ 2,070,000
USD #340	\$ 2,345,000
USD #342	\$3,425,000
USD #343	\$7,260,000
Ozawkie Fire District #7	\$ 103,077
Lakewood Hills Imp District	\$ 1,261,472

\*as of June 30, 2016 (only those entities with debt are listed)  
Source: Jefferson County Clerk-Bond Debt Report

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

<b>Year</b>	<b>Total Assessed</b>	<b>Market Value</b>
2016	159,639,375	1,300,852,322 (July 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, includes State Assessed Utilities

**TAXES LEVIED AND COLLECTED**

<b>Levy Year</b>	<b>Current and Total Tax Levied</b>	<b>Delinquent Tax Collected</b>	<b>% of Total Collections To Levy</b>
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**

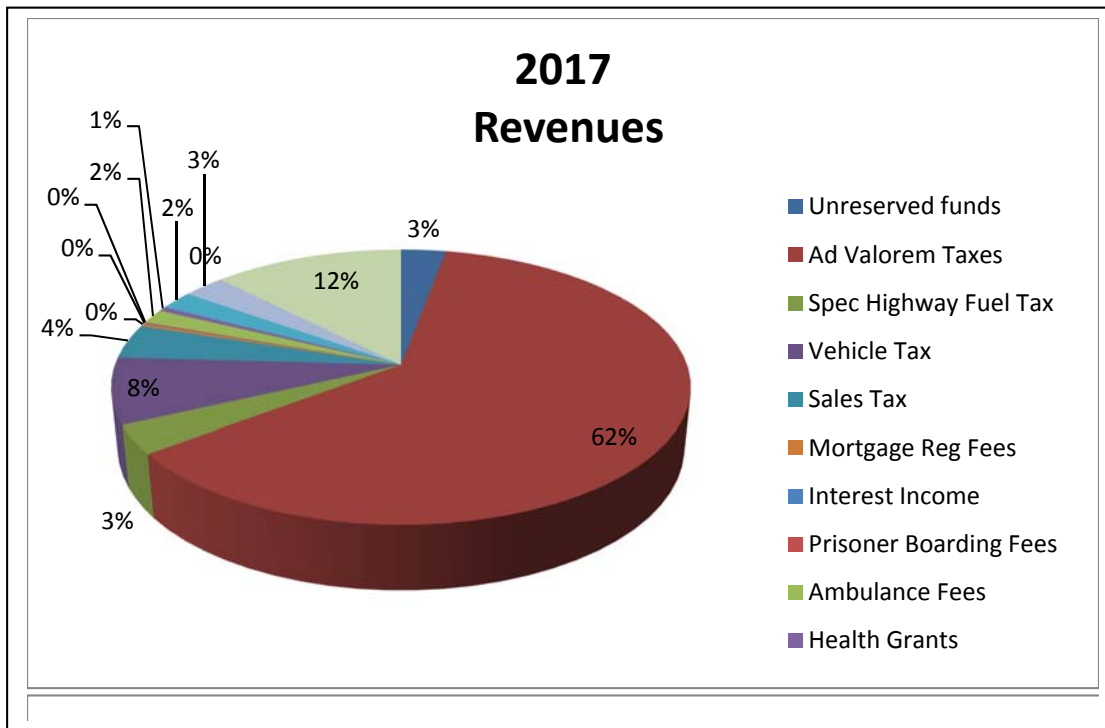
(2015 Tax Year)

<b>Firm</b>	<b>Assessed Value</b>	<b>Tax Levied</b>
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**

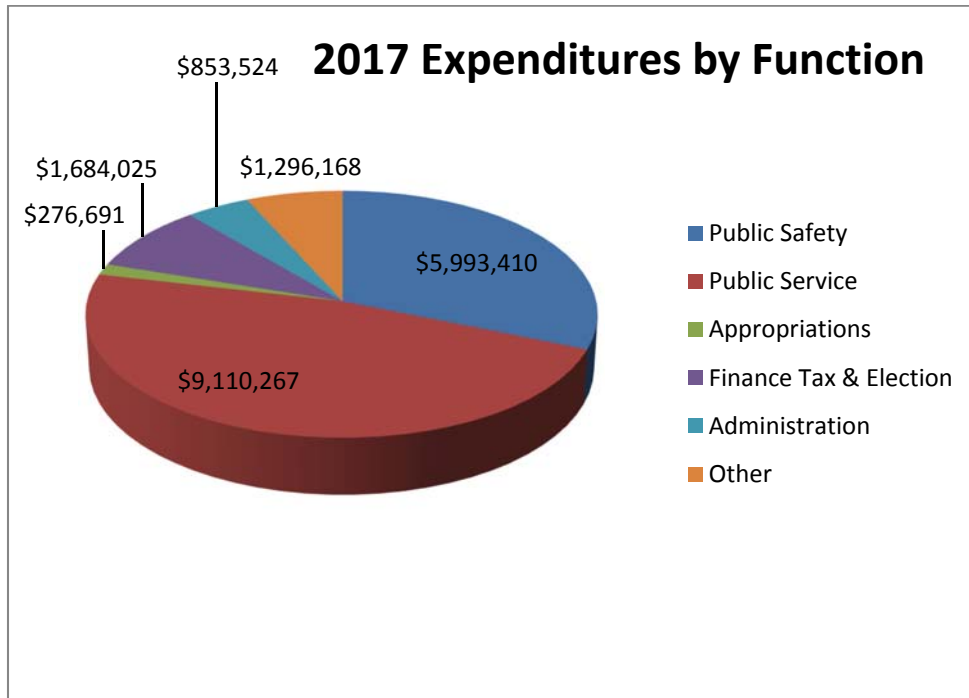
<b>Years</b>	<b>Total Levy</b>	<b>Years</b>	<b>Total Levy</b>	<b>Years</b>	<b>Total Levy</b>
2015	73.247	2011	67.852	2007	62.291
2014	71.429	2010	64.383	2006	61.422
2013	69.283	2009	63.837	2005	59.352
2012	70.028	2008	62.978	2004	54.975



2017 Revenues are our best guess of what will be received by the County. Factors outside the County's control sometimes cause changes in expected revenue such as a 2012 Court of Tax Appeals decision that resulted in a large tax refund.

Revenue Description	2016 Budget	2017 Budget	Percent Change	Percent of Budget 2017
Unreserved funds	\$ 1,133,898	\$ 558,868	-103%	3%
Ad Valorem Taxes	\$ 11,309,740	\$ 11,881,184	5%	62%
Spec Highway Fuel Tax	\$ 675,750	\$ 650,000	-4%	3%
Vehicle Tax	\$ 1,396,752	\$ 1,487,527	6%	8%
Sales Tax	\$ 775,000	\$ 775,000	0%	4%
Mortgage Reg Fees	\$ 85,000	\$ 60,000	-42%	0%
Interest Income	\$ 10,000	\$ 16,000	38%	0%
Prisoner Boarding Fees	\$ 20,000	\$ 25,000	20%	0%
Ambulance Fees	\$ 325,000	\$ 325,000	0%	2%
Health Grants	\$ 91,446	\$ 100,764	9%	1%
Hospice	\$ 425,000	\$ 420,000	-1%	2%
Home Health	\$ 605,000	\$ 525,000	-15%	3%
Transfers from Eq Funds	\$ -			0%
Misc Revenues	\$ 2,577,455	\$ 2,389,744	-8%	12%
<b>Total Revenue</b>	<b>\$ 19,430,041</b>	<b>\$ 19,214,085</b>	<b>-1%</b>	<b>100%</b>





Public Safety	\$ 5,993,410	31%
Public Service	\$ 9,110,267	47%
Appropriations	\$ 276,691	1%
Finance Tax & Election	\$ 1,684,025	9%
Administration	\$ 853,524	4%
Other	\$ 1,296,168	7%
<b>Total Budget</b>	<b>\$19,214,085</b>	<b>100%</b>

## \$1.00 in Taxes - Where Does it Go?



### 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

### Finance Tax and Election

County Treasurer  
County Clerk  
Appraiser  
Register of Deeds

### Administration

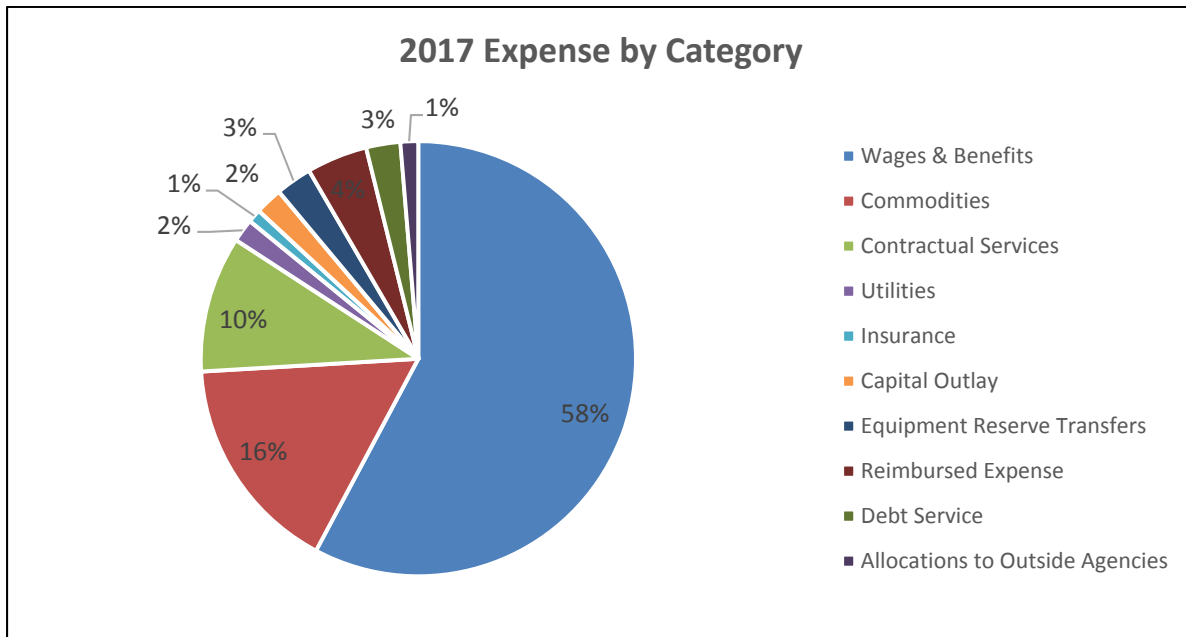
County Commissioners  
Courthouse General  
County Counselor

### 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.

**Breakdown of expenses by category for the 2017 Budget.**

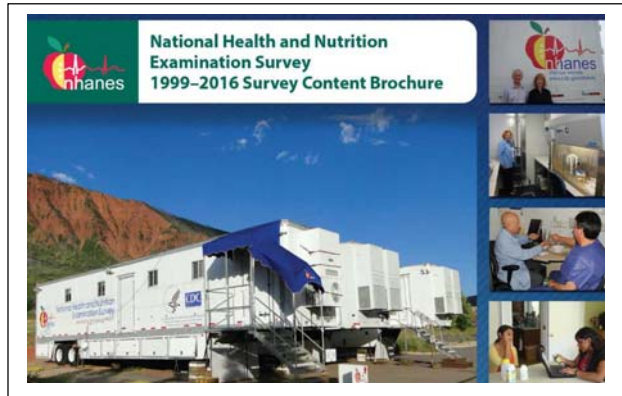


**Departmental Statistics:**

- Planning & Zoning issued 56 building permits in 2015 for a total estimated cost of construction of \$7,921,236.
- Register of Deeds filed 3,326 documents with 11,852 pages.
- The County Clerk’s Office processed 4,031 accounts payable invoices, managed payroll & benefits for 212 employees with a total payroll of \$7,473,683 and prepared and managed a city-school election with 1,644 votes cast.
- 911 Communications handled calls for 29 state and local agencies. Calls for service totaled 18,790.
- Sheriff’s Office processed 6,008 cases with 594 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 1,425 patients in 2015 and made 1,389 runs.
- Health Department-Immunization visits-1,201; Disease Investigation-42; Maternal-Child Contact-245; Adult Screening-513; Multiphasic Screening Clinics-639; WIC Screenings-1,027; Sanitation Services visits-939; Home Health Visits- 4,354.  
*(Source-Health Department Annual Report for 2015)*
- Sprayed 5,629 acres for noxious weeds
- Road Department completed 379 work orders in 2015; 60 regarding brush, 80 regarding culvert entrances, 32 regarding ditching, 90 involving roads, 35 involving rock and other miscellaneous concerns
- Recycled 5,482 pounds of latex paint, 16,960 pounds of used oil, 592 pounds of aerosols, 3,546 pounds of oil based paint, 800 pounds of antifreeze and 1,749 pounds of miscellaneous chemicals.

## Department Accomplishments

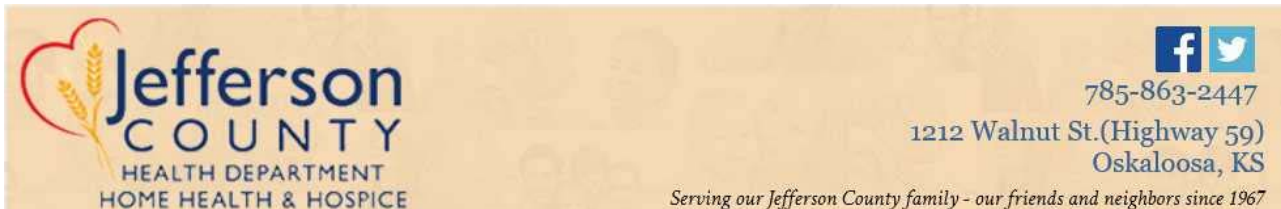
**Health Department**-Jefferson County was invited to participate in the National Health and Nutrition Survey. The CDC interviewed 1,200 Jefferson County residents and 463 of those participants were given oral and physical health examinations. The study spans two years and includes 10,000 participants from 30 counties nationwide. Findings will assist in determining the overall health of Americans.



In November 2015, WorkWell Kansas, along with the Jefferson County Health Department and the Regional Chronic Disease Risk Reduction coordinator, hosted a regional worksite wellness training. Thirty participants representing 20 businesses from 8 counties attended. The training focused on foundations of worksite wellness, health foods, and tobacco cessation. The information gained will strengthen the Jefferson County Employee Wellness program.

In April 2015, the **Jefferson County Hospice Program** was surveyed by the Kansas Department of Health and Environment for the first time in eight years. No program deficiencies were found meaning that the program received a “perfect” score.

Last year, based on program patient surveys, Medicare.gov gave the **Jefferson County Home Health** a five-star patient satisfaction rating. The highest star rating based upon a five-star rating scale. Under the 66066 zip code, Jefferson County Home Health was the only agency out of seven total agencies to receive a 5-star rating. 94% of survey respondents would recommend the agency’s home health program to friends and family compared to a Kansas average of 82% and a national average of 79%.



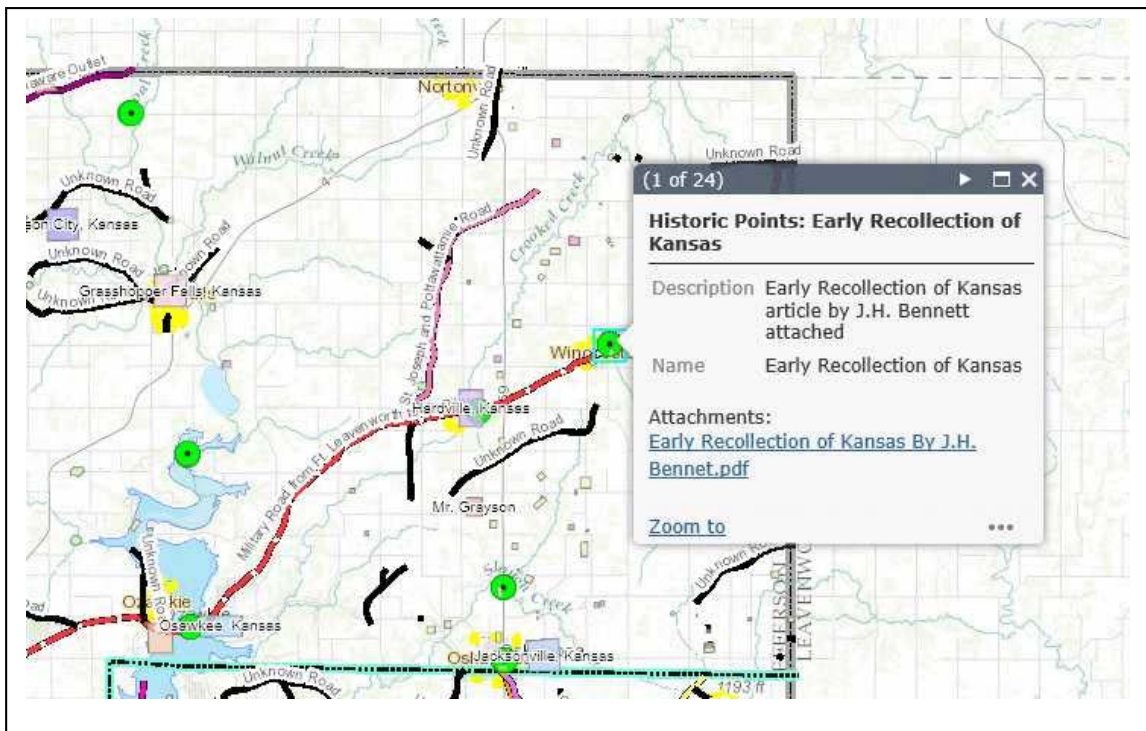


Election Equipment Testing Aug 2016

**County Clerk's Office**-New election equipment was purchased in 2015 to replace aging equipment. The equipment was deployed for the first time on August 2, 2016. The equipment addresses the national trend of "going back to paper ballots" instead of the touch screen technology that has been used the last several years. Voters with special needs can cast their ballot on a ballot marking device which then prints out a paper ballot for them to insert in the ballot box with all other voted ballots

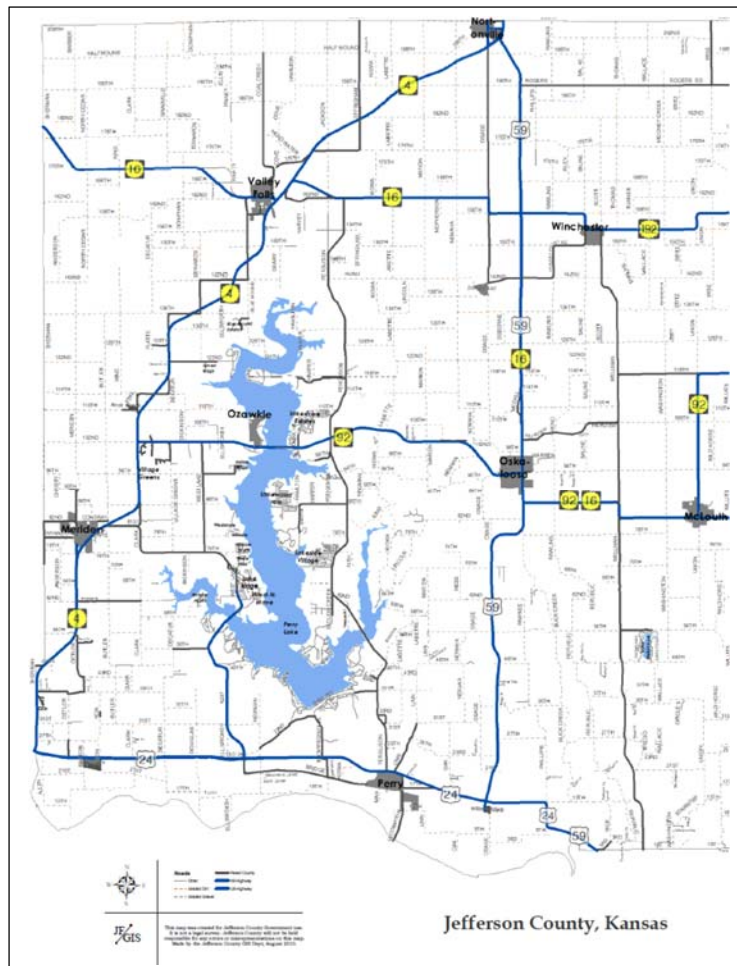
The **Jefferson County GIS Department** developed a map application in 2015 that allows the general public access to the maps and data contained in the "GLO" General Land Office records and maps. The maps contain survey plats and field notes as well as other data which is used by land surveyors and record researchers. Maps from 1856 can be overlaid with current aerial photography. The app is available under the county website at:

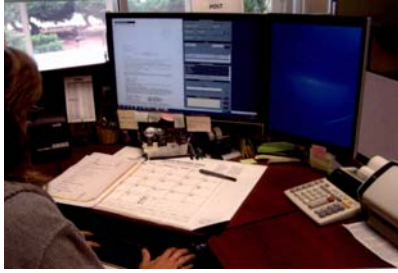
<http://jfcogis.maps.arcgis.com/apps/webappviewer/index.html?id=05bcc934d8834a8f8a5fc64766323c03>



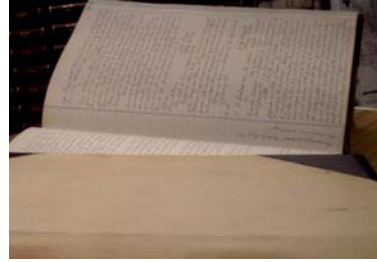
## Road and Bridge Improvement Projects for 2015

- Washington Road and 27<sup>th</sup> Street Roadway along hill reconstruction
- Mill & Chip Seal West Lake Rd.
- 51 miles of total chip and seal laid
- Ferguson Road Bridge Replacement
- Nemaha Road north of 134<sup>th</sup> Street Box Culvert Replacement
- 114<sup>th</sup> Street west of King Road Box Culvert Replacement
- Wildhorse Road north of 13<sup>th</sup> Street Stone Arch Culvert Replacement
- 142<sup>nd</sup> Street between Hickory Point Road and Wellman Road roadway reconstruction and graveling from dirt surface
- 134<sup>th</sup> Street between Rawlins Road and Saline Road graveled dirt road
- 110<sup>th</sup> Street between Reno Road and Saline Road box culvert replacement and graveled dirt road
- 182<sup>nd</sup> Street Crooked Creek and Phillips Road graveled dirt road
- Riley Road between 175<sup>th</sup> Street and 166<sup>th</sup> Street Box Culvert Replacement
- 23<sup>rd</sup> Street east of Trego Road Box Culvert Replacement
- Douglas Road between 31<sup>st</sup> Street and 35<sup>th</sup> Street large culvert replacement
- 170<sup>th</sup> Street west of K-16 Hwy. culvert replacement and mudjacking project for low-water crossing





Along with preservation of historical land records the **Register of Deeds** office records, stores and retrieves documents submitted for recording in a high speed digital recording system that allows title companies and others access almost immediately and remote access to documents 24 hours a day 7 days a week.



The **Register of Deeds** is home to all official land records including documents dated prior to Kansas Statehood in 1861.



By utilizing funds generated by **Register of Deeds Technology Fund** per K.S.A. 115a, this office can now scan and store all maps, plats and legal surveys that are recorded in a digital format with the ability to reproduce these documents in sizes ranging from 8 ½" x 11" up to 36" x 36".

### Emergency Management –The

County Emergency Operations Plan was approved in July, 2016 for the next 5 years. Several exercises and training programs that increase the response capabilities of the county firefighters were developed. The department has provided the six school districts with tornado information and tools to develop quicker response to severe weather warnings to ensure the safety of the students, staff and visitors. Equipment is also being updated to provide a stronger capability to respond to all-hazard events throughout the county and training additional responders to be able to use the resources quickly and efficiently. The number of citizens and visitors using Code Red has increased significantly and the system has been used for developing Neighborhood Watch programs in the County.

**JEFFERSON COUNTY EMERGENCY MANAGEMENT**  
CALL 9-1-1 IF IN DANGER  
It's Prepared. It's Smart!

**Tornado Safety Tips**

**Before the storm:**

- Develop a plan of action.
- Have frequent drills.
- Have a NOAA Weather Radio with a warning alarm tone.
- Listen to radio and television for information.
- If planning a trip outdoors, check for forecasts.

**If a warning is issued or threatening weather approaches**

- Always remember "DUCK"
- Stay away from windows.

**Tornadoes are Dangerous**  
A hot, wet, and dark storm is developing rapidly and will produce a violent, destructive windstorm. It is possible that a tornado will develop from this storm. Stay alert for reports of a rotating wall cloud or a funnel cloud. If you see a funnel cloud or a rotating wall cloud, take shelter immediately. If you see a rotating wall cloud or a funnel cloud, take shelter immediately.

**Be Prepared**  
When a warning is issued, a person who is not in a shelter should take shelter in a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available. If you are in a mobile home, get out immediately and take shelter in a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available. If you are in a mobile home, get out immediately and take shelter in a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available.

**Seek Safe Shelter**  
If you are in a building or mobile home, get out immediately and get to the lowest level of a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available. If you are in a building or mobile home, get out immediately and get to the lowest level of a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available.

**Watch for Lightning Too**  
Lightning often accompanies tornadoes. Stay away from trees and other tall objects. If you are outdoors, get to a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available. If you are outdoors, get to a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available.

**During The Storm**

**If you are in a building:**  
Get to your lowest, sturdiest shelter. Follow the directions of your teachers. Or:

- Go to a safe room such as a basement or a storm shelter.
- If there is no basement, go to an inside room like a closet, bathroom, broom closet, or hallway.
- If you are in a mobile home, get out immediately and take shelter in a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available.

**If you are outside with no shelter nearby:**  
Get into a culvert, ditch, or drainage ditch. If you are in a mobile home, get out immediately and take shelter in a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available. If you are in a mobile home, get out immediately and take shelter in a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available.

**If you are in a trailer or mobile home:**  
Get out immediately and get to the lowest level of a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available. If you are in a trailer or mobile home, get out immediately and get to the lowest level of a well-secured, low-profile, small interior room without windows, such as a bathroom, closet, or broom closet, if available.

**DUCK!**  
DOWN TO THE LOWEST LEVEL  
UNDER SOMETHING STURDY  
COVER YOUR HEAD  
KEEP IN THE SHELTER UNTIL THE STORM HAS PASSED



## 2017 Jefferson County Budget

County Population as of 7/1/2016

18,930

		Cost Per Resident			Cost Per Resident
<b>Public Safety</b>			<b>Taxation &amp; Election</b>		
Sheriff	\$ 3,267,959	\$ 172.63	County Treasurer & Auto EBF	\$ 432,693	\$ 22.86
Emergency Management	\$ 101,875	\$ 5.38	Auto Administration	\$ 160,084	\$ 8.46
911 Communications	\$ 767,256	\$ 40.53	County Clerk	\$ 443,534	\$ 23.43
County Attorney	\$ 319,598	\$ 16.88	Appraiser	\$ 434,958	\$ 22.98
District Court	\$ 175,160	\$ 9.25	Register of Deeds	\$ 212,756	\$ 11.24
Ambulance + Amb EBF	\$ 1,302,562	\$ 68.81	<b>Taxation &amp; Election</b>	<b>\$ 1,684,025</b>	<b>\$ 88.96</b>
4-County Court Costs	\$ 59,000	\$ 3.12			
<b>Public Safety</b>	<b>\$ 5,993,410</b>	<b>\$ 316.61</b>	<b>Administration</b>		
			County Commissioners	\$ 95,182	\$ 5.03
<b>Public Service</b>			Courthouse General	\$ 719,945	\$ 38.03
Planning & Zoning	\$ 176,259	\$ 9.31	County Counselor	\$ 38,397	\$ 2.03
Coroner	\$ 40,000	\$ 2.11	<b>Administration</b>	<b>\$ 853,524</b>	<b>\$ 45.09</b>
Public Works	\$ 6,031,641	\$ 318.63			
Health	\$ 2,862,367	\$ 151.21	<b>Other</b>		
<b>Public Service</b>	<b>\$ 9,110,267</b>	<b>\$ 481.26</b>	GIS	\$ 318,762	\$ 16.84
			Information Technology	\$ 489,491	\$ 25.86
<b>Appropriations</b>			Bond & Interest	\$ 487,915	\$ 25.77
Economic Development	\$ 36,595	\$ 1.93		\$ -	\$ -
Mental Health	\$ 45,000	\$ 2.38	<b>Other</b>	<b>\$ 1,296,168</b>	<b>\$ 68.47</b>
Retardation	\$ 75,000	\$ 3.96			
Soil Conservation	\$ 39,801	\$ 2.10	Public Safety	\$ 5,993,410	\$ 316.61
Elderly	\$ 43,632	\$ 2.30	Public Service	\$ 9,110,267	\$ 481.26
4-H Fair	\$ 11,525	\$ 0.61	Appropriations	\$ 276,691	\$ 14.62
4-H Maintenance	\$ 11,025	\$ 0.58	Taxation & Election	\$ 1,684,025	\$ 88.96
Historical	\$ 14,113	\$ 0.75	Administration	\$ 853,524	\$ 45.09
			Other	\$ 1,296,168	\$ 68.47
<b>Appropriations</b>	<b>\$ 276,691</b>	<b>\$ 14.62</b>	<b>Total Budget</b>	<b>\$ 19,214,085</b>	<b>\$ 1,015.01</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. The general fund also provides additional support for the health department and ambulance employee benefits and insurance costs.

### **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)***

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.

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

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

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

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Or view the 2017 budget on the County website at: [www.jfcountyks.com](http://www.jfcountyks.com)