

# Jefferson County 2018 Budget Overview

Jefferson County Commissioners



*The 2018 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 2018.*

## 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 18,597 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

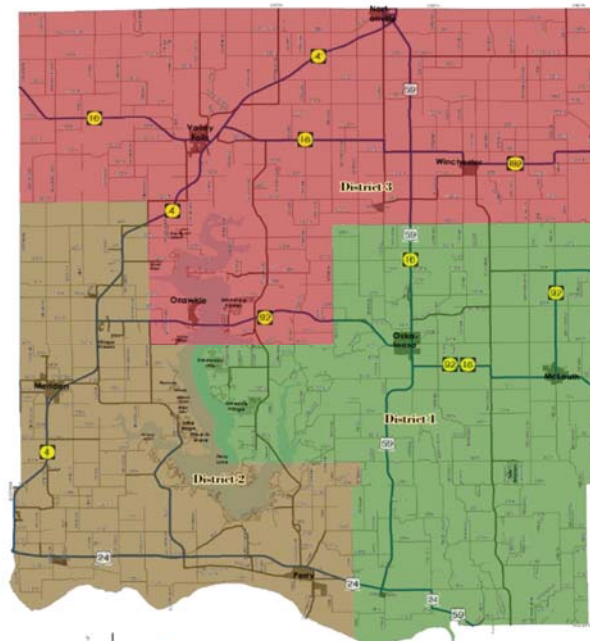
The County is governed by a Board of County Commissioners. The Board is composed of three commissioners elected to four-year terms. The members appoint the Chairman of the Commission who serves a one-year term as Chairman. The Commissioners receive salaries, perform both executive and legislative functions, 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. 2017-Jan. 2021*



*Wayne Ledbetter-  
District #2  
Term Jan. 2017-  
Jan. 2021*



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

## GENERAL ECONOMIC AND DEMOGRAPHIC INFORMATION

### Major Employers

	Estimated Employment	Products
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
2017	18,897
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

2016 Equalized Assessed Valuation*	\$ 186,630,239
General Obligation Bond Debt: (as of 6/30/2016)	\$ 3,470,000
Ratio of Direct Debt to Assessed Valuation	2%

\* Includes motor vehicle

#### OUTSTANDING DEBT\*

Meriden	\$ 1,468,137
Oskaloosa	\$ 3,422,667
Winchester	\$ 413,860
Nortonville	\$ 890,014
Ozawkie	\$ 3,300,000
Valley Falls	\$ 1,535,000
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	\$ 88,547
Lakewood Hills Imp District	\$ 1,237,719

Norton Fire #12-No Fund Warrants \$48,000

\*as of June 30, 2017 (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>
2017	164,841,689	1,336,277,657
2016	159,677,977	1,301,106,297
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

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>
2015	23,665,809	22,700,317	95%
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%

Source: Jefferson County Clerk

**MAJOR TAXPAYERS**

(2015 Tax Year)

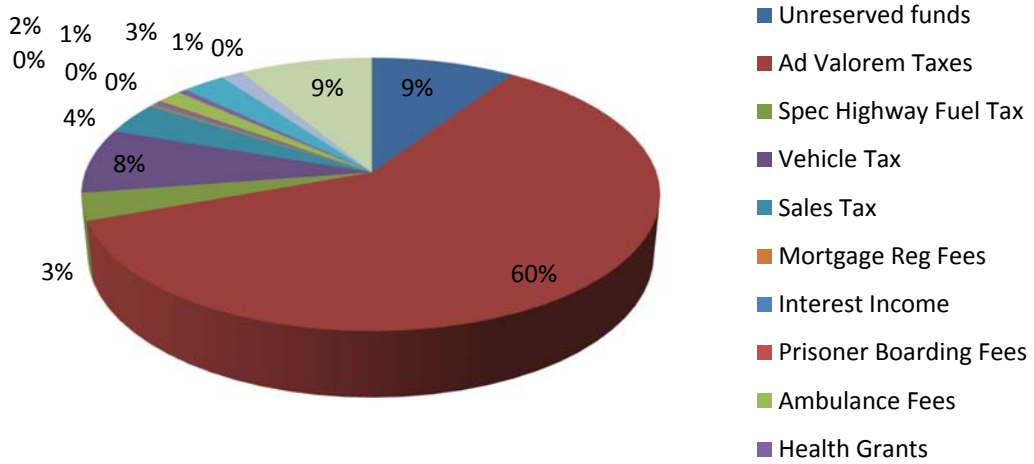
<b>Firm</b>	<b>Assessed Value</b>	<b>Tax Levied</b>
Westar Energy	\$8,749,613	\$1,294,641.98
Union Pacific Railroad	\$4,064,822	\$ 580,405.92
Leavenworth-Jefferson Electric Coop	\$1,754,414	\$ 272,596.62
Mid America Pipeline	\$1,487,122	\$ 204,470.16
Kansas Gas Service	\$ 872,968	\$ 142,423.90
Southern Star Gas Pipeline	\$ 912,485	\$ 127,528.20
Ernest Spencer Metals Inc.	\$ 594,518	\$ 118,741.30
United Telephone of Eastern KS	\$ 636,578	\$ 104,647.70
NR Hamm Quarry Inc.	\$ 366,140	\$ 50,826.52
Magellan Pipe Line	\$ 347,782	\$ 48,438.26

Source: Jefferson County Clerk

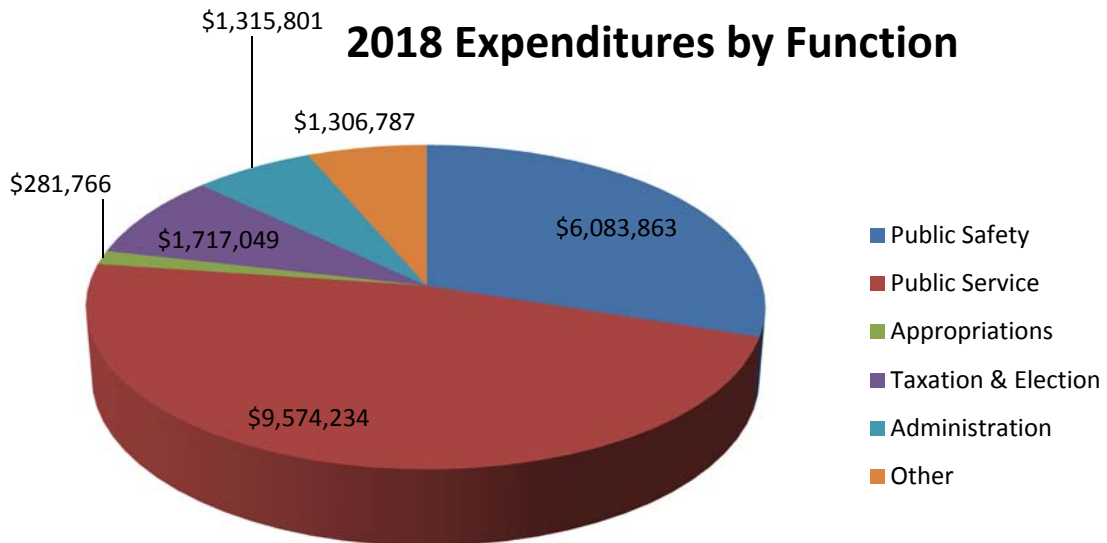
**County Mill Levies**

<b>Years</b>	<b>Total Levy</b>	<b>Years</b>	<b>Total Levy</b>	<b>Years</b>	<b>Total Levy</b>
2016	74.488				
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

## 2018 Revenues



## 2018 Expenditures by Function





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



Public Services  
\$0.48

Public Safety  
\$0.31

Finance, Tax &  
Election  
\$0.09

Other  
\$0.07  
Administration  
\$0.04

Appropriations less than \$.01

### 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 Weed)

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.

Lynn Luck

1<sup>st</sup> District Commissioner

Wayne Ledbetter

2<sup>nd</sup> District Commissioner

Richard Malm

3<sup>rd</sup> District Commissioner

For more information, contact: Jefferson County Clerk's Office

P.O. Box 321

Oskaloosa, KS 66066

785-403-0000 Option 1

Or view the 2018 budget on the County website at: [www.jfcountyks.com](http://www.jfcountyks.com)