

Jefferson County 2014 Budget Overview

Jefferson County Commissioners



{Photo by Vicki Schweda, Oskaloosa (Jefferson County Dispatcher)}

The 2014 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 2014.

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 18,945 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 headquarters 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 sorghum, 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

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. :

Commissioner	Occupation	Term of Office
Richard Malm	Retired Farmer	2013-2017
Wayne Ledbetter	Retired teacher	2013-2017
Lynn Luck	Director, Elderly Social Services	2011-2015

GENERAL ECONOMIC AND DEMOGRAPHIC INFORMATION

Growth in population and economy presently appear to be positive in the County area. .

Major Employers

Hamm Quarries
Unified School District No. 343
Jefferson County Memorial Hospital
Jefferson County
Ernest Spencer Metals

Estimated Employment Products

312 rock/asphalt
115 education
60 health care
216 government
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.
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
2010	18,941
2000	18,465

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

2012 Equalized Assessed Valuation*	\$ 168,717,556
General Obligation Bond Debt:	\$ 5,274,121
Ratio of Direct Debt to Assessed Valuation	3.12%

* Includes motor vehicle

UNDERLYING AND OVERLAPPING DEBT*

	Total*	Estimated Overlapping/ Underlying	Amount Overlapping/ Underlying
Meriden	\$ 1,646,129	100%	\$1,646,129
McLouth	\$ 40,000	100%	\$ 40,000
Oskaloosa	\$3,856,000	100%	\$3,856,000
Winchester	\$ 582,000	100%	\$ 582,000
Nortonville	\$ 622,000	100%	\$ 622,000
USD #339	\$1,100,000	92%	\$1,012,000
USD #340	\$4,276,111	98%	\$4,190,588
USD #343	\$8,710,000	63%	\$5,487,300
USD #338	\$3,190,000	100%	\$3,190,000
Ozawkie Fire District #7	\$ 169,361	100%	\$ 169,361
Lakewood Hills Imp District	\$ 254,000	100%	\$ 254,000

Total Direct, Underlying and Overlapping
General Obligation Bonded Debt \$26,536,678

Ratio of Direct, Underlying and Overlapping
General Obligation Bonded Debt to Assessed 15.72%

*as of June 30, 2012

Source: Jefferson County Clerk

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

Year	Total Assessed	Market Value
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 Total Tax Levied	Delinquent Tax Collected	% of Total Collections To Levy
2012	\$22,209,207	in process	
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

(2012 Tax Year)

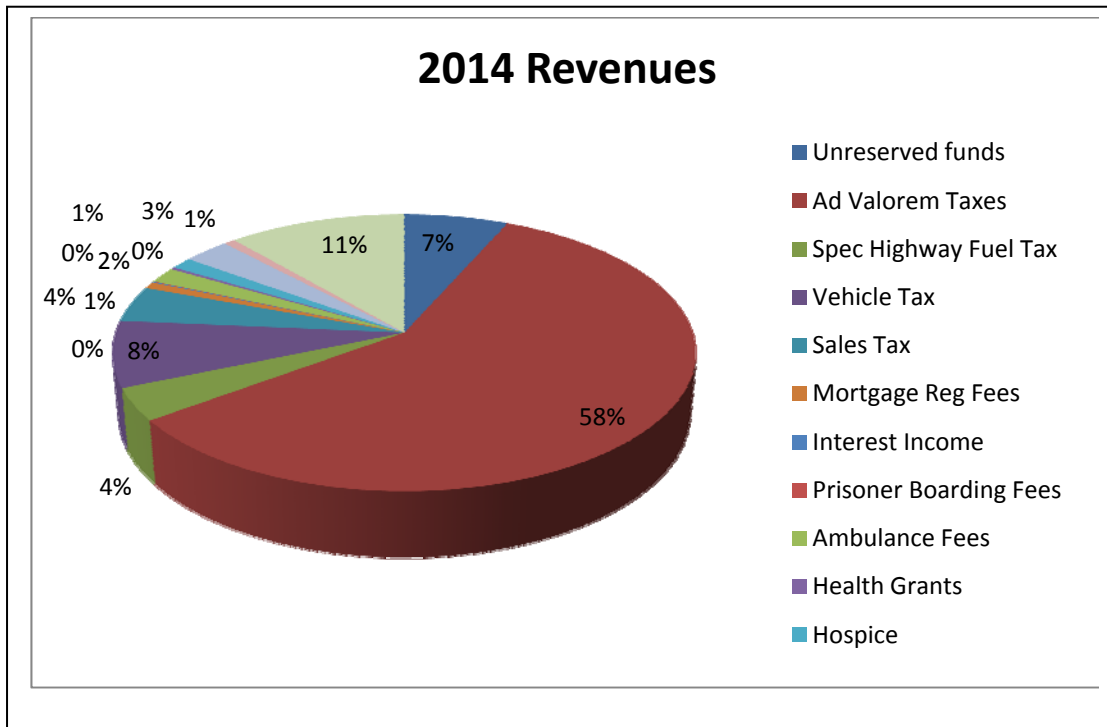
Firm	Assessed Value	Tax Levied
Westar Energy	\$6,182,039	\$890,019.78
Union Pacific Railroad	\$3,323,570	\$457,313.68
Leavenworth-Jefferson Electric Coop	\$2,440,383	\$363,399.48
N R Hamm Quarry Inc.	\$1,330,299	\$178,816.08
Mid America Pipeline	\$1,131,130	\$146,093.86
Kansas Gas Service	\$ 797,178	\$127,223.66
Ernest Spencer Metals, Inc.	\$ 575,026	\$110,162.42
Southern Star Gas Pipeline	\$ 803,760	\$105,643.00
United Telephone Eastern Kansas	\$ 466,961	\$ 74,285.80
Kings Construction	\$ 402,911	\$ 71,695.66

Source: Jefferson County Clerk

County Mill Levies

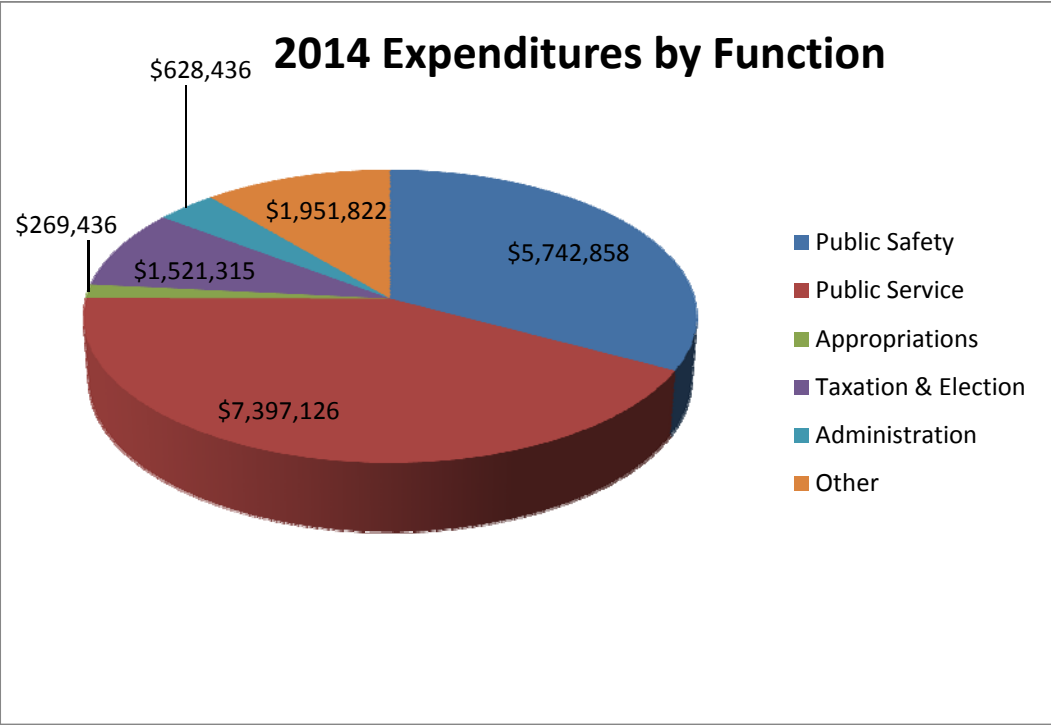
Years	Total Levy	Years	Total Levy	Years	Total Levy
2012	70.028	2006	61.422	2000	61.602
2011	67.852	2005	59.586		
2010	64.383	2004	57.975		
2009	63.837	2003	58.503		
2008	62.978	2002	58.581		
2007	62.291	2001	59.650		

Source: Jefferson County Clerk



2014 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	2013 Budget	2014 Budget	Percent Change	Percent of Budget 2014
Unreserved funds	\$ 1,635,614	\$ 1,183,188	-38%	7%
Ad Valorem Taxes	\$ 10,393,193	\$ 10,402,746	0%	58%
Spec Highway Fuel Tax	\$ 675,750	\$ 675,750	0%	4%
Vehicle Tax	\$ 1,343,709	\$ 1,379,422	3%	8%
Sales Tax	\$ 700,000	\$ 750,000	7%	4%
Mortgage Registration Fees	\$ 140,000	\$ 140,000	0%	1%
Interest Income	\$ 25,000	\$ 18,000	-39%	0%
Prisoner Boarding Fees	\$ 19,430	\$ 10,000	-94%	0%
Ambulance Fees	\$ 325,000	\$ 325,000	0%	2%
Health Grants	\$ 46,249	\$ 48,760	5%	0%
Hospice	\$ 500,000	\$ 241,484	-107%	1%
Home Health	\$ 691,000	\$ 525,000	-32%	3%
Transfers from Equip./Gen Funds	\$ 120,000	\$ 130,000	8%	1%
Misc Revenues	\$ 1,822,895	\$ 2,023,163	10%	11%
Total Revenue	\$ 18,437,840	\$17,852,513	-3%	100%



Public Safety	\$5,742,858
Public Service	\$7,397,126
Appropriations	\$ 269,436
Taxation & Election	\$ 1,521,315
Administration	\$ 628,436
Other	\$ 1,951,822
Total Budget	\$17,510,993

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 3,547 documents in 2012 with 13,469 pages filed
- Planning & Zoning issued 38 building permits in 2012.
- The County Clerk's Office processed 9,209 accounts payable invoices, managed payroll & benefits for 217 employees with a total payroll of \$7,056,000, processed 1,365 real estate transactions for the assessment roll and prepared and managed 3 elections with 11,956 votes cast.
- 911 Communications handled calls for 29 state and local agencies. Calls for service totaled 16,974.
- Sheriff's Office processed 6,961 cases with 624 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

2014 Jefferson County Budget

County Population as of 7/1/2013

18,945

		Cost Per Resident			Cost Per Resident
Public Safety			Taxation & Election		
Sheriff	\$ 3,135,920	\$ 165.53	County Treasurer & Auto EBF	\$ 393,531	\$ 20.77
Emergency Management	\$ 109,218	\$ 5.77	Auto Administration	\$ 150,028	\$ 7.92
911 Communications	\$ 720,682	\$ 38.04	County Clerk	\$ 357,143	\$ 18.85
County Attorney	\$ 335,821	\$ 17.73	Appraiser	\$ 442,082	\$ 23.34
District Court	\$ 117,510	\$ 6.20	Register of Deeds	\$ 178,531	\$ 9.42
Ambulance + Amb EBF	\$ 1,264,707	\$ 66.76	Taxation & Election	\$ 1,521,315	\$ 80.30
4-County Court Costs	\$ 59,000	\$ 3.11			
Public Safety	\$ 5,742,858	\$ 303.13	Administration		
			County Commissioners	\$ 90,136	\$ 4.76
Public Service			Courthouse General	\$ 500,000	\$ 26.39
Planning & Zoning	\$ 172,563	\$ 9.11	County Counselor	\$ 38,300	\$ 2.02
Coroner	\$ 40,000	\$ 2.11	Administration	\$ 628,436	\$ 33.17
Road and Bridge	\$ 4,860,479	\$ 256.56			
Health	\$ 2,324,084	\$ 122.68	Other		
Public Service	\$ 7,397,126	\$ 390.45	GIS	\$ 242,598	\$ 12.81
			Information Technology	\$ 395,880	\$ 20.90
Appropriations			Bond & Interest	\$ 475,785	\$ 25.11
Economic Development	\$ 37,342	\$ 1.97	Auxiliary Services	\$ 837,559	\$ 44.21
Mental Health	\$ 40,000	\$ 2.11	Other	\$ 1,951,822	\$ 103.03
Retardation	\$ 75,000	\$ 3.96			
Soil Conservation	\$ 40,613	\$ 2.14	Public Safety	\$ 5,742,858	\$ 303.13
Elderly	\$ 44,303	\$ 2.34	Public Service	\$ 7,397,126	\$ 390.45
4-H Fair	\$ 11,590	\$ 0.61	Appropriations	\$ 269,436	\$ 14.22
4-H Maintenance	\$ 9,975	\$ 0.53	Taxation & Election	\$ 1,521,315	\$ 80.30
Historical	\$ 10,613	\$ 0.56	Administration	\$ 628,436	\$ 33.17
			Other	\$ 1,951,822	\$ 103.03
Appropriations	\$ 269,436	\$ 14.22	Total Budget	\$ 17,510,993	\$ 924.31

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
3rd District Commissioner

Lynn Luck
1st District Commissioner

Wayne Ledbetter
2nd District Commissioner

For more information contact: Jefferson County Clerk's Office
P.O. Box 321
Oskaloosa, KS 66066
785-863-2272

Or view the 2014 budget on the County website at: www.jfcountyks.com