

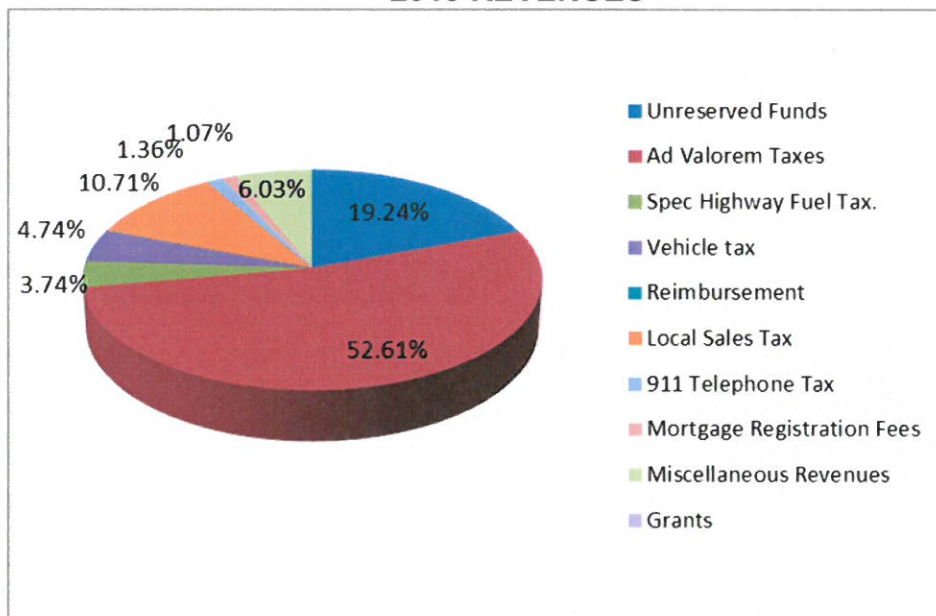


SALINE COUNTY 2015 BUDGET OVERVIEW

INTRODUCTION

The 2015 Saline County Annual Budget provides the foundation and the direction for the services that will be provided to the citizens of Saline County throughout the budget year. The budget document presents the plan for how Saline County will spend its resources to assure quality public services in 2015.

2015 REVENUES



	2014	2015	Percent
Description	Budget	Budget	Change
Unreserved Funds	\$ 7,082,191	\$ 7,184,367	1.42%
Ad Valorem Taxes*	\$ 19,565,085	\$ 19,641,854	0.39%
Spec Highway Fuel Tax	\$ 1,199,045	\$ 1,215,664	1.37%
Vehicle Tax	\$ 2,087,237	\$ 1,768,800	-18.00%
Reimbursement	\$ 11,000		
Local Sales Tax	\$ 3,900,000	\$ 4,000,000	2.50%
911 Telephone Tax	\$ 529,563	\$ 506,607	-4.53%
Mortgage Registration Fees	\$ 575,000	\$ 400,000	-43.75%
Miscellaneous Revenues	\$ 2,351,461	\$ 2,252,138	-4.41%
Grants	\$ 888,825	\$ 1,208,533	26.45%
Less Non Appropriated	\$ 839,484	\$ 843,500	
Budget Authority	\$ 37,349,923	\$ 37,334,463	-0.04%
*Does not include delinquency computation			

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 allocations to EMS, District Court, Mental Health, OCCK, Access TV, Economic Development, and Services for Aging are budgeted in the General Fund.

	2014	2015	Percent
General Fund	Budget	Budget	Change
General Courthouse*	\$2,285,244	\$ 2,356,856	3.1%
Stabilization Fund*	\$1,481,097	\$ 1,481,097	0.0%
Commissioners	\$204,380	\$ 231,210	13.1%
County Attorney*	\$938,799	\$ 953,301	1.5%
County Clerk	\$222,049	\$ 226,913	2.2%
Register of Deeds	\$206,847	\$ 208,007	0.6%
SO ADM*	\$2,742,544	\$ 2,771,540	1.1%
Jail*	\$3,277,985	\$ 3,355,300	2.4%
County Treasurer	\$212,555	\$ 217,761	2.4%
ARC ADM	\$183,699	\$ 210,866	14.8%
ARC HR	\$169,384	\$ 176,001	3.9%
ARC Finance	\$65,014	\$ 15,239	-76.6%
ARC GIS	\$93,135	\$ 105,071	12.8%
ARC Computer Tech	\$184,788	\$ 185,834	0.6%
Coroner	\$113,256	\$ 113,256	0.0%
District Court*	\$417,301	\$ 439,301	5.3%
Emer. Management	\$144,369	\$ 145,775	1.0%
Planning & Zoning	\$115,847	\$ 115,996	0.1%
Juvenile Center*	\$417,858	\$ 405,467	-3.0%
EIP *	\$146,430	\$ 153,985	5.2%
E. M. S.*	\$894,759	\$ 876,841	-2.0%
Appraiser's Cost	\$709,732	\$ 627,356	-11.6%
Conservation District *	\$19,789	\$ 19,789	0.0%
Livestock & Expo	\$337,399	\$ 342,876	1.6%
Mental Health*	\$187,364	\$ 187,364	0.0%
OCCK*	\$290,000	\$ 261,000	-10.0%
Election*	\$85,000	\$ 49,000	-42.4%
Economic Dev	\$94,133	\$ 94,133	0.0%
Commission on Aging*	\$319,480	\$ 328,480	2.8%
Access TV*	\$14,480	\$ 15,000	3.6%
Capital Improvement*	\$120,000	\$ 37,500	-68.8%
Drug Court	\$104,955	\$ 132,289	26.0%
Animal Shelter	\$68,141	\$ 30,000	-56.0%
Total	\$16,867,813	\$ 16,870,404	0.0%

* **General Courthouse:** \$36,612 overall increase in budget authority. Building Authority was increased by \$14,092, \$52.15 increase in computer cost, and \$10,000 increase audit fees. \$30,000 increase in legal fees \$22,395 matching funds.

* **Stabilization Fund:** \$1,481,097 was placed in the General Courthouse as a reserve account for emergencies.

* **Sheriff (Adm/Patrol):** Increase \$28,996 for salaries.

* **Sheriff (Jail):** \$53,993 increase for salaries, \$20,374 transferred from Juvenile Center

* **District Court:** \$22,000 increase for jury fees and legal service..

* **EIP** increased \$7,555

* **Juvenile Center:** \$12,391 decrease

* County Commissioners: \$26,811 salary for Clerical salary

* Election: \$36,000 decrease

*ARC Finance: \$22,608 decrease by realignment of job duties and hiring receptionist

*OCCK : Decrease \$29,000

- *Appraiser: Increase \$3,000 for employee development
- *Drug Court: \$24,644 Drug Court Manager
- ***Capital Improvement Account** for Capital projects to ensure prudent utilization of the County's resources and provide long range plans for capital assets. \$37,500 transferred from General Fund plus \$777,741 unencumbered funds from 2014 provides budget authority in 2015 of \$815,241.
- * **EIP: \$142,285 for replacement of Sheriff Office vehicles, \$3,500 EM truck,\$8,200 portable radios**

SPECIAL FUNDS

Road & Bridge Fund: The Kansas Legislature authorizes the Board of County Commissioners to tax a rate of a levy annually for construction and maintenance of county roads and bridges. This money is placed in the Road and Bridge Fund.

Public Health: By the Kansas Statute the Board of County Commissioners may levy a tax upon all taxable tangible property to defray the cost of administering health laws and regulations by the state and to pay the salary of the local health office and staff.

Vegetation Management Division: Is mandated by the State of Kansas to control noxious weeds within the County. Kansas statutes provide for transfer of unspent funds at the end of the year from Noxious Weeds operating budget to a Noxious Weeds Capital Outlay fund.

Special Bridge Construction: Kansas statutes provides for a special fund for bridges including culverts with a tax levy up to two mills.

Employee Benefits: Appropriations for Social Security, Retirement, Workers Compensation, Unemployment Compensation and Health Insurance for county employees are budgeted in Employee Benefit Fund.

Bond and Interest Fund: Was created to repay principal and interest on money borrowed through the issuance of bonds or temporary notes. (Water Well Road). The bonds were paid off in 2011.

Emergency 911: Legislation implemented in 2011 set a uniform 911 fee of 53cents per phone line or cell phone for all subscribers. The fee level represents savings for landline telephone users who previously paid 75 cents per month per line. It is a slight increase for cellular users who paid 50 cents per month per device.

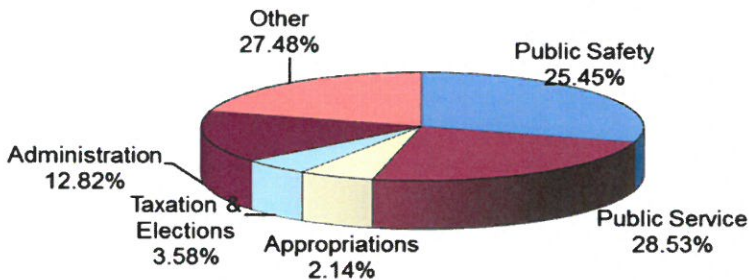
Special Alcohol Program/Special Parks & Recreation: The State distributes a percent of the gross receipts of tax on the sale of alcoholic liquor to be distributed one-third to Special Parks and Recreation programs, one-third to Special Alcohol programs and one-third to the County General fund.

Capital Improvement Fund: Kansas statutes permit a Capital Improvement fund to be used both as a current year's operating fund as well as a reserve fund. Such funds were developed for Expo Center improvements and Saline County Capital Projects.

Special Funds	2014 Budget	2015 Budget	Percent Change
Road and Bridge	\$ 7,148,803	\$ 7,130,407	-0.3%
Veg. Management	\$ 348,404	\$ 349,947	0.4%
Public Health	\$ 2,602,901	\$ 2,543,466	-2.3%
Employee Benefits	\$ 6,761,671	\$ 6,627,553	-2.0%
Emergency 911	\$0		
Wireless 911	\$0		
Saline Co 911	\$ 529,563	\$ 506,607	-4.3%
Special Park & Recreation	\$ 29,267	\$ 18,408	-37.1%
Special Alcohol Program	\$ 17,835	\$ 18,408	3.2%
Expo Capital Improve. Plan	\$ 18,214	\$ 25,174	38.2%
Special Bridge Construction	\$ 2,013,556	\$ 2,464,333	22.4%
Bond and Interest Fund	\$ -		
Vegetation Mgmt.Capital	\$ 8,883	\$ 2,015	-77.3%
Saline Co. Capital Imp.Plan	\$ 1,123,013	\$ 815,241	-27.4%
Total	\$20,602,110	\$ 20,501,559	-0.5%

* **Road & Bridge:** \$21,604 increase personnel, \$40,000 decrease Capital Outlay for equipment replacement and \$800,000 transferred from 10 year road upgrade to Building improvements.

2015 EXPENDITURES BY FUNCTION



Public Safety

County Attorney
 Sheriff
 District Court
 Emergency Management
 Juvenile Center
 EMS
 911 & Wireless 911

Taxation & Election

County Clerk/Election
 Register of Deeds
 Treasurer
 Appraiser

Administration

County Commission
 Administrative Resource Center
 General Courthouse

Public Service

Planning & Zoning
 Vegetation Management
 Coroner
 Expo Center
 Road & Bridge
 Public Health

Other

EIP
 Economic Development
 Employee Benefits

Appropriation

Fair Premium
 OCCK
 Commission on Aging
 Soil Conservation
 Mental Health

Special Bridge Construction
 Capital Improvement
 Bond & Interest
 Special Parks & Recreation
 Special Alcohol Programs
 Access TV

2015 BUDGET PERSONNEL CHANGES

- a. Saline County first implemented a comprehensive wage and salary program in 1996. In 1999, wage and salary adjustments were made in order to meet the goals of maintaining internal equity and updating all positions every three years (except Commissioners) to be at or near competitive wage. The DMG Study for the 1999 budget year was implemented at 98% of market for positions at or below grade 21 and at 92% of market for positions from grade 22 – 31. In 2001 a Compensation Survey was again conducted and the salary schedule was adjusted based on market.
- b. For the 2005 budget, the Commission approved a wage survey on top of the normal step increases to assist county wages to remain competitive in the marketplace. Maintaining internal equity as well as external equity with the marketplace is important for employee morale and to reduce turnover.
- c. A 2% general increase was approved in 2006 by the County Commission.
- d. In preparation for 2007 budget, Saline County contracted with Archer Company to update the County's pay plan. The primary focus of the study was to analyze competitive labor market in order to determine prevailing wages and salaries for positions employed by the County. An additional purpose was to review internal equity to ensure that positions were properly classified and the classifications were appropriately placed on pay scales based on job duties and responsibilities. The

upgraded pay plan ensure the employees are paid in accordance with the degree of difficulty and complexity associated with their jobs. Upgraded salary ranges will provide for optimal recruitment and retention of qualified work force.

Salary adjustments resulted in anticipated \$172,046 increase in payroll for 2007.

- e. 0% general increase was approved for salary adjustment for wages in 2010 .
- f. No general increase for salary adjustment for wages in 2011.
- g. No general increase for salary adjustment for wages in 2012 but a flat pay of 1,000 per employee was approved. (\$255,500)
- h. 2% general increase was approved for salary adjustment for wages in 2013
- i. 2% general increase was approved for salary adjustment for wages in 2014
- j. No general increase for salary adjustment for wages in 2015

2015 CAPITAL PROJECTS

EQUIPMENT IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) was renamed in 1996. The program is now called the Equipment Improvement Program (EIP) to better describe the primary purpose of the program, which is to purchase equipment rather than to purchase, improve or maintain infrastructure. The 2015 General Fund EIP of \$153,985 is \$7,555 more than the 2014 EIP of \$146,430.

All equipment scheduled to be purchased in 2014 for General Fund:

Sheriff Office Vehicle Replacement (4)	\$ 142,285
Sheriff Office Portable radios (12)	\$8,200
Emergency Management	\$3,500
General Fund EIP	\$153,985
Road & Bridge Equipment Fund	\$662,500

TOTAL EQUIPMENT IMPROVEMENT PROGRAM \$816,485

TECHNOLOGY IMPROVEMENT PROGRAM

The Technology Improvement Program (TIP) is comprised of a five year plan for computer technology improvements and replacements. Appointed and elected officials submit equipment requests. The County Administrator and Technology Director prioritize the requests and Commission approves requests based on funds predicted to be available for expenditure.

Third Floor Switch Replacement	\$ 15,000
AFIS Fingerprint Machine	\$ 23,875
Microsoft Office Licenses	\$ 9,500
Firewall	\$ 7,500
Sheriff Laptop replacement	\$ 2,550
Desk top computers (6)	\$ 5,500
R & Bridge Cartagraph	\$ 57,300

TOTAL TECHNOLOGY IMPROVEMENT PROGRAM \$121,225

ROAD & BRIDGE IMPROVEMENT PLAN

The Board of County Commission adopted a primary road system. The primary road System concept consists of transitioning over the next few years from the current road system with its through roads every mile to one having through roads approximately every two miles. This will result in a gradual decrease in the county's total infrastructure inventory. For practical purposes, this means that the identified primary roads will receive higher priority when it comes to investing the county's limited available funds to maintain and upgrade road surfaces and repair/rehabilitate/replace facilities such as bridges. Bridges on non-primary roads may be closed and not repaired or replaced as they become unsafe for travel. Adoption of the primary road system will have an influence on construction program planning in the years to come.

Building Improvement

\$800,000

BRIDGE IMPROVEMENT PLAN

\$2,464,333 Special Bridge Fund

TOTAL ROAD & BRIDGE IMPROVEMENT PLAN \$3,264,333

BUDGET ASSUMPTIONS

- * Property taxes are the primary source of revenue funding for county services.
- * Flat property values and inflation push the need for increase tax rates .
- * Interest on idle funds is expected to remain flat.
- * Fuel prices are projected to remain unstable.
- * Sales tax income may increase slightly.
- * No general increase in salaries will be implemented in 2015.
- * Property tax delinquency rate has increased significantly.
- * Changing laws and increase demands will inflate expenditures for public Safety, District Court and County Attorney.
- 10 year road upgrade reduced by \$800,000 for building improvement for the second year
- With the phrasing out of the mortgage registration tax in 2015 we will lose a major revenue source.
- Interest rates on delinquent tax reduced by 2%

SUMMARY

In summary, outstanding factors involved in the 2015 budget are:

- a. Increase in county wide assessed valuation of \$2,071,079. (from \$537,848,322 in 2014 to \$539,919,401 in 2015)
- b. Revenue generated from property taxes are estimated to increase by \$79,969 (from \$20,380,297 in 2014 to \$20,460,266 in 2015).
- c. Budgeted expenditures for Road and Bridge are 25.67% of total budget. (Includes Special Bridge and Shop Capital Improvement).
- d. Employee salaries and benefits constitute 50% of the total budget.
- e. A stabilization reserve account of 8.77% has been established in the general fund in order to maintain a stable tax and revenue structure to provide orderly services to the residence in the event the county experiences unexpected financial difficulty.
- f. Placing 5% of total general fund expenditures in a non-appropriated balance plus establishing a stabilization reserve account allows the balance in the general fund of 14%. This is 1% below Government Finance Officer Association recommendation.
- g.. For the past few years the County has experienced a decrease of \$557,237 in Machinery and Equipment Tax Reimbursements from the State. Reimbursements were reduced by \$37,023 in 2007, \$282,703 in 2008, and \$237,511 in 2009. A 2009 Legislative amendment to KSA 79-2978 and 79-2978 mandates an estimated loss of M & E payments of \$300,000 in 2010. This reduction in revenues will continue to impact us through 2015.

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Or view the 2011 Budget on Saline County's website at:

www.saline.org