

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 ensures 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.
- k. In 2016 each step of the salary schedule will be increased by \$1,000.
- l. In 2016 another Archer study was completed, which showed the mid-range salaries were comparable to other public entities. Beginning and tenured positions were somewhat below competition. A \$750 increase addresses the low range positions discrepancy. Long term employees have generous retirement and benefits that offset shortfall in salaries.

2017 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 2017 General Fund EIP of \$185,040 is \$18,310 less than the 2016 EIP of \$209,350.

All equipment scheduled to be purchased in 2017 for General Fund:	
Sheriff Office Vehicle Replacement	\$ 150,000
Sheriff Office tasers	\$10,540
Courtroom repair	\$17,500
Attorney Desks and key card	\$7,000
General Fund EIP	\$185,040
Road & Bridge Equipment Fund	\$500,000

TOTAL EQUIPMENT IMPROVEMENT PROGRAM \$685,040

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.

Licenses for Fullcase software	\$ 18,595
District Court Scanners (8)	\$6,400
Enterprise CAD hardware (911 next gen)	\$25,000
Microsoft SQL Server upgrade	\$8,000
Microsoft Office license	\$9,500
R&B printer	\$12,300
Desktops	\$22,000
Replace server	\$5,500
Jail surveillance system	\$5,000
Power Broker for windows	\$11,100
General Fund TIP	\$123,395
Health Department (computer, refrigerator)	\$7,600

TOTAL TECHNOLOGY IMPROVEMENT PROGRAM \$130,995

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.

Road Improvement
\$800,000

BRIDGE IMPROVEMENT PLAN
\$2,529,508 Special Bridge Fund

TOTAL ROAD & BRIDGE IMPROVEMENT PLAN \$3,329,508

BUDGET ASSUMPTIONS

- * Property taxes are the primary source of revenue funding for county services.
- * Property values are expected to raise by 2.99%.
- * Inflation and increase in service demands push the need for increase in budget authority for expenditures.
- * Interest on idle funds is expected to increase slightly.
- * Fuel prices are projected to remain unstable.
- * Anticipate a slight decrease in Sales tax income.
- * Salary schedule steps in 2017 will increase by \$750.
- * Property tax delinquency rate has increased significantly.
- * Changing laws and increase demands will inflate expenditures for public safety, District Court and County Attorney.
- * Roads and bridges continue to need repairs and upgrades.
- * With the phasing out of the mortgage registration tax in 2015 we will lose a major revenue source.

SUMMARY

In summary, outstanding factors involved in the 2017 budget are:

- a. Increase in county wide assessed valuation of \$16,436,956 (from \$548,696,260 in 2016 to \$565,133,216 in 2017).
- b. Revenue generated from county property taxes are estimated to increase by \$63,266 (from \$21,000,381 in 2016 to \$21,063,647 in 2017).
- c. Budgeted expenditures for Road and Bridge are 23.83% of total budget. (Includes Special Bridge).
- d. Employee salaries and benefits constitute 43% of the total budget.
- e. A stabilization reserve account of 9.98% has been established in the general fund in order to maintain a stable tax and revenue structure to provide orderly services in the event the county experiences unexpected financial difficulty.
- f. Placing 4.69% of total general fund expenditures in a non-appropriated balance plus establishing a stabilization reserve account allows the balance in the general fund of 14.67%. This is .33% 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 2017.
- h. Tax Lid law goes into effect January 1, 2018.

Monte Shadwick Jim Gile John Price Luci Larson David Smith
1st District 2nd District 3rd District 4th District 5th District

For more information contact:
Rita Deister, Saline County Administrator
785-309-5810

300 W Ash Box 5040 Salina KS 67402-5040

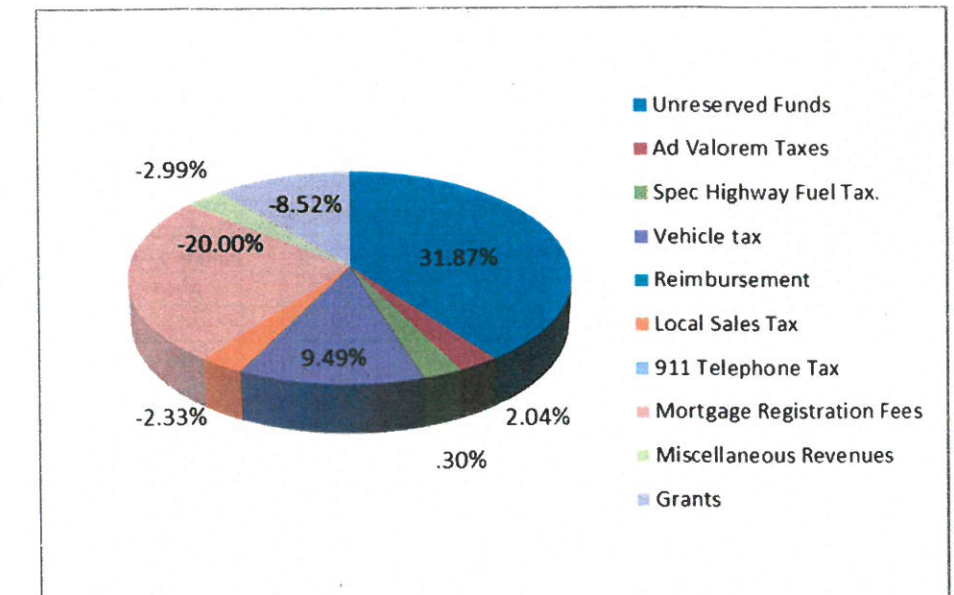
Or view the 2017 Budget on Saline County's website at: www.saline.org



SALINE COUNTY 2017 BUDGET OVERVIEW

INTRODUCTION

The 2017 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 2017.



CHANGE IN 2017 REVENUE FROM 2016

Description	2016	2017	Percent Change
	Budget	Budget	
Unreserved Funds	\$ 7,536,400	\$ 11,062,236	31.87%
Ad Valorem Taxes*	\$ 21,000,381	\$ 21,063,647	0.30%
Spec Highway Fuel Tax	\$ 1,162,193	\$ 1,186,374	2.04%
Vehicle Tax	\$ 2,338,122	\$ 2,583,414	9.49%
Local Sales Tax	\$ 4,400,000	\$ 4,300,000	-2.33%
911 Telephone Tax	\$ 351,000		
Mortgage Registration Fees	\$ 300,000	\$ 250,000	-20.00%
Miscellaneous Revenues	\$ 2,474,038	\$ 2,402,180	-2.99%
Grants	\$ 852,956	\$ 785,968	-8.52%
Less Non Appropriated	\$ 915,000	\$ 915,000	0.00%
Budget Authority	\$ 39,253,075	\$ 42,773,109	8.23%
*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, Services for Aging, Drug Court and Animal Shelter are budgeted in the General Fund.

	2016	2017	Percent
General Fund	Budget	Budget	Change
General Courthouse*	\$ 2,354,154	\$ 2,376,266	0.9%
Stabilization Fund*	\$ 1,466,732	\$ 1,945,986	32.7%
Commissioners*	\$ 211,632	\$ 261,232	23.4%
County Attorney*	\$ 1,004,355	\$ 1,044,581	4.0%
County Clerk	\$ 225,294	\$ 203,078	-9.9%
Register of Deeds	\$ 212,677	\$ 215,306	1.2%
SO ADM*	\$ 2,839,740	\$ 2,765,321	-2.6%
Jail*	\$ 3,758,236	\$ 4,060,088	8.0%
County Treasurer	\$ 216,429	\$ 226,263	4.5%
ARC ADM	\$ 219,133	\$ 221,817	1.2%
ARC HR	\$ 181,801	\$ 187,124	2.9%
ARC Finance	\$ 15,239	\$ 15,239	0.0%
ARC GIS	\$ 104,052	\$ 108,074	3.9%
ARC Computer Tech	\$ 189,335	\$ 190,680	0.7%
Coroner	\$ 126,000	\$ 126,000	0.0%
District Court*	\$ 475,301	\$ 483,560	1.7%
Emer. Management	\$ 166,939	\$ 170,759	2.3%
Planning & Zoning	\$ 248,505	\$ 253,881	2.2%
Juvenile Center*	\$ 413,483	\$ 403,255	-2.5%
EIP *	\$ 203,350	\$ 185,040	-9.0%
E. M. S.	\$ 995,000	\$ 995,000	0.0%
Appraiser's Cost	\$ 663,985	\$ 670,693	1.0%
Conservation District	\$ 19,789	\$ 19,789	0.0%
Livestock & Expo	\$ 357,070	\$ 339,327	-5.0%
Mental Health*	\$ 220,229	\$ 256,836	16.6%
OCCK*	\$ 228,135	\$ 198,000	-13.2%
Election*	\$ 85,000	\$ 49,000	-42.4%
Economic Dev	\$ 113,500	\$ 113,500	0.0%
Commission on Aging	\$ 328,480	\$ 328,480	0.0%
Access TV	\$ 15,000	\$ 15,000	0.0%
Capital Improvement*	\$ 593,000	\$ 908,836	53.3%
Drug Court*	\$ 114,517	\$ 119,906	4.7%
Animal Shelter*	\$ 30,900	\$ 31,827	3.0%
Total	\$ 18,396,992	\$ 19,489,744	5.9%

- * **General Courthouse:** \$13,378 decrease in Building Authority,\$41,300 decrease in computer hardware,\$22,695 increase computer software, \$1,000 increase evidence officer,\$43,387 increase telephone,\$6,500 increase separation pay, and \$12,800 increase for computer maintenance.
- * **Commission:** \$50,300 increase in Commission salaries.
- * **Stabilization Fund:** \$1,945,986 was placed in the General Courthouse as a reserve account for emergencies. This was a \$479,254 increase.
- * **Sheriff (Adm/Patrol):** Decrease of \$74,419 salaries.
- * **Sheriff (Jail):** Increase of \$200,000 inmate housing and \$1,745 Career Ladder Estimate.
- * **District Court:** \$2,000 increase copy machine,\$5,000 increase interpreters fees,\$6,000 increase legal services, and \$1,259 increase legal publications.

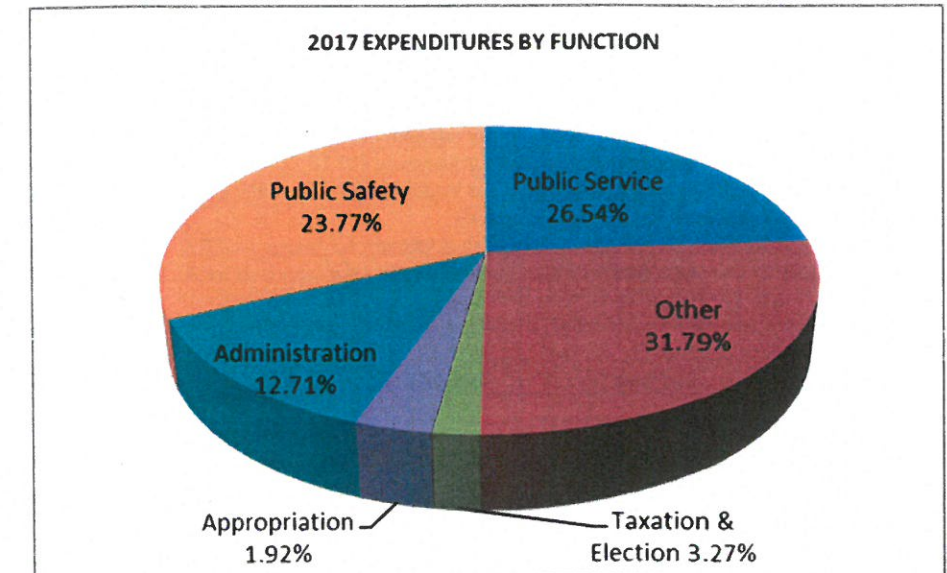
- * **County Attorney:** \$4,000 increase for appellate work
- * **Juvenile Center:** \$10,227 decrease
- * **Election:** \$36,000 decrease
- * **OCCK :** Decrease \$30,135
- * **Mental Health :** Increase \$36,607
- * **Drug Court:** \$9,272 increase legal services
- * **Animal Shelter:** \$927 increase
- * **Capital Improvement** Account for Capital projects to ensure prudent utilization of the County's resources and provide long range plans for capital assets. \$908,836 transferred from General Fund plus \$3,130,747 unencumbered funds from 2016 provides budget authority in 2017 of \$4,039,583.
- * **EIP:** County Attorney \$7,000 for key cards, chairs and desk, Sheriff \$150,000 vehicles and \$10,540 tasers, and District Court \$17,500 Courtroom update.

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 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.
- * **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 and Health Dept.

Special Funds	2016 Budget	2017 Budget	Percent Change
Road and Bridge	\$ 7,080,138	\$ 7,666,045	8.3%
Veg. Management	\$ 334,102	\$ 315,421	-5.6%
Public Health	\$ 2,336,877	\$ 2,343,425	0.3%
Employee Benefits	\$ 6,111,936	\$ 6,058,807	-0.9%
Saline Co 911	\$ 377,536	\$ -	-100.0%
Special Park & Recreation	\$ 26,618	\$ 20,424	-23.3%
Special Alcohol Program	\$ 23,578	\$ 29,988	27.2%
Expo Capital Improve. Plan	\$ 66,337	\$ 115,740	74.5%
Special Bridge Construction	\$ 2,504,198	\$ 2,529,508	1.0%
Vegetation Mgmt.Capital Imp	\$ 44,413	\$ 37,869	-14.7%
Saline Co. Capital Imp.Plan	\$ 1,950,350	\$ 4,039,583	107.1%
Health Dept Capital Imp	\$ -	\$ 126,555	100.0%
Total	\$ 20,856,083	\$ 23,283,365	11.6%

- * **Road & Bridge:** \$500,000 increase for road gravel and \$500,000 budgeted for equipment replacement.



- Public Safety**
County Attorney
Sheriff/Jail
District Court
Emergency Management
Juvenile Center
EMS
Drug Court

- Taxation Election**
County Clerk/Election
Register of Deeds
Treasurer
Appraiser

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

- Administration**
County Commission
Administrative Resource Center
General Courthouse

- Appropriation**
Fair Premium
OCCK
Commission on Aging
Soil Conservation
Mental Health

- Other**
EIP
Economic Development
Employee Benefits

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

2017 BUDGET PERSONNEL CHANGES

- 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.
- 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.
- A 2% general increase was approved in 2006 by the County Commission.
- 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