

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, Conservation District and Animal Shelter are budgeted in the General Fund.

General Fund	2017 Budget	2018 Budget	Percent Change
General Courthouse*	\$ 2,376,266	\$ 2,421,234	1.9%
Stabilization Fund*	\$ 1,945,986	\$ 1,945,986	0.0%
Commissioners*	\$ 261,232	\$ 213,705	-18.2%
County Attorney*	\$ 1,044,581	\$ 1,076,057	3.0%
County Clerk	\$ 203,078	\$ 197,103	-2.9%
Register of Deeds	\$ 215,306	\$ 221,882	3.1%
SO ADM*	\$ 2,765,321	\$ 2,829,146	2.3%
Jail*	\$ 4,060,088	\$ 5,147,318	26.8%
County Treasurer	\$ 226,263	\$ 238,985	5.6%
ARC ADM	\$ 221,817	\$ 229,723	3.6%
ARC HR	\$ 187,124	\$ 192,582	2.9%
ARC Finance*	\$ 15,239	\$ 80,239	426.5%
ARC GIS	\$ 108,074	\$ 113,046	4.6%
ARC Computer Tech	\$ 190,680	\$ 236,554	24.1%
Coroner	\$ 126,000	\$ 126,000	0.0%
District Court*	\$ 483,560	\$ 500,000	3.4%
Emer. Management	\$ 170,759	\$ 163,130	-4.5%
Planning & Zoning	\$ 253,881	\$ 262,808	3.5%
Juvenile Center*	\$ 403,255	\$ 360,230	-10.7%
EIP *	\$ 185,040	\$ 286,000	54.6%
E. M. S.	\$ 995,000	\$ 995,000	0.0%
Appraiser's Cost	\$ 670,693	\$ 699,657	4.3%
Conservation District	\$ 19,789	\$ 19,789	0.0%
Livestock & Expo	\$ 339,327	\$ 355,289	4.7%
Mental Health*	\$ 256,836	\$ 278,455	8.4%
OCCK*	\$ 198,000	\$ 207,900	5.0%
Election*	\$ 49,000	\$ 125,500	156.1%
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*	\$ 908,836	\$ 331,347	-63.5%
Drug Court*	\$ 119,906	\$ 136,986	14.2%
Animal Shelter*	\$ 31,827	\$ 32,782	3.0%
Total	\$ 19,489,744	\$ 20,481,413	5.1%

- * **General Courthouse:** \$2,165 decrease in Building Authority, \$21,570 decrease in Computer software, transferred \$31,933 for evidence agreement to Sheriff Office, reduced banking fees \$10,649, increase computer maintenance \$52,435 and decreased publications \$15,000.
- * **Commission:** \$47,527 decrease in Commission salaries.
- * **Stabilization Fund:** \$1,945,986 was placed in the General Courthouse as a reserve Account for emergencies. This was same as last year.
- * **Sheriff (Adm/Patrol):** Increase of \$63,825
- * **Sheriff (Jail):** Increase of \$1,087,230
- * **District Court:** \$6,120 increase legal services, \$3,000 increase evaluations, \$2,320 increase travel expenses, and \$5,000 increase trial expense
- * **ARC Finance:** \$65,000 increase for Assistant Co Administrator/Director of Finance position
- * **ARC Computer Tech:** \$33,458 Desktop Support Specialist position
- * **County Attorney:** \$6,000 increase for appellate work,\$3,000 increase Telephone, and

- \$4,000 increase office supplies.
- * **Juvenile Center:** \$43,026 decrease
- * **Election:** \$76,500 increase
- * **OCCK :** Increase \$9,900
- * **Mental Health :** Increase \$21,619
- * **Drug Court:** \$17,080 increase
- * **Animal Shelter:** \$955 increase
- * **Capital Improvement Account** for Capital projects to ensure prudent utilization of the County's resources and provide long range plans for capital assets. \$331,347 transferred from General Fund plus \$2,187,001 unencumbered funds from 2017 provides budget authority in 2018 of \$2,518,348..
- * **EIP:** Sheriff \$250,000 for vehicles, tasers, SORT team riot gear, stop sticks, and \$36,000Emergency Management truck

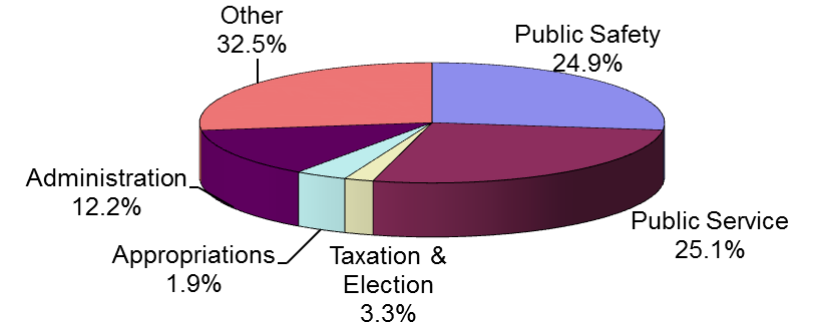
SPECIAL FUNDS

- * **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, Saline County Capital Projects and Health Dept.
- * **Special Road Construction Fund:** Kansas Statutes provides for a special fund for purpose of construction and reconstruction of county roads

Special Funds	2017 Budget	2018 Budget	Percent Change
Road and Bridge	\$ 7,666,045	\$ 7,627,103	-0.5%
Veg. Management	\$ 315,421	\$ 324,944	3.0%
Public Health	\$ 2,343,425	\$ 2,397,338	2.3%
Employee Benefits	\$ 6,058,807	\$ 6,065,336	0.1%
Special Park & Recreation	\$ 20,424	\$ 14,858	-27.3%
Special Alcohol Program	\$ 29,988	\$ 18,576	-38.1%
Expo Capital Improve. Plan	\$ 115,740	\$ 157,425	36.0%
Special Bridge Construction	\$ 2,529,508	\$ 2,080,363	-17.8%
Special Road Construction		\$ 554,452	
Vegetation Mgmt.Capital Imp	\$ 37,869	\$ 45,280	19.6%
Saline Co. Capital Imp.Plan	\$ 4,039,583	\$ 2,518,348	-37.7%
Health Dept Capital Imp	\$ 126,555	\$ 110,452	100.0%
Total	\$ 23,283,365	\$ 21,914,475	-5.9%

- * **Road & Bridge: increase** \$100,000 aggregate hauling, \$300,000 edge wedge, \$400,000 road improvement. And \$500,000 budgeted equipment replacement.

2018 EXPENDITURES BY FUNCTION



- 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 Road Improvement
- Health Dept. Capital Improvement
- Special Bridge Construction
- Capital Improvement
- Bond & Interest
- Special Parks & Recreation
- Special Alcohol Programs
- Access TV
- Expo Capital Improvement

2018 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.

- 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 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. In 2017 a \$750 increase addresses the low range positions discrepancy
- m. 3% general increase was approved for salary adjustment for wages in 2018.

2018 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 2018 General Fund EIP of \$286,000 is \$10,096 less than the 2017 EIP of \$185,040.

All equipment scheduled to be purchased in 2018 for General Fund:	
Sheriff Office Vehicle and equipment replacement	\$ 250,000
Emergency Mngt.	\$36,000
General Fund EIP	\$286,000
Road & Bridge Equipment Fund	\$500,000

TOTAL EQUIPMENT IMPROVEMENT PROGRAM \$786,000

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.

Know Ink software	\$ 8,125
Voting Machine Mt.	\$52,435
Server videos and photos	\$30,738
Public safety e911 upgrade	\$25,000
40 computer replacements	\$24,000
Microsoft Office licenses	\$ 9,500
Smart TV Courtrooms	\$3,500
Jail Video Surveillance	\$38,600
Sheriff fleet software	\$2,800
Server Replacement	\$6,500
Antivirus license	\$9,362
General Fund TIP	\$210,560
Health Department (computer, software)	\$4,750

TOTAL TECHNOLOGY IMPROVEMENT PROGRAM \$215,310

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

\$577,554

BRIDGE IMPROVEMENT PLAN

\$1,155,108 Special Bridge Fund

TOTAL ROAD & BRIDGE IMPROVEMENT PLAN \$1,732,662

BUDGET ASSUMPTIONS

- * Property taxes are the primary source of revenue funding for county services.
- * State mandated tax lid effective 1-1-2017 may hamper ability to raise revenue to support public services
- * 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 2018 will increase by 3%.
- * Property tax delinquency rate has remained stable
- * 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 2018 budget are:

- a. Increase in county wide assessed valuation of \$11,722,346 (from \$565,831,560 in 2017 to \$577,553,906 in 2018).
- b. Revenue generated from county property taxes are estimated to increase by \$477,957 (from \$21,063,647 in 2017 to \$21,541,604 in 2018).
- c. Budgeted expenditures for Road and Bridge are 24.205% of total budget. (Includes Special Bridge and Special Road Construction).
- d. Employee salaries and benefits constitute 43.5% of the total budget.
- e. A stabilization reserve account of 9.50% 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 4.8% of total general fund expenditures in a non-appropriated balance plus establishing a stabilization reserve account allows the balance in the general fund of 14.35%. This is .65% 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 2018.

Monte Shadwick Robert Vidricksen Rodger Sparks Jim Weese Mike White
1st District 2nd District 3rd District 4th District 5th District

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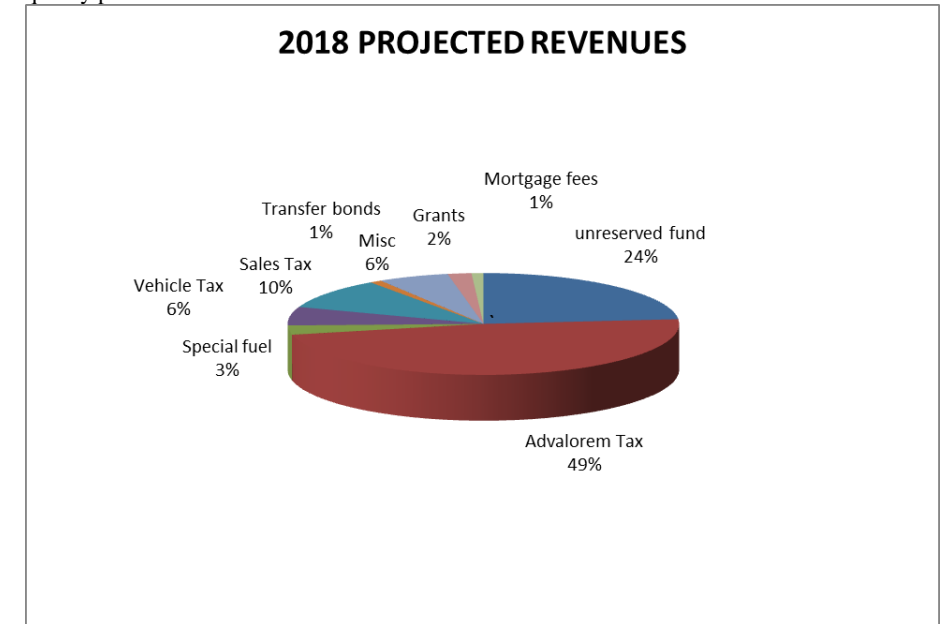
Or view the 2017 Budget on Saline County's website at: www.saline.org



**SALINE COUNTY
2018 BUDGET OVERVIEW**

INTRODUCTION

The 2018 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 2018.



CHANGE IN 2018 REVENUE FROM 2017

Description	2017	2018	Percent Change
	Budget	Budget	
Unreserved Funds	\$ 11,062,236	\$ 10,445,607	-5.90%
Ad Valorem Taxes*	\$ 21,063,647	\$ 21,541,604	2.22%
Spec Highway Fuel Tax	\$ 1,186,374	\$ 1,217,849	2.58%
Vehicle Tax	\$ 2,583,414	\$ 2,572,773	-0.41%
Local Sales Tax	\$ 4,300,000	\$ 4,350,000	1.15%
Mortgage Registration Fees	\$ 250,000	\$ 250,000	0.00%
Miscellaneous Revenues	\$ 2,402,180	\$ 2,681,934	10.43%
Grants	\$ 785,968	\$ 860,476	8.66%
Special Road Construction	\$	\$ 577,554	
Non Appropriated	\$ 915,000	\$ 994,038	7.95%
TOTAL REVENUE	\$ 45,141,819	\$ 45,491,835	0.77%

*Does not include delinquency computation

NANC'S NOTES:

Non appropriated amount - in the total of the General fund

Budget Authority – the total amount on the Notice of Budget Hearing under the column Budget Authority for Expenditures