

Barton County Commission Agenda Meeting Minutes

Recorded audio is available on compact disk upon request to the Barton County Clerk's Office, 1400 Main – Room 202, Great Bend, Kansas 67530.

Phone (620) 793-1835 \ Fax (620) 793-1990 \ Email clerk@bartoncounty.org

Requests to be made pursuant to the Kansas Open Records Act and County Policy. Estimated cost of disk – Five Dollars (\$5.00).

September 14, 2015

The Board of Barton County Commissioners convened this 14th day of September 2015, at the Barton County Courthouse.

Members present:

Kenny Schremmer, Commissioner, 1st District, Chairman

Homer Kruckenberg, Commissioner, 2nd District

Don Davis, Commissioner, 3rd District

Alicia Straub, 4th District

Jennifer Schartz, Commissioner, 5th District (Chairman Pro-Tem)

Donna Zimmerman, County Clerk

Richard Boeckman, County Counselor/Administrator

BUDGET HEARING

9:00 a.m.

I. BUDGET HEARING: This Budget Hearing has been scheduled for the purpose of reviewing the proposed 2016 Operating Budget for Barton County.

A. BUDGET HEARING: 2016 Operating Budget:

-Elected officials, Department Heads and supported agencies were asked to submit preliminary budget requests for the 2016 Operating Year. After reviewing the requests, the Commission then overviewed the proposed budget and made revisions. The proposed 2016 Operating Budget is now presented to the Barton County Commission to receive public comment.

Richard Boeckman, County Counselor/Administrator, read the 2016 Budget Message.
(SEE ATTACHED)

Mary Hoisington, Great Bend Tribune, questioned the cost per thousand for a 5 mill increase on residential property. Donna Zimmerman, County Clerk, said approximately \$0.58 per thousand average. Hoisington also asked what the average residential property value is in Barton County. The information was not available at this time.

Commissioner Schremmer said it is important to meet the needs of the residents of Barton County and that a lot of thought and consideration has gone into doing the best for the County.

Jim Johnson, Sunflower Diversified, asked when Oil & Gas values are determined and how. Boeckman said the rate is set by the state and is typically done in February.

Becky Wornkey asked for clarification on the increase to the Health Department. Boeckman said they remain at the same mill levy and explained the Health Department has been able to secure additional grants that add additional revenue, but also increases expenditures. Wornkey expressed her disappointment that employees will not get pay raises.

Commissioner Straub said she would not vote for a budget without expenditure decreases.

Commissioner Davis said there has been a significant amount of money refunded this year due to the oil companies that was expected to be used for county operations.

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Jessica Wilson, Financial Officer, said the State provided a (CPI) Consumer Price Index at 1.6%. By not increasing the budget by that percentage, the County is not keeping up with inflation. Wilson said she looks at this as a cut.

Commissioner Schartz said this was the most difficult budget year so far and noted no one wants to raise 5 or 6 mills. We simply can't cut our way out of this problem.

II. CLOSE BUDGET HEARING:

Commissioner Schartz made a motion to close the budget hearing at 9:40 a.m.

Commissioner Davis seconded the motion.

All voted aye. Motion passed.

I. OPENING BUSINESS:

Commissioner Schremmer called the meeting to order at 9:40 A.M.

Commissioner Straub moved to approve the agenda.

Commissioner Schartz seconded the motion.

All voted aye. Motion passed.

The minutes of the September 8, 2015 Regular Meeting were not available.

II. OLD BUSINESS:

There was no old business.

III. NEW BUSINESS:

RESOLUTION 2015-20: A Resolution Expressing the Property Taxation Policy of the Board of County Commissioners of Barton County, Kansas, with Respect to Financing the 2016 Annual Budget for Barton County:

-Resolution 2015-20, Expressing the Property Taxation Policy of the County, details the costs of providing services.

Jessica Wilson, Financial Officer, said a resolution is needed in order to exceed the tax lid computation.

Tax Lid Computation	\$ 10,415,473
Actual Levy	\$ 10,571,312
Increase	\$ 155,839

Commissioner Davis moved to adopt Resolution 2015-20, A Resolution Expressing the Property Taxation Policy of the Board of County Commissioners of Barton County, Kansas, with Respect to the Financing of the 2016 Annual Budget for Barton County.

Commissioner Straub seconded the motion.

All voted aye. Motion passed.

B. ADOPTION OF THE 2016 BARTON COUNTY OPERATING BUDGET:

-At the Budget Hearing for the Proposed 2016 Operating Budget for Barton County, conducted prior to this Regular Agenda Meeting, public comments were received. The Commission is now asked to consider adoption of the budget.

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Commissioner Schartz moved to approve the 2016 Barton County Operating published budget. Commissioner Davis seconded the motion. Commissioner Schremmer, Commissioners Davis and Commissioner Schartz voted aye. Commissioner Kruckenberg and Commissioner Straub voted nay. Motion passed 3 - 2.

C. ADOPTION OF THE 2016 AUTHORIZED POSITIONS LISTING:

-As adopted by the Commission, the 2016 Operating Budget contains costs associated with personnel for County departments. To assure that offices are operating with appropriate personnel, the 2016 Authorized Positions listing is presented for adoption. The listing includes all County positions, including Central Kansas Community Corrections and 20th Judicial District Juvenile Services, since both fall under the umbrella of County operations.

Richard Boeckman, County Counselor/Administrator, said there were 181 authorized positions in the 2015 budget. The 2016 budget includes 182 authorized employees with the one additional position for Community Corrections.

Commissioner Davis moved to approve the 2016 Authorized Positions Listing. Commissioner Schartz seconded the motion. All voted aye. Motion passed.

D. CAPITAL IMPROVEMENT PLAN:

-Through the budgeting process, Barton County plans for cash transfers, as savings, to the Capital Improvement Plan. This plan, as revised each year, allows for the projected maintenance and remodeling of County buildings and major modifications to roads and bridges.

Richard Boeckman, County Counselor/Administrator, said the pipes in the courthouse are disintegrating from the inside out and will have to be replaced at some point. Boeckman said \$150,000 was allocated to that potential expense in 2016 Capital Improvement Plan. \$150,000 has been allocated for the replacement of the boiler in 2017. Boeckman noted the Sheriff has anticipated expenses for long needed repairs of the administrative building in 2017 of approximately \$40,000. Road & Bridge has significant expenditures of around \$1,334,500 for overlay projects.

Commissioner Schartz moved to adopt the 2016 Capital Improvement Plan. Commissioner Davis seconded the motion. All voted aye. Motion passed.

E. EQUIPMENT REPLACEMENT PLAN:

-Through the budgeting process, Barton County plans for cash transfers, as savings, to the Equipment Replacement Plan. The plan is developed and revised each year for the purpose of ensuring that equipment costs is kept at a manageable level.

Richard Boeckman, County Counselor/Administrator, said he met with the various department heads to determine upcoming needs. Election equipment may have to be replaced in 2016, therefore \$350,000 is allocated for that expense. As is typical for most years, Road & Bridge has a significant replacement plan of approximately \$705,000.

Commissioner Davis moved to approve the adoption of the 2016 Equipment Replacement Plan. Commissioner Schartz seconded the motion. All voted aye. Motion passed.

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SOUTHWEST DEVELOPMENTAL SERVICES, INC: Agreement for Services:

-Southwest Developmental Services, Inc. (SDSI) is the Community Developmental Disability Organization (CDDO) for the County. Under the 2016 service agreement, SDSI will provide all services required by Kansas statutes for a CDDO for a total of \$70,000.00.

Richard Boeckman, County Counselor/Administrator, introduced Mark Hinde, SDSI.

Mark Hinde said they began providing services in Barton County July 1, 2005. Hinde introduced Andrea Jacobs, Brad Brack and Steve Sandoval from the local office. Hinde said he appreciates the County's business.

Commissioner Schartz moved to approve the SDSI Agreement for Services for 2016 at \$70,000.00. Commissioner Davis seconded the motion. All voted aye. Motion passed.

G. COUNTY SERVICES: Informational Update:

-Mr. Boeckman will provide the informational report of work completed during the last period. The report, which will be made available to the media, will serve as a public reminder of the services provided by the County on a regular basis.

Information Only. No Action Required.

IV. ENDING BUSINESS:

1. Announcements
2. Appointments

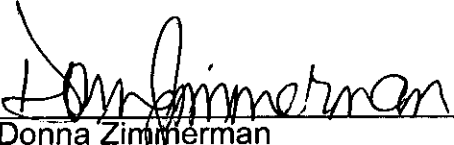
OTHER BUSINESS:

- Comm Straub: Funding the Humane Society increase vs no increase for Sunflower Diversified Early Intervention sends the wrong message. A message we take better care of animals than our children.
- Comm Schartz: Sunflower Diversified also receives State and Federal Funding.
- Comm Kruckenber: How is the Air Fest coming along?
- Richard Boeckman: The Sheriff's Office and Road & Bridge are assisting with the Air Fest.

VI. ADJOURN:

Commissioner Davis made a motion to adjourn at 10:12 A.M.
Commissioner Schartz seconded the motion.
All voted aye. Motion passed.

ATTEST:


Donna Zimmerman
Barton County Clerk


Kenny Schremmer, Chairman

RESOLUTION 2015-20

A Resolution Expressing the Property Taxation Policy of the Board of County Commissioners of Barton County, Kansas, with Respect to Financing the 2016 Annual Budget for Barton County

WHEREAS, K.S.A. 79-2925b provides that a Resolution be adopted if property taxes levied to finance the 2016 Barton County Budget exceed the amount levied to finance the 2015 Barton County Budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year; or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes or no-fund warrants; and

WHEREAS, budgeting, taxing and service level decisions for all County services are the responsibility of the Board of County Commissioners; and

WHEREAS, Barton County provides these essential services to protect the health, safety and well being of its citizens; and

WHEREAS, the cost of the provision of these services continues to increase; and

WHEREAS, the Kansas State Legislature failed to fulfill its obligation in regard to the statutory funding of demand transfers and, by significantly limiting State revenue sharing payments to Counties, has contributed to higher County property tax levies to finance the 2016 Barton County Budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Barton County, Kansas, that the public is hereby notified of the possibility of increased property taxes to finance the 2016 Barton County Budget due to the above mentioned constraints; and

FURTHER, that on September 2, 2015, the Budget Summary was published in the official County newspaper, notifying the public of the property tax rate and Budget Hearing; and


FURTHER, that the Board of County Commissioners conducted the aforesaid Budget Hearing on the 14th of September, 2015, at 9:00 a.m., and heard public comments and addressed questions on the proposed budget; and

FURTHER, that the public comments were taken into consideration prior to the adoption of the 2016 Operating Budget.

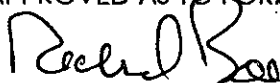
FURTHER, that this Resolution shall be published in the Great Bend Tribune.

ADOPTED this 14th day of September, 2015.

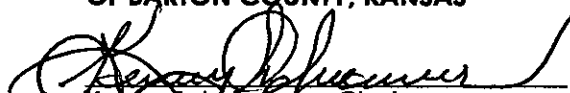
ATTEST:


Donna Zimmerman
County Clerk




APPROVED AS TO FORM

Richard A. Boeckman,
County Counselor

**BOARD OF COUNTY COMMISSIONERS
OF BARTON COUNTY, KANSAS**


Kenny Schrenner, Chair


Don Davis, Commissioner


Homer Kruckenberg, Commissioner


Jennifer Schartz, Commissioner


Alicia Straub, Commissioner

2016 BUDGET MESSAGE

The 2016 budget has been both frustrating and challenging. It has been frustrating because for the second year in a row delays by the Treasurer has caused delays with the audit. The Commissioners did not receive the audit until August 31st this year due to those delays. In adopting the budget on September 14th the Commissioners are over a month late in adopting a budget compared to most years. Last year the budget was late due to similar reasons.

The only advantage to this delay is that the Commissioners have had more time to consider a very challenging 2016 budget. The 2016 budget has been challenging because the county has a significant revenue loss for the second year in a row. The revenue loss for 2016 is more significant than in 2015. The 2016 revenue loss is just over \$1 million dollars. For the 2015 budget the revenue loss was approximately \$410,000.00. Over the past two years the county has had significant revenue losses.

As will be explained, the Commissioners have determined to hold expenditures as closely to 2015 levels as possible. In order to fund expenditures at that level, with very small expenditure increases for the 2016 budget, an increase in revenue the equivalent of 6 mills is required.

A mill in 2015 is worth \$270,067.00. A mill in 2016 will be worth \$243,232.00, a difference of \$26,836.00. This decline in the value of a mill is primarily attributable to oil and gas valuation decreases. The math is simple. $\$26,836 \times \text{the 2015 mill levy } 37.461 = \$1,005,303.00$. This means just to fund the 2016 budget at 2015 levels the mill levy must increase by 4.13 mills. There are two other factors that impact the 2016 budget. 2016 expenditures increase very slightly. The increases are primarily due to 2016 general election costs, and increased banking costs. These increased costs overall amount to \$132,120, the equivalent of .55 mill. The Commissioners are aware that other county revenues have decreased in 2015. Sales and use tax revenues are down compared to 2015, and other sources of revenue have declined. Because of less revenue in 2015, there will be less cash carry forward for 2016. Another 1.32 mills are necessary to offset lost revenues and less cash carry forward to fund the budget at a 6 mill level. To repeat to fund the budget at 2015 levels with a very small expenditure increase, 6 mills are needed. *in CO. Treas. etc*

A shortfall of one million dollars is a considerable revenue loss for Barton County. The Commissioners have considered a variety of options to address this shortfall. Those options are:

1. Reduce expenditures
2. Use reserves
3. Increase revenues
4. Use a combination of 1, 2, and 3.

I will review each of the options.

1. REDUCE EXPENDITURES At a commissioner/department head luncheon on July 6th I presented a plan that would have reduced expenditures across the board for all departments and supported agencies by 5%. That plan would have resulted in expenditure reductions just over \$900,000.00. I also presented to the commissioners information about expenditure reductions if commissioners reduced employee pay by 5%. That would have reduced expenditures by approximately \$450,000.00. A combination of these proposals would have reduced expenditures by a total of approximately \$1,350,000.00.

The Commissioners discussed the expenditure reductions with the department heads. Recall that in the 2010 and 2011 budgets the commissioners reduced expenditures for all departments by 5%. With several exceptions, and exclusive of payroll, those reductions have not been replaced. This means most departments have the same spending authority in 2015 as they had in 2011. We all know costs have increased over those years. Many department heads told you they could not absorb another 5% reduction in expenditures without laying off employees. Elected officials and department heads told you they already are working with a very lean work force. Laying off employees would impact the ability of departments to provide services to the citizens of Barton County.

A pay reduction presented issues. In the 2015 budget the commissioners had as a goal to increase employee wages to counter serious problems departments were experiencing to hire and retain qualified employees. In my 2015 budget message I commented that the sheriff, 911, road and bridge, and county attorney and other departments had all lost employees due to inadequate county wages. The 2015 budget contained funds to provide for a 4% increase in the wage line for raises. The sheriff has commented that for the first time in decades the county was competitive pay wise with other local law enforcement agencies. The raise boosted morale and I can see in 2015 that the quality of job applicants is improving. Reducing wages would have lost these gains and put the employees in worse condition than they were in in 2014.

These proposals were dramatic. I presented several other less dramatic expenditure reduction proposals as the budget season progressed.

With expenditure reductions road and bridge would have considerably less money to repair and replace county roads and bridges. Public safety agencies like 911 likely would lay off employees. Many of the services the County provides are mandated by statute. Those statutory mandates make it difficult to reduce those services. For example, the elected officials must perform their legally mandated duties and need employees to perform those services. Cuts to supported agencies would have been painful to those agencies and the citizens they serve.

After careful consideration and discussion the Commissioners have decided not to reduce expenditures in the 2016 budget. However, the Commissioners did decide they will not increase expenditures for 2016 over 2015 expenditures with some minor exceptions. This means there is no employee pay raise in the 2016 budget. It also means the county departments can continue to provide required and expected services, although there will be no expansion of services. The supported agencies will in almost all cases receive funding at the same levels as 2015.

The County will continue to maintain essential services but will not be expanding any essential services.

2. **USE RESERVES** The County presently has \$2,418,325.85 in capital improvement and \$2,088,987.71 in equipment replacement for a total of \$4,507,313.56. The county has received \$1,791,623.62 over the last two years in oil and gas valuation depletion moneys. Those moneys have helped the County's reserve position substantially. There are those who might say the Oil and Gas Valuation Depletion Fund money was intended for a situation exactly like this one. Why are the Commissioners considering a mill levy increase when the Oil and Gas Valuation Depletion Fund money could be used to fund the 2016 budget?

There are many answers to this question. Having reserves means the County can pay cash instead of borrowing money for high cost projects. They county has no debt. This saves the citizens of the county money in the long run by not having to pay interest on loans. Having cash provides flexibility and the ability to respond quickly if necessary to an emergency because money is on hand.

The best answer though is the possibility the Legislature will place a tax lid on cities and counties during the 2016 legislative session.

A tax lid was passed by the 2015 legislature. Highly summarized, the tax lid provided cities and counties could not raise new revenue without a vote of the citizens, and then provided no meaningful way for an election to occur. The legislation initially was proposed with an effective date of 2018 but was passed by the legislature with an effective date of 2016, which means it would have impacted the present budget. That legislation provided no ability whatsoever for cities and counties to prepare for the lid. The legislature recognized the flaws in this legislation and during sine die amended it to re-impose the 2018 date. This means that for the 2018 budget the Commissioners must expect a tax lid. One can hope the legislature will revisit the tax lid issue but one cannot be sure, nor can one predict with any certainty what that future legislation will look like. It could be less friendly to cities and counties than the present legislation, which in my opinion is not friendly to cities and counties at all.

One cannot predict what the legislature will do nor can one predict what will happen to county valuations in the next two years.

I think that were in not for the tax lid that the Commissioners would more aggressively use a combination of reserves and a mill levy increase to make up the shortfall. The Commissioners would be making a bet that valuations will improve and future valuation increases would help to offset the revenue loss. The present scenario, with a tax lid lurking, makes that option a very risky bet. If the Commissioners do not address the revenue shortfall and a tax lid is in place, the revenue shortfall likely could not be replaced in subsequent years. The only result in this scenario is a significant diminishment of services the county provides because the cash to pay for those services would continue to decrease as years pass.

3. INCREASE REVENUES Ultimately the 2016 budget problem is a revenue problem. The County has lost \$1 million in revenue due to valuation declines, and has lost other revenues. As I have demonstrated, the Commissioners evaluated the expenditure reduction option and for reasons stated, have determined not to use that option. Use of reserves carries with it significant risks. The issue is then how much to raise the mill levy? If the Commissioners choose to make up the revenue shortfall by a mill levy increase only, that increase will be 6 mills. The advantage to this course of action is that lost revenues are replaced. The proposed tax lid is revenue, not a mill levy; tax lid. This means if valuations increase in future years the Commissioners could not take advantage of the valuation increases to make up the shortfall without an election, and again, no one can predict if the legislature will fix the flaw in the legislation that makes an election virtually impossible. A 6 mill increase provides no new revenues. A 6 mill increase maintains the status quo. Such an increase enables the County to provide existing services but no new or extended services.

4. USE A COMBINATION OF 1, 2, and 3. The commissioners have discussed raising the mill levy 5 mills and using reserves to make up the difference – using reserves totaling \$243,232.00. This approach raises the mill levy but not as much. This approach put less of a burden on the taxpayers of the County but does not fully address the revenue issues I have outlined. The Commissioners would then not be bringing in sufficient revenue to fund the level of spending in the 2016 budget.

The attached chart shows the impact of a 5 mill increase on various properties valued at \$100,000.00.

Type of Property	Value	Current Taxes	5 Mill Increase	Taxes	
				(5 Mill Inc)	(6 Mill Inc)
Residential (Current Levy 172.636)	100,000	1,985.31	57.50	2,042.81	2,054.31
Commercial (Current Levy 172.636)	100,000	4,316.00	125.00	4,441.00	4,466.00
Dryland in Albion Township					
(Typical Section - Current Levy 162.242)	43,020	2,093.89	64.53	2,158.42	2,171.33
Irrigated Land in Albion Township					
(Typical Section - Current Levy 162.242)	53,410	2,599.60	80.12	2,679.72	2,695.74
Native Grass Land in Albion Township					
(Typical Section - Current Levy 162.242)	4,910	238.98	7.37	246.35	247.82

The commissioners have had many discussions concerning the 2016 budget. Most discussion I have listened to since early June point to either a 6 mill budget increase or a 5 mill budget increase, with \$243,232.00 in reserves used to make up the difference. The Finance Officer has prepared both budgets and staff is prepared to present to you the budget you choose for signature after you vote. Both budgets are identical excepting the funding mechanism.

I will now discuss the details of the 2016 budget.

NOTICE OF BUDGET HEARING

The governing body of
BARTON COUNTY, KANSAS
will meet on September 14, 2015 at 9:00 AM at Barton County Courthouse, 1400 Main, Room 106, Great Bend KS 67530 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Barton County Administrator's Office, 1400 Main, Room 107 Great Bend KS 67530 and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Est. Tax Rate*
General	6,676,967	11.473	7,296,016	11.019	7,428,136	3,363,776	13.830
0							
0							
Road and Bridge	5,089,488	11.727	4,770,750	12.107	4,770,750	3,455,212	14.205
Noxious Weed	879,945	1.136	806,150	0.759	806,150	227,613	0.936
Special Bridge Replacement	693,107	0.950	360,000	0.919	360,000	310,451	1.276
Employee Benefit Fund	2,351,006	7.066	2,776,200	9.365	2,776,200	2,309,747	9.496
Ambulance Fund	465,850	1.573	465,850	1.532	465,850	424,879	1.747
Mental Health	125,000	0.419	125,000	0.414	125,000	113,274	0.466
Developmental Disabilities	80,000	0.262	70,000	0.226	70,000	63,000	0.259
Health Fund	1,141,411	0.800	1,307,583	0.802	1,417,454	219,721	0.903
Special Liability	36,975	0.181	93,000	0.240	93,000	51,686	0.212
Memorial Parks	39,402	0.119	40,000	0.078	40,000	31,953	0.131
Solid Waste	1,076,779		1,177,860		1,174,310		
Special Alcohol	4,100		5,783		4,771		
Special Parks	4,317		3,019		2,290		
911 Emergency Telephone Tax	120,903		166,500		166,500		
CJIS / CAD	83,190		89,439		34,000		
Non-Budgeted Funds-A	2,577,311						
Non-Budgeted Funds-B	1,436,226						
Non-Budgeted Funds-C	770,141						
Totals	23,652,118	35.706	19,553,150	37.461	19,734,411	10,571,312	43.461
Less: Transfers Net	1,020,526		43,000		45,000		
Expenditure Total	22,631,592		19,510,150		19,689,411		
Tax Levied	9,739,122		10,116,912		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	272,753,179		270,067,190		243,231,645		

Outstanding Indebtedness, January 1,	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

Donna Zimmerman
Clerk

The basic formula for a municipal budget is expenditures less revenue equals the amount of mill levy money needed to fund the budget. I will work through the formula, but will do so by first addressing revenue.

REVENUES

I have already discussed with you the impact on the budget of significant valuation declines and resultant loss of revenue. Mill levy money does not fund the entire budget. There are a variety of other revenue sources.

MAJOR REVENUE SOURCES - General Fund		
Ad Valorem Tax	\$ 3,363,776	55%
Delinquent Tax	\$ 38,888	1%
Motor Vehicle Taxes	\$ 290,846	5%
Recreational Vehicle Tax	\$ 4,509	0%
16/20M Vehicle Tax	\$ 8,640	0%
Commercial Vehicle Tax	\$ 22,937	0%
Watercraft Tax	\$ 2,370	0%
Neighborhood Revitalization	\$ (38,907)	-1%
Sales Tax	\$ 1,735,000	28%
Compensation Use Tax	\$ 80,000	1%
Other Tax	\$ 77,290	1%
Emergency Risk Management	\$ 24,000	0%
Sheriff, Prisoner Keep, and Others	\$ 124,100	2%
Environmental Management, Fees, and Grants	\$ 8,000	0%
Register of Deeds	\$ 130,000	2%
County Attorney, Diversion, and Other Fees	\$ 12,000	0%
District Court	\$ 75,000	1%
Motor Vehicle Operating Account	\$ 40,000	1%
Other Income	\$ 108,000	2%
Interest on Idle Funds	\$ 30,000	0%
Total	\$ 6,136,449	100%

Another major revenue source is the City and County Highway Gas Tax. That amounts to \$964,173.00 in 2016, a decline of \$68,947.00 compared to 2015.

EXPENDITURES

Expenditures stay largely the same in 2016 as compared to 2015.

GENERAL FUND				
DEPARTMENT TOTALS	2015 Budget	2016 Budget	Difference	Percentage
County Commissioners	\$ 105,505	\$ 105,505	\$ -	0.00%
County Clerk	\$ 277,405	\$ 277,405	\$ -	0.00%
County Clerk - Election	\$ 66,950	\$ 152,450	\$ 85,500	127.71%
County Treasurer	\$ 159,960	\$ 181,560	\$ 21,600	13.50%
County Attorney	\$ 491,855	\$ 496,095	\$ 4,240	0.86%
Register of Deeds	\$ 118,130	\$ 120,910	\$ 2,780	2.35%
Sheriff	\$ 1,138,045	\$ 1,138,045	\$ -	0.00%
Juvenile Detention	\$ 78,770	\$ 78,770	\$ -	0.00%
Detention Facilities	\$ 1,292,991	\$ 1,292,991	\$ -	0.00%
Appraiser	\$ 413,560	\$ 413,560	\$ -	0.00%
District Clerk / District Expenses	\$ 416,000	\$ 416,000	\$ -	0.00%
Courthouse General	\$ 580,505	\$ 592,505	\$ 12,000	2.07%
Administrator	\$ 475,905	\$ 475,905	\$ -	0.00%
Information Technology	\$ 182,250	\$ 182,250	\$ -	0.00%
Finance General	\$ 583,340	\$ 589,340	\$ 6,000	1.03%
Emergency / Risk Management	\$ 63,890	\$ 63,890	\$ -	0.00%
Engineering	\$ 202,295	\$ 202,295	\$ -	0.00%
Environmental Management	\$ 88,925	\$ 88,925	\$ -	0.00%
Communications	\$ 559,735	\$ 559,735	\$ -	0.00%
Total	\$ 7,296,016	\$ 7,428,136	\$ 132,120	1.81%

AGENCY \ ACTION SUPPORTED	2014 Budget	2015 Budget	2016 Proposed Budget
Barton County Arts Council	\$ 4,000	\$ -	\$ -
Barton County Fair Association	\$ 24,000	\$ 25,000	\$ 25,000
Barton County Historical Society	\$ 46,500	\$ 46,500	\$ 46,500
Barton County Soil Conservation	\$ 24,650	\$ 24,650	\$ 24,650
Golden Belt Humane Society	\$ 16,250	\$ 30,000	\$ 30,000
Great Plains Development	\$ 5,500	\$ 6,890	\$ 6,890
Barton County Extension	\$ 180,000	\$ 215,000	\$ 215,000
Volunteers in Action / RSVP Medical Transport Program	\$ 8,000	\$ 8,000	\$ 14,000
Sunflower Diversified - Early Intervention	\$ 15,000	\$ 10,000	\$ 10,000
SW Kansas Agency on Aging	\$ 1,400	\$ 1,500	\$ 1,500
Prairie Enterprise Project	\$ 10,000	\$ -	\$ -
Teen Court	\$ 3,000	\$ 3,000	\$ 3,000
Miscellaneous Contractual	\$ 75,000	\$ 75,000	\$ 75,000
Economic Development	\$ 50,000	\$ 77,800	\$ 77,800
Community Development - Scenic Byway	\$ 10,000	\$ 10,000	\$ 10,000
Ambulance - Special Distribution	\$ -	\$ 50,000	\$ 50,000
TOTAL APPROPRIATIONS	\$ 473,300	\$ 583,340	\$ 589,340

NON-GENERAL FUND BUDGETS				
DEPARTMENT TOTALS	2015 Budget	2016 Budget	Difference	Percentage
Road and Bridge	\$ 4,770,750	\$ 4,770,750	\$ -	0.00%
Noxious Weed	\$ 806,150	\$ 806,150	\$ -	0.00%
Special Bridge	\$ 360,000	\$ 360,000	\$ -	0.00%
Employee Benefits	\$ 2,776,200	\$ 2,776,200	\$ -	0.00%
Ambulance	\$ 465,850	\$ 465,850	\$ -	0.00%
Mental Health	\$ 125,000	\$ 125,000	\$ -	0.00%
Developmental Disability	\$ 70,000	\$ 70,000	\$ -	0.00%
Health	\$ 1,307,583	\$ 1,417,454	\$ 109,871	8.40%
Special Liability	\$ 93,000	\$ 93,000	\$ -	0.00%
Cemetery \ Memorial Parks	\$ 40,000	\$ 40,000	\$ -	0.00%
Solid Waste	\$ 1,177,860	\$ 1,174,310	\$ (3,550)	-0.30%

GOALS

Adopting a budget is the most important function the Commissioners perform each year. The budget sets policy for the following year since the budget contains funding for county operations. The Commissioners have faced two extremely challenging budget years, in 2015 and again in 2016. Revenues have declined but the citizens of the County still expect the County to provide quality services to the taxpayers. The Commissioners by adopting the 2016 budget have stated their policy to continue providing services at the same level as the past several years. There is neither an increase nor is there a decrease in services. The Commissioners recognized the value of county employees last year by providing a pay raise and continue to recognize the value of the employees by not reducing wages or laying off employees this year. The Commissioners see the County on a positive track and want to keep the county on that track without unduly burdening the taxpayers of the county with a tax increase any larger than necessary to offset significant revenue losses.

I want to thank the Commissioners, the Clerk, and the Finance Officer in particular for their efforts this year. Many supported agency leaders and supporters actively assisted in the budget process. Department heads and elected officials contributed time and talent, and good suggestions.