

Barton County Commission Agenda Meeting Minutes

Recorded audio is available on compact disk upon KORA 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

Meetings Live Streamed through **Microsoft Teams**® at the following link: <https://bit.ly/3EhXnk8>

December 31, 2021

The Board of Barton County Commissioners convened this 31st day of December 2021, at the Barton County Courthouse.

Members present:

Kirby Krier, Commissioner, 1st District

Barb Esfeld, Commissioner, 2nd District

Shawn Hutchinson, Commissioner, 3rd District *(Chairman Pro-Tem)*

James R. Daily, Commissioner, 4th District, Chairman

Jennifer Schartz, Commissioner, 5th District

Barry McManaman, Interim County Administrator

Members attending via Teams®:

Donna Zimmerman, County Clerk

BUDGET AMENDMENT HEARING

9:00 a.m. Until Close

-This Budget Amendment Hearing has been scheduled to receive comments relative to amending the 2021 Operating Budget for the following Barton County Funds – General Fund, Road and Bridge, Special Bridge. Despite the efforts of elected officials and department heads, budget estimates must be adjusted so that funds fall within budgetary laws.

The Budget Amendments will now be presented to the Barton County Commission to receive public comment.

Matt Patzner, Financial Officer, said the budget amendments are due to unanticipated revenue from various sources unrelated to ad-valorem tax. Amending the General Fund budget will increase budget authority by \$1,000,000 to allow for the transfer of unanticipated revenue into reserve funds for future projects. Amending the Road and Bridge budget will increase budget authority by \$315,000 to cover additional purchases of aggregates and other consumable goods that are necessary for operations, as well as future road overlay projects that will be funded by Federal Funds Exchange money and other unanticipated revenue. Amending the Special Bridge budget will increase budget authority by \$190,000 to allow for the transfer of unanticipated revenue into reserve funds for future projects if it is deemed practical and necessary.

Commissioner Krier asked about the term deemed practical and necessary. Patzner said this does not commit you to making the transfer. The amendments would avoid any potential budget violations.

Commissioner Hutchinson asked for the total in reserves for 2021 versus 2022. Patzner said this point last year pre-transfer the County had \$6,884,000 in reserves. After the transfer, the balance was \$9,384,000. Currently, there is just under \$8 million pre-transfer. Hutchinson said we have more in reserves this year than last year which is more now than when he took office.

Commissioner Esfeld said transfers occur in March, correct? Patzner said we have made transfers as early as February, but more recently have been transferring funds in June. Esfeld asked if there is a certain percentage of people who will not pay their taxes. Patzner said generally 3%.

Patzner said at year-end property tax payments are sitting in a holding fund to be disbursed in January to the taxing entities.

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Commissioner Krier said we transfer the money in June because of the audit, but I remember making the transfers as early as January/February in the past. Krier asked if that was because of our audit to make sure we spent the money that we get from the federal government the previous year, that we do not have to pay it back.

Patzner said that is a big part of it. If there were anything that needed to be corrected or some sort of major violation and we had to pay that money back, that would obviously affect what we could transfer. Patzner said there is a \$750,000 threshold for a single audit we deal with. Pre-2020 we had gotten close but had not had to comply with the single audit until recent years.

Commissioner Hutchinson said waiting until the very last day of the year gave us a really good overview and exact numbers to work with.

CLOSE OF BUDGET AMENDMENT HEARING

Commissioner Krier moved to close the Budget Amendment Hearing and move into the Agenda Meeting. Commissioner Esfeld seconded the motion. All voted aye. Motion passed.

I. OPENING BUSINESS:

Commissioner Daily called the meeting to order at 9:08 A.M.

Commissioner Schartz moved to approve the agenda. Commissioner Hutchinson seconded the motion. All voted aye. Motion passed.

II. OLD BUSINESS:

There was no old business.

III. NEW BUSINESS:

A. AMENDMENT OF THE 2021 BARTON COUNTY OPERATING BUDGET:

-The Budget Amendment Hearing for the 2021 Operating Budget for Barton County was conducted prior to this Regular Agenda Meeting. Matt Patzner presented the proposed budget amendments during the Hearing. The Commission is now asked to consider amendments that will allow for the current budget to cover the operating expenses and possible transfers to reserves of unanticipated revenue for the General Fund, Road and Bridge and Special Bridge.

Matt Patzner, Finance/HR Director, requested approval of the amendments.

Commissioner Krier moved to approve the 2021 Barton County Budget Amendments. Commissioner Hutchinson seconded the motion. All voted aye. Motion passed.

IV. OTHER BUSINESS:

- Comm Krier: Would like to see a Board of Health meeting scheduled for the second meeting of 2022 to hear a report from Karen Winkelman.
- Comm Hutchinson: Commissioner Esfeld and he put together a two-page year-end summary of accomplishments and shared a copy with the media.
- Comm Esfeld: This commission has been awesome. Learned a lot coming onto the Commission. Very rewarding.

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- Comm Hutchinson: Also learned a lot and knows he still has a lot to learn. Has been through everything at least once by now.
- Comm Krier: I know Donna Zimmerman is listening. We appreciate all the years. Hopefully, she will be back to visit now and then.
- Comm Hutchinson: We have been able to lower taxes and still have more money in reserves.
- Comm Krier: The IRS came out with a new code that says if you have stolen property, they want it listed as income. Must report the stolen property in the year you stole it unless you have returned it to the owner in the same year.

V. ADJOURN.

Commissioner Hutchinson moved to adjourn at 9:18 A.M.

Commissioner Schartz seconded the motion.

Commissioner Daily, Commissioner Hutchinson, Commissioner Krier and Commissioner Schartz voted aye.

Commissioner Esfeld voted nay.

Motion passed 4 - 1.

ATTEST:

Donna Zimmerman
Barton County Clerk

James R. Daily, Chairman