

FRANKLIN COUNTY, KANSAS



2010 ANNUAL BUDGET

FRANKLIN COUNTY ADMINISTRATION
1428 SOUTH MAIN, SUITE 2
OTTAWA, KANSAS 66067
(785) 229-3485



BOARD OF FRANKLIN COUNTY COMMISSIONERS

John E. Taylor, Chairman, 2nd District

Karen S. Farrell, 1st District
David J. Hood, 3rd District

Donald C. Hay, 4th District
Donald R. Stottlemire, 5th District



Lisa J. Johnson
County Administrator/ Counselor
Franklin County, Kansas
1428 S. Main, Suite 2
Ottawa, KS 66067
(785) 229-3485

August 17, 2009

Dear Commissioners:

The budget process began in January this year when the Commission first discussed the schedule for the upcoming 2010 budget preparation and the goals and expectations for the 2010 Budget. The Commission recognized that this was going to be a particularly difficult budget year given the cuts from the State of Kansas and the revenue shortfalls due to the economic downturn. The Commission placed the emphasis for the 2010 Budget and in balancing the 2009 Budget on making the changes necessary to balance the budgets without adversely affecting essential County services and by avoiding the necessity of staff layoffs or furloughs.

There were several challenges that had to be met in order to accomplish these goals. The first was to address the revenue shortfalls in the 2009 operating budget. County Department Heads were instructed to cut three to five percent (3-5%) from their 2009 Operating Budgets. To support these reductions there was a countywide hiring freeze for non-emergency personnel, a delay in capital expenditures and a freeze on all discretionary spending from operating funds.

It is projected, based on revenues year-to-date that the County has lost approximately one-million dollars (\$1,000,000) of revenue that was projected in the 2009 Budget. The majority of this revenue was from the County General Fund. This loss came from a variety of sources including a decrease in interest on investments, an increased delinquency rates for tax collection, a loss of the machinery and equipment payment from the State, a State reduction in the gas tax paid to the County, an overall reduction in fees collected from building and sanitation permits, and a decrease in mortgage registration fees and law enforcement contracts for the School Resource Officer positions. In addition to these losses there was an overall loss of valuation for the County in 2009 which is the basis for Ad Valorem taxes which are the source of nearly sixty percent (60%) of the County's Revenue. These losses are projected to continue into the 2010 budget year and it is anticipated that they will be compounded by an estimated two to four percent (2-4%) loss in valuation in 2010.

The 2010 Budget decreases expenditures in almost every department and budget. The majority of the County departments are funded from the General Fund. This includes core statutory County functions such as the Sheriff's Office, the County Attorney's Office, the County Clerk, the County Treasurer, the Register of Deeds, Juvenile Detention, the County Commission, the County Court functions and the internal support departments for the County. The reductions to these budgets were possible due to a reduction in part time and seasonal help from the 2010 Operating Budgets, a reduction in capital expenditures and a reduction in reserve funding for the 2010 budgets and utilization of reserve funds for capital expenditures rather than the utilization of operating funds. In addition, there were positions that were cut due to staffing and technological changes approved by the Commission. Overall, the 2010 General Fund operating budget has been reduced by nearly eight-hundred thousand (\$800,000) from the 2009 budget.

2009-2010 GENERAL FUND EXPENDITURES			
DEPARTMENT	2009 BUDGET	2010 PROPOSED	\$ VARIANCE
COUNTY COMMISSION	\$ 597,109	\$ 535,800	-\$61,309
COUNTY CLERK	\$ 141,456	\$ 144,275	\$2,819
COUNTY TREASURER	\$ 190,484	\$ 168,370	-\$22,114
COUNTY ATTORNEY	\$ 474,419	\$ 451,280	-\$23,138
REGISTER OF DEEDS	\$ 132,220	\$ 122,024	-\$10,196
SHERIFF	1,707,127	1,655,829	-\$51,298
DISTRICT COURT	\$ 267,894	\$ 270,251	\$2,357
BUILDING & GROUNDS	\$ 441,076	\$ 382,835	-\$58,241
EMERGENCY MANAGEMENT	\$ 130,293	\$ 135,931	\$5,638
COUNTY JAIL	\$ 999,296	\$ 895,472	-\$103,824
PLANNING & BUILDING	\$ 179,651	\$ 168,999	-\$10,652
CAPITAL OUTLAY	\$ 400,000	\$ 200,000	-\$200,000
VERMONT ROAD	\$ 168,200	\$ -0-	-\$168,200
DISTRICT WIDE COURT	\$ 34,457	\$ 34,595	\$138
ECONOMIC DEVELOPMENT	\$ 48,000	\$ 45,000	-\$3,000
ADMINISTRATION	\$ 238,886	\$ 210,494	-\$28,392
STORAGE FACILITY	\$ 15,000	\$ 11,900	-\$3,100
EMERGENCY 911	\$ 529,517	\$ 543,856	\$14,339
INFORMATION TECHNOLOGY	\$ 223,457	\$ 198,392	-\$25,065
TECHNOLOGY SERVICES	\$ 260,919	\$ 247,384	-\$13,535
ENVIRONMENTAL HEALTH	\$ 84,806	\$ 83,659	-\$1,147
JUVENILE DETENTION	\$ 617,859	\$ 585,872	-\$31,987
GENERAL FUND TOTALS	\$ 7,882,126	\$ 7,092,218	-\$789,908

The second largest fund in the 2010 Operating Budget is the Road and Bridge budget. It was also reduced from 2009 to 2010 by nearly five-hundred thousand dollars (\$500,000). These reductions were the result of the implementation of a countywide hiring freeze resulting in vacant positions, the elimination of part-time and seasonal staff, a delay in capital expenditures and a reduction in the budgeting of reserve funds. The Commission provided for the continuation of the countywide chip seal program that will allow for a

chip seal of approximately forty-two (42) miles of paved roads in 2010. This is a continuation of a five (5) year chip seal rotation to maintain and preserve the County's investment in its paved roads for the current and future residents of Franklin County.

2009-2010 ROAD & BRIDGE EXPENDITURES			
FUND	BUDGETED 2009	PROPOSED 2010	\$ Variance
PERSONAL SERVICES	\$ 1,060,347	\$ 1,030,418	\$ 29,929
CONTRACTUAL SERVICES	\$ 1,575,020	\$ 1,328,020	- \$ 247,000
COMMODITIES/SUPPLIES	\$ 2,375,500	\$ 2,283,380	- \$ 92,120
DEBT SERVICE	\$ 37,960	\$ 168,200	\$ 222,360
CAPITAL OUTLAY	\$ 453,805	\$ 312,370	- \$ 141,435
TRANSFERS	\$ 217,000	\$ 167,000	- \$ 50,000
REIMBURSEMENTS	\$ (251,350)	\$ (250,000)	- \$ 1,350
ROAD & BRIDGE TOTALS	\$ 5,468,282	\$ 5,039,388	\$ -478,894

The Franklin County Emergency Medical Services (EMS) Department has been recognized throughout the state for its high standards of excellence at both a departmental and management level. In the 2008 Budget the Commission adopted a five (5) year replacement schedule to replace a significantly used and aged fleet of ambulances. The 2010 Budget continues this rotation schedule by providing for the replacement of an ambulance. The ambulances that are being purchased have a re-mountable box that can be removed and placed on future ambulances reducing the replacement cost by approximately thirty-thousand dollars (\$30,000) a unit.

The greatest challenge that the Commission addressed in the 2010 Budget was the future of the Franklin County Employee Benefit Budget. In both the 2008 and 2009 budget processes the Commission recognized that this was a budget that was rapidly increasing due to an increase in the County's claims experience and rising cost of health care. Entering the 2010 budget process the Commission was advised by Blue Cross Blue Shield to project for a thirty-two percent (32%) increase in their 2010 premiums. Recognizing that this was an unsustainable increase for both the County's Budget and the tax payers, the Commission considered various options. Options that were considered included plan modifications, health savings accounts, various other providers and other group plans including the State of Kansas Health Plan. Ultimately, the Commission opted to join the State of Kansas Health Plan for the 2010 budget year. This decision

allows the County to continue to provide comprehensive health coverage to County employees at a comparable cost, while reducing the Employee Benefit Budget and the overall cost to the taxpayers. It is projected the initial savings to the County in the 2010 Budget will be at least four-hundred thousand dollars (\$400,000).

There are a number of Outside Agencies funded by the 2010 Budget that are also important to the citizens of Franklin County. The Commission met with each agency to evaluate the budget requests and the continued funding in the 2010 Budget for these agencies that include Services for the Elderly, the Historical Society, the Elizabeth Layton Center, COF, the Extension Council, the Conservation District and the Bea Martin Peck Animal Shelter. While there were reductions in the majority of these budget allocations, each agency received continued funding in the 2010 Budget.

Overall, the levy for the 2010 budget is 57.277 mills. This is a .546 increase from the 2009 levy of 56.731 mills. The amount of dollars levied for the 2010 Budget is \$11,914,652 which is a decrease of \$118,096 from the 2009 Budget. The increase in mills for a smaller return is due to the loss in valuation from 2009 to 2010. Overall, the increase to the County mill rate is approximately a one percent (1%) increase to fund the 2010 Budget. The budget, as adopted for 2010 provides for the continuation of essential County services while maintaining the necessary staff to provide those services consistent with the goals established by the Commission at the beginning of the budget process.

Thank you for the opportunity to assist in this process and I look forward to being of future assistance.

Very truly yours,

Lisa J. Johnson
County Administrator/Counselor

TABLE OF CONTENTS

I. BUDGET SUMMARIES

CHART OF ACCOUNTS	3
BUDGET OVERVIEW	5
WHERE THE AD VALOREM TAX GOES (CHART)	6
SUMMARY OF BUDGET REVENUES (CHART)	7
SUMMARY OF BUDGET REVENUES 3 YEAR COMPARISON (CHART)	7a
SUMMARY OF ACCOUNTS	8

II. GENERAL FUND BUDGETS

SUMMARY OF GENERAL FUND REVENUES	9
SUMMARY OF GENERAL FUND REVENUES (CHART)	10
SUMMARY OF GENERAL FUND EXPENDITURES	11
SUMMARY OF GENERAL FUND EXPENDITURES (CHART)	12

FUND	GENERAL FUND	
501	COUNTY COMMISSION	13
502	COUNTY CLERK	16
503	COUNTY TREASURER	19
504	COUNTY ATTORNEY	22
505	REGISTER OF DEEDS	25
506	SHERIFF	28
507	DISTRICT COURT	31
508	COUNTY BUILDING & GROUNDS	34
509	EMERGENCY MANAGEMENT	37
510	COUNTY JAIL	40
512	PLANNING & BUILDING	43
513	CAPITAL OUTLAY	46
514	VERMONT ROAD	49
515	DISTRICT WIDE COURT	52
517	ECONOMIC DEVELOPMENT	55
519	ADMINISTRATION	58
520	CHIP PROGRAM	61
540	STORAGE FUND	64
566	EMERGENCY 911	67
567	INFORMATION TECHNOLOGY	70
568	TECHNOLOGY SERVICES	73
570	ENVIRONMENTAL HEALTH	76
595	JUVENILE DETENTION	79

III. PUBLIC WORKS

102	ROAD & BRIDGE	82
130	SPECIAL ROAD & BRIDGE	87

IV. OTHER COUNTY OPERATING BUDGETS

152	AMBULANCE	91
116	APPRAISAL	95
304	BOND & INTEREST	99
150	COUNTY BUILDING	103
114	ELECTION	107
106	EMPLOYEE BENEFIT	111
108	HEALTH DEPARTMENT	115
122	NOXIOUS WEED	119
402	SOLID WASTE	123
502	MOTOR VEHICLE	127
134	SPECIAL LIABILITY	131

V.	MISCELLANEOUS TAX SUPPORTED FUNDS	
142	CONSERVATION DISTRICT	135
148	SERVICES FOR THE ELDERLY	139
140	EXTENSION COUNCIL	143
144	FAIR PREMIUM	147
146	FAIR BUILDING	151
156	HISTORICAL SOCIETY	155
110	MENTAL HEALTH	159
126	DEVELOPMENTAL DISABILITIES	163
VI.	NON-TAX FUNDS	
524	OFFICE ANNEX FUND	167
534	CENTROPOLIS SEWER DISTRICT FUND	171
153	AMBULANCE CAPITAL OUTLAY FUND	175
405	COUNTRY ESTATES BENEFIT FUND	176
517	COUNTY EQUIPMENT RESERVE	177
518	EMERGENCY PHONE EQUIPMENT FUND	178
566	WIRELESS PHONE EQUIPMENT FUND	179
109	HEALTH CAPITAL OUTLAY FUND	180
123	NOXIOUS WEED CAPITAL OUTLAY FUND	181
135	RISK MANAGEMENT FUND	182
104	CHIP RESERVE FUND	183
988	SOLID WASTE CAPITAL OUTLAY FUND	184
138	SPECIAL ALCOHOL FUND	185
520	SPECIAL CAPITAL IMPROVEMENT FUND	186
103	SPECIAL MACHINERY FUND	187
136	SPECIAL PARKS & RECREATION FUND	188
128	TOURISM & CONVENTION PROMOTION FUND	189
515	EMPLOYEE BENEFIT TRUST FUND	190
529	COUNTYWIDE PHONE SYSTEM FUND	191
504	PROSECUTOR TRAINING FUND	192
536	REGISTER OF DEEDS TECHNOLOGY FUND	193
160	LAW ENFORCEMENT TRUST FUND	194
117	APPRAISAL CAPITAL OUTLAY FUND	195
307	HOSPITAL SALES TAX FUND	196

FRANKLIN COUNTY CHART OF ACCOUNTS

Budget Line No.	Operating Budget Lines	Budget Line No.	Operating Budget Lines
100	Personal Services	300	Commodities & Supplies
101	Full Time Salaries	301	Office Supplies
102	Part Time Salaries	302	Forms
103	Overtime	303	Office Equipment
106	Longevity Pay	304	Training Materials & Books
107	Performance Increase	305	Custodial Supplies
107	Cost of Living Adjustment	306	Safety Equipment
110	KPERS	307	Clothing & Personal Equipment
111	FICA	308	Ammunition
112	Health Insurance	309	Jail Supplies
113	Dental Insurance	311	Laundry/Cleaning Supplies
114	Vision Insurance	312	Food
115	Life Insurance	315	Vehicle & Equipment Parts
116	KP&F	316	Election Supplies
117	Worker's Compensation	320	Computer Parts
118	Unemployment Insurance	321	Printer/Copier/Fax Consumables
119	Uniform/Equipment Allowance	322	Printer/Copier Paper
120	Vehicle Allowance	323	Infrastructure Build
192	Wellness Program	325	Medical Equipment
193	Employee Assistance Program	326	Medical Supplies
194	Flexible Spending Account	327	Vaccines/Medicines
199	Other Personal Services	330	Construction Supplies & Materials
200	Contractual Services	331	Paint/Beads
201	Travel	332	Fencing Materials
202	Training & Education	333	Concrete
203	Educational Reimbursement	334	Rebar/Reinforcement
204	Postage	335	Ice Control Materials
205	Telephone/Pager	336	Rock
206	Dues & Memberships	337	Hot Mix
207	Legal Publications	338	Cold Mix
208	Advertisement	339	Signs
209	Professional Services	340	Hand Tools
210	Books & Publications	341	Repair Parts
211	Equipment Rental	342	Shop Supplies
212	Building Rent	343	Chemicals
213	Jail Space Rental	344	Propane
214	Utilities	345	Motor Fuel
215	Gas Service	3451	Diesel
216	Electric Service	346	Oil & Lubricants
217	Cable/Internet Service	347	Tires
218	Pest Control Service	348	Items Purchased for Resale
219	Property Tax	349	Steel Beams
220	General Liability Insurance	350	Bailing Supplies
		351	Culverts/Drainage Pipes

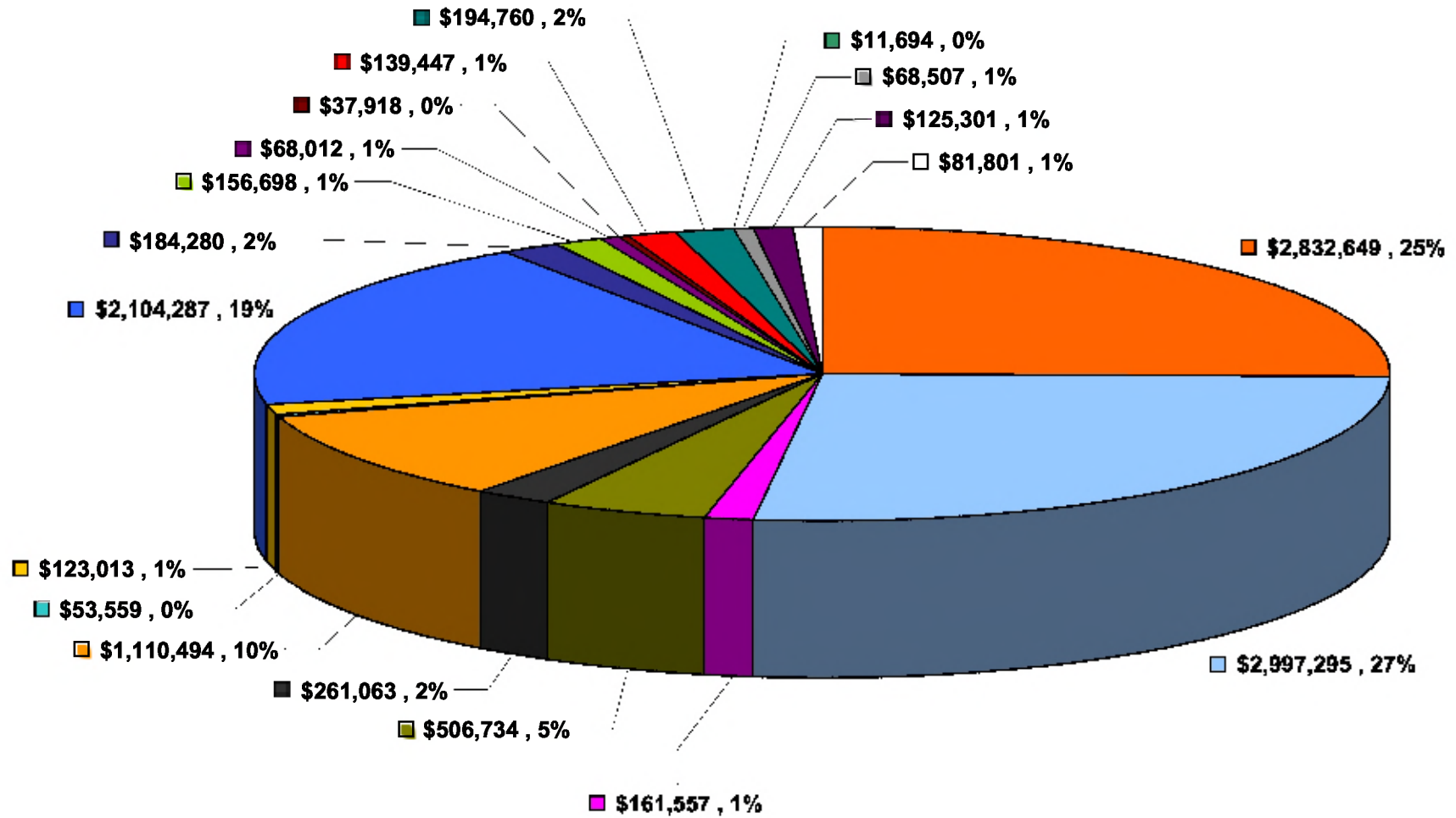
FRANKLIN COUNTY CHART OF ACCOUNTS

Budget Line No.	Operating Budget Lines	Budget Line No.	Operating Budget Lines
221	Property & Causality Insurance	390	PR & Promotional Materials
222	Public Officials Insurance	399	Other Commodities & Supplies
223	Vehicle Insurance		
224	Legal Services	400	Debt Service
225	Permits & Fees	401	Debt Service
226	Impound & Storage	402	Principle
227	Printing & Microfilming	403	Interest
228	Auditing & Accounting Services		
229	Employee Wellness	500	Capital Outlay
230	Employee Banquet	501	Equipment & Machinery
231	Inmate Housing	503	Office Equipment & Furniture
232	Office Equipment Maint. & Repair	504	Lease Purchase Equipment
233	Building & Grounds Maint. & Repair	505	Technology Hardware
234	Equipment Maintenance & Repair	506	Technology Software
235	Vehicle Maintenance & Repair	507	Building Improvements
236	Radio Maintenance & Repair	508	Bioterrorism Grant
237	Contract Maintenance & Repair	509	Land Acquisitions
238	Copier Maintenance & Repair		
239	Copier Lease	600	Reimbursement
240	Uniform Maintenance	601	Reimbursement
242	Attorney Fees		
243	Jury Fees/Witness Fees	700	Transfer To...
244	Litigation	700	Transfer
245	Briefs	702	General Equipment Reserve
246	Transcripts	703	Special Machinery Reserve
247	Autopsies	708	Solid Waste Capital Reserve
248	Contributions to Outside Agencies	720	County Building Reserve
249	Tuition Reimbursement	735	Risk Management Reserve
250	Rock Hauling	752	Ambulance Equipment Reserve
251	Solid Waste Disposal		
252	Road Maintenance Contracts		
255	Hardware Support/Licensing		
256	Software Support/Licensing		
258	Physicals		
259	Employment Physicals		
260	Medical Care		
261	Lab Services		
262	Kansas Drug Testing		
291	Contract Operator		
299	Other Contractual Services		

BUDGET OVERVIEW TAX SUPPORTED FUNDS

Fund	2008		2009		2010				
	Actual Expenditures	Actual Tax Rate	Current Est. Expenditures	Actual Tax Rate	Proposed Expenditures	Ad Valorem Tax without Delinquency	6.2% Delinquency Rate	Ad Valorem Tax with Delinquency	Tax Rate
General	\$ 7,267,944	14.038	\$ 6,686,254	14.968	\$ 7,106,738	\$ 2,832,649	\$ 175,624	\$ 3,008,273	14.461
Road & Bridge	\$ 4,954,020	13.958	\$ 4,784,755	16.103	\$ 5,054,454	\$ 2,997,295	\$ 185,832	\$ 3,183,127	15.302
Special Bridge	\$ 206,976	0.832	\$ 330,144	0.906	\$ 296,718	\$ 161,557	\$ 10,017	\$ 171,574	0.825
Ambulance	\$ 1,375,909	2.364	\$ 1,398,348	3.385	\$ 1,481,330	\$ 506,734	\$ 31,418	\$ 538,152	2.587
Appraisal	\$ 313,828	1.272	\$ 332,459	1.312	\$ 332,498	\$ 261,063	\$ 16,186	\$ 277,249	1.333
Bond & Interest	\$ 723,620	2.422	\$ 727,693	2.512	\$ 1,205,692	\$ 1,110,494	\$ 68,851	\$ 1,179,345	5.669
County Building	\$ 82,860	0.297	\$ 150,312	0.842	\$ 160,259	\$ 53,559	\$ 3,321	\$ 56,880	0.273
Election	\$ 143,312	0.533	\$ 148,342	0.576	\$ 181,170	\$ 123,013	\$ 7,627	\$ 130,640	0.628
Employee Benefit	\$ 2,433,923	12.309	\$ 2,894,047	10.822	\$ 2,732,432	\$ 2,104,287	\$ 130,466	\$ 2,234,753	10.743
Health Department	\$ 720,587	1.643	\$ 757,275	0.922	\$ 797,880	\$ 184,280	\$ 11,425	\$ 195,705	0.941
Noxious Weeds	\$ 147,107	0.525	\$ 163,552	0.772	\$ 190,932	\$ 156,698	\$ 9,715	\$ 166,413	0.800
Special Liability	\$ 119,808	0.427	\$ 180,463	0.345	\$ 487,690	\$ 68,012	\$ 4,217	\$ 72,229	0.347
Conservation District	\$ 43,406	0.177	\$ 43,974	0.176	\$ 43,976	\$ 37,918	\$ 2,351	\$ 40,269	0.194
Services for the Elderly	\$ 267,483	0.891	\$ 198,594	0.791	\$ 167,120	\$ 139,447	\$ 8,646	\$ 148,093	0.712
Extension Council	\$ 218,386	0.909	\$ 231,100	0.940	\$ 226,726	\$ 194,760	\$ 12,075	\$ 206,835	0.994
Fair Premium	\$ 7,000	0.028	\$ 7,032	0.028	\$ 7,031	\$ 6,000	\$ 372	\$ 6,372	0.031
Fair Building	\$ 7,000	0.029	\$ 7,032	0.028	\$ 7,029	\$ 5,694	\$ 353	\$ 6,047	0.029
Historical Society	\$ 85,000	0.340	\$ 90,495	0.371	\$ 81,351	\$ 68,507	\$ 4,247	\$ 72,754	0.350
Mental Health	\$ 133,182	0.542	\$ 145,700	0.598	\$ 145,642	\$ 125,301	\$ 7,769	\$ 133,070	0.640
Developmental Disabilities	\$ 90,967	0.371	\$ 94,852	0.384	\$ 95,419	\$ 81,801	\$ 5,072	\$ 86,873	0.418
TOTALS	\$ 19,342,318	53.907	\$ 19,372,423	56.781	\$ 20,802,087	\$ 11,219,069	\$ 695,582	\$ 11,914,652	57.276

WHERE THE AD VALOREM TAX GOES



General Fund	Road & Bridge	Special Road & Bridge	Ambulance	Appraisal
Bond & Interest	County Building	Election	Employee Benefits	Health Department
Noxious Weed	Special Liability	Conservation District	Services for the Elderly	Extension Council
Fair Premium & Building	Historical Society	Mental Health	Developmental Disabilities	

FRANKLIN COUNTY, KANSAS

REVENUE SOURCES FOR ALL COUNTY OPERATING FUNDS

