

2018 RENO COUNTY BUDGET OVERVIEW

INFORMATION ON HOW TO BETTER UNDERSTAND THE RENO COUNTY BUDGET AND WHERE YOUR COUNTY TAX DOLLARS ARE BEING SPENT.

THE COUNTY BUDGET SUPPORTS A VARIETY OF SERVICES INCLUDING: SUBURBAN AND RURAL ROAD MAINTENANCE, SHERIFF'S DEPARTMENT AND JAIL, YOUTH SERVICES, RCAT BUS TRANSPORTATION, PUBLIC HEALTH, COURTS AND CRIMINAL PROSECUTION, COLLECTING AND DISTRIBUTING TAXES, PLANNING, ZONING AND DEVELOPMENT, 911 EMERGENCY DISPATCH AND EMERGENCY MANAGEMENT, RECORDING PROPERTY DEEDS, CONDUCTION ELECTIONS AND KEEPING COUNTY RECORDS, APPRAISAL OF PROPERTY FOR TAX PURPOSES, NOXIOUS WEED SPRAYING, MAINTAINING COUNTY BUILDINGS AND OTHER PUBLIC PROPERTY, SERVICES FOR SENIOR CITIZENS, SUPERVISING AND ASSISTING THOSE ON COMMUNITY CORRECTIONS, SEWER AND WATER UTILITIES, SUBURBAN AND RURAL FIRE PROTECTION AND GENERAL ADMINISTRATION OF COUNTY SERVICES.

2018 BUDGET GOAL

**Keep the ad valorem taxes as low as possible
while maintaining essential services to the
citizens of Reno County.**

Have any questions?

Please call the County Administrators Office (Gary Meagher) at 694-2929 any weekday 8:00 AM to 5:00 PM

You may also contact The County Commissioners

Bob Bush at 620-662-6271 bob.bush@renogov.org
Ron Hirst at 620-921-0128 ron.hirst@yahoo.com
Dan Deming 620-960-6733 dan.deming@cox.net

MILL LEVY

2011 Mill Levy - 39.629

2012 Mill Levy - 38.594

2013 Mill Levy - 38.582

2014 Mill Levy - 38.603

2015 Mill Levy - 39.527

2016 Mill Levy - 40.897

2017 Mill Levy - 41.775

2018 Target Mill Levy- 41.775

VALUATIONS

Valuation	Each Mill
2012 - \$493,856,946	\$493,857
2013 - \$511,654,183	\$511,654
2014 - \$534,784,057	\$534,784
2015 - \$551,214,881	\$551,215
2016 - \$563,832,899	\$563,833
2017 - \$566,079,314	\$566,079
2018 - \$577,881,447	\$577,881

SALES TAX REVENUES

Year to Date	End of Year
2010 - \$1,969,609.58	\$4,015,826.62
2011 - \$2,033,773.27	\$4,095,032.50
2012 - \$2,073,496.95	\$4,204,140.34
2013 - \$2,142,048.68	\$4,474,335.94
2014 - \$2,252,901.37	\$4,617,551.01
2015 - \$2,302,062.84	\$4,503,285.29
2016 - \$2,239,264.85	\$4,495,306.37
2017 - \$2,154,673.51	

Special City/County Highway fund. Money coming back to Reno County from Motor Fuel Taxes

SCCHF

2006 TOTAL	1,688,616.24
2007 TOTAL	1,687,537.30
2008 TOTAL	1,592,577.22
2009 TOTAL	1,468,438.37
2010 TOTAL	1,576,866.96
2011 TOTAL	1,583,812.48
2012 TOTAL	1,524,662.10
2013 TOTAL	1,479,580.13
2014 TOTAL	1,537,233.25
2015 TOTAL	1,566,246.18
2016 TOTAL	1,571,596.52

MOTOR VEHICLE ESTIMATE

2018 Motor Vehicle - \$2,617,162

Recreational Vehicle - \$32,401

16/20M Vehicle - \$41,144

Commercial Vehicle - \$119,812

Watercraft - \$13,322

2018 Total \$2,823,841

2017 Total \$2,759,796

2016 Total \$2,629,689

TAX LID

- ✘ Levy to fund the 2017 budget is 41.775 mills - \$23,654,753
- ✘ Could increase levy to 43.533 mills (\$25,157,072) – This is 1.759 mills more than proposed levy of 41.774 mills (\$24,141,249)
- ✘ The tax lid calculation would allow \$1,015,823 dollars more than the proposed levy of \$24,141,249

2018 BUDGET FEATURES

- ✘ Includes a salary adjustment for all eligible employees
- ✘ Provides \$400,000 for economic development
- ✘ Two mills dedicated to the Special Bridge Fund for replacements
- ✘ One mill is designated for a Special Road Fund.

2018 BUDGET FEATURES

- ✘ Includes transfer a from Health Department (\$40,000) to fund the capital outlay .
- ✘ \$300,000 is budgeted into the Road & Bridge Fund to be transferred to the Special Highway Fund.
- ✘ Provides for the call of the Series 2007 Road Improvement Refunding Bond – \$40,000 savings

SELF INSURANCE FUND

Funded by transfers from the Employee Benefit Fund and the employee share of the monthly health care premiums

Fund reserve has grown to almost \$1,800,000 (July 1, 2017)

Claims are running at 75.3% of the expected amount for the first nine months of plan year

REASONS FOR HEALTH INSURANCE RATE STABILIZATION

- ✘ Positive claims experience and higher stop loss
- ✘ Less large claimants
- ✘ Provider discounts realized by both the County and employees continue to be aggressive and with a high percentage using local providers
- ✘ High deductible plan with an HSA promotes consumerism
- ✘ A focus by the County to price employee contributions based on participation in wellness activities – promotes accountability and awareness

AGENCY FUNDING REQUESTS

2018 AGENCY BUDGETS				
AGENCY	2017 Adopted	2018 Requested	2018 Proposed	Over / (Under) 2017
ARTS & HUMANITIES	7,000	7,000	7,000	0.00
CONSERVATION DISTRICT	45,000	45,000	45,000	0.00
ECONOMIC DEVELOPMENT	37,500	37,500	37,500	0.00
EMERGENCY MEDICAL SERVICES	1,116,375	1,205,683	1,205,683	89,308.00
FIRST GENERATION VIDEO	3,000	3,000	3,000	0.00
HORIZON MENTAL HEALTH	410,000	430,500	430,500	20,500.00
MUSEUM	163,500	188,500	163,500	0.00
QUEST CENTER	60,000	65,000	65,000	5,000.00
RENO COUNTY 4-H FAIR	10,000	10,000	10,000	0.00
RENO COUNTY DRUG COURT	9,324	9,555	9,555	231.00
RENO COUNTY EXTENSION OFFICE	330,000	384,136	330,000	0.00
T.E.C.H.	540,000	540,000	540,000	0.00
<u>TOTAL</u>	2,731,699	2,925,874	2,846,738	115,039.00
Chaplaincy	2,000	2,000	3,000	

ROADS AND BRIDGES

600 miles of paved roads

- ✘ Approximately 1,100 bridges and structures
 - ✘ Bridges – over 20' in length
 - ✘ Structures – under 20' in length
 - ✘ 145 are timber bridges
 - ✘ 273 are timber structures

SPECIAL FUNDS

Road Fund

Supported by a one mill levy

2018 - \$583,183

Bridge Fund

Supported by a two mill levy

2018 - \$1,168,694

2017 - 2018

BRIDGE PROJECTS

2017

Woody Seat Bridge \$600,000

Nickerson Blvd Bridge \$98,000

Five Township Bridges \$240,000

2018

County Constructed Bridges – \$300,000

Contractor Constructed Bridges - Build Fund
\$300,000

2017 -2018 ROAD PROJECTS

2017

Plum Street

43rd Ave. to 108th Ave.

56th Monroe to Old K-61

\$1,000,000

2018

Build Fund

PROPOSED 2018 BUDGET

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	15,497,572	14.667	17,005,322	14.485	21,347,500	8,108,359	14.031
Bond & Interest	1,289,875	1.512	1,202,987	1.813	1,111,916	833,293	1.442
Road & Bridge	5,477,528	7.284	6,299,530	6.003	6,428,386	3,566,946	6.172
Special Road Fund		1.000	1,200,000	1.007	719,000	589,170	1.020
Special Bridge	1,692,349	2.000	1,327,000	2.000	1,689,000	1,180,691	2.043
Elderly	1,642,646	0.549	1,921,837	0.322	2,121,730	168,291	0.291
Public Health	2,676,607	1.446	2,890,797	1.953	2,971,083	871,589	1.508
Noxious Weed	109,774	0.270	134,064	0.085	140,404	56,905	0.098
Employee Benefits	6,959,975	8.804	7,709,910	10.794	9,443,115	6,888,561	11.920
TECH Center	540,000	0.861	540,000	0.856	540,000	494,846	0.856
Mental Health	410,000	0.654	410,000	0.651	430,500	396,807	0.687
Museum	163,500	0.263	163,196	0.257	163,500	150,601	0.261
Capital Improvement Prgm	414,025	1.054	464,025	0.969	1,575,325	589,472	1.020
Special Equipment Fund	379,318	0.533	582,600	0.580	504,925	245,718	0.425
Solid Waste	4,830,089		4,360,326		6,061,491		
Youth Services	1,752,082		1,917,651		2,063,606		
Solid Waste Postclosure	557,218		507,230		5,644,222		
Special Parks & Recreation	7,057		8,729		7,466		
Special Alcohol & Drug	10,100		9,324		14,224		
Noxious Weed Capital Outlay	21,062				69,776		
Health Capital Outlay	60,243		50,000		300,685		
Internal Services Fund	484,045		678,000		734,952		
Non-Budgeted Funds-A	1,882,254						
Non-Budgeted Funds-B	277,475						
Non-Budgeted Funds-C	4,459,361						
Non-Budgeted Funds-D	3,780,125						
Totals	55,374,280	40.897	49,382,528	41.775	64,082,806	24,141,249	41.774
Less: Transfers	2,144,581		6,297,956		5,955,886		
Net Expenditure	53,229,699		43,084,572		58,126,920		
Total Tax Levied	23,059,431		23,654,753		xxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	563,832,889		566,079,314		577,881,447		
Outstanding Indebtedness,							
January 1,	2015		2016		2017		
G.O. Bonds	32,481,800		28,855,000		24,815,000		
Revenue Bonds	0		0		0		
Other	1,245,000		1,498,000		1,083,000		
Lease Pur. Princ.	3,507,486		2,990,882		2,447,747		
Total	37,234,286		33,343,882		28,345,747		

*Tax rates are expressed in mills

FIRE DISTRICT #2 BUDGET

FUND PAGE				Prior Year	Current Year	Proposed Budget
Adopted Budget for						
GENERAL FUND				Actual 2016	Estimate 2017	Year 2018
Unencumbered Cash Balance, Jan. 1				310,371	142,450	16,943
Ad Valorem Tax				1,221,775	1,498,945 x	
Delinquent Tax				22,402		
Motor Vehicle Tax				190,426	195,311	190,661
Recreational Vehicle Tax				3,615	3,742	3,582
16/20M Vehicle Tax				2,268	2,284	2,416
Commercial Vehicle Tax				9,637	10,314	8,472
Watercraft Tax					950	1,092
Total Receipts				1,450,123	1,711,546	206,223
Resources Available:				1,760,494	1,853,996	223,166
Expenditures:						
Fire Protection - Contractual Services				1,618,044	1,837,053	1,953,418
Capital Outlay						50,000
Cash Forward (2018 column)						
Total Expenditures				1,618,044	1,837,053	2,003,418
Unencumbered Cash Balance, Dec 31				142,450	16,943 x	
					Non-Appropriated Balance	
					Total Expenditures and Non-Appropriated Balance	2,003,418
					Tax Required	1,780,252
				Delinquency Computation % Rate		0
					Amount of 2017 Ad Valorem Tax	1,780,252

SPECIAL DISTRICT BUDGETS

	Prior Year Actual 2016		Current Yr Estimate 2017		Proposed Budget Year 2018			
	Expenditures	Actual	Expenditures	Actual	Expenditures	2017 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
		Tax Rate*		Tax Rate*		Tax Rate*	Tax Rate*	
Other District Funds								
Fire District No. 2 General	1,618,044	17.46800	1,837,053	21.63500	2,003,418	1,780,252	24.552	72,508,926
Fire Dist. No. 3 General	152,720	4.94600	173,997	5.23300	173,997	144,968	5.336	27,167,683
Fire Dist. No. 4 General	151,216	4.55100	177,191	5.25500	188,441	159,184	5.132	31,016,556
Fire Dist. No. 6 General	36,021	4.89100	55,075	7.00200	60,025	47,015	7.024	6,693,046
Fire Dist. No. 6 Bond & Int	16,426	1.77400	15,720	2.32000	1,975	0	0.000	6,693,046
Fire Dist. No. 7 General	54,710	4.41800	63,691	5.21000	73,691	61,521	5.263	11,688,740
Fire Dist. No. 8 General	111,737	4.80000	115,400	4.94400	122,900	107,757	5.048	21,348,572
Fire Dist. No. 8 Bond & Int	22,940	1.12300	22,580	1.00300	23,910	19,796	0.927	21,348,572
Fire Dist. No. 9 General	137,084	4.73800	150,000	5.01000	160,000	132,041	5.053	26,131,504
Fire Dist. No. 9 Bond & Int	66,765	2.21100	64,865	2.18600	71,418	63,019	2.412	26,131,504
Fire Dist. Jt. No. 1 Rn-Km General	101,709	4.02600	113,125	4.39000	124,950	107,477	5.028	21,374,721
Fire Dist. Jt. No. 1 Rn-Km Bond Int	0		2,757		71	0		21,374,721
Fire Dist. Jt. No. 2 Rn-Hv General	112,849	4.54200	121,145	4.58200	129,645	110,602	5.035	21,968,784
Special Equipment Funds	220,994							
Sewer Districts:								
Sewer District No. 1	4,720	20.92900	4,275	23.52200	6,610	4,733	27.097	174,666
Sewer District No. 3 & 10	13,708	5.65800	20,034	5.60600	47,703	14,122	5.548	2,545,265
Sewer District No. 3 & 10 Bond & Int	0		0		50,350	10,350	4.066	2,545,265
Sewer District No. 201	12,413	12.38500	15,724	12.78800	36,805	11,882	12.757	931,392
Sewer District No. 202	17,555	19.21800	22,764	19.73400	40,345	21,692	19.657	1,103,507
Sewer District No. 8	53,231		59,995		73,352	0		4,166,264
Replacement Reserves	2,500							
Water Districts:								
Water District No. 8	69,051		49,273		328,995	0		4,494,366
Water District No. 8 Bond & Int	61,800	1.89700	18,042		0	0		4,494,366
Water District No. 101	14,455		26,199		90,241	0		1,679,206
Totals	3,052,648	119.57500	3,128,905	130.42000	3,808,842	2,796,411	139.935	