

Budget Summary

This Section Includes:

- FY 2018 Johnson County Budget at a Glance (Page D-2)
- FY 2018 Johnson County Budget by Fund (Page D-8)
- FY 2018 Assessed Valuation and Mill Levy Information (Page D-46)
- Equipment Reserve Fund (Page D-48)

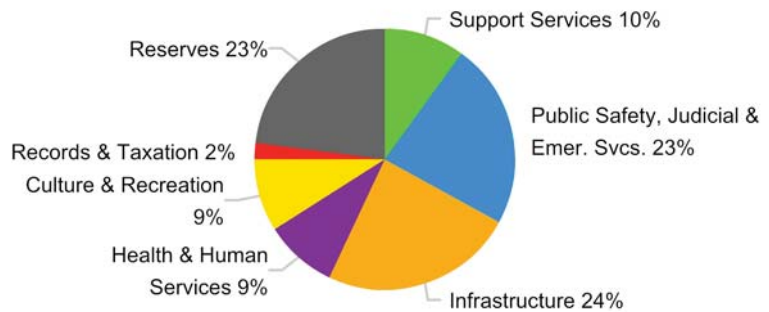
FY 2018 Budget at a Glance

- General Facts:

Estimated Mill Levy	26.276
Change from 2017	(0.331)
Property Tax Revenue	247.6
General Fund Reserve 12/31/18 (excludes intrafund transfers, General Fund cost allocation, and grant revenues)	24.2%
Expenditures (includes transfers of \$72.6 million)	\$819.6 million
Projected Ending Fund Balances	\$242.1 million
Total Published Budget	\$1.06 Billion
Maximum FTEs for 2018 Budget	3,949.72
Salary Merit Increase	3.0%

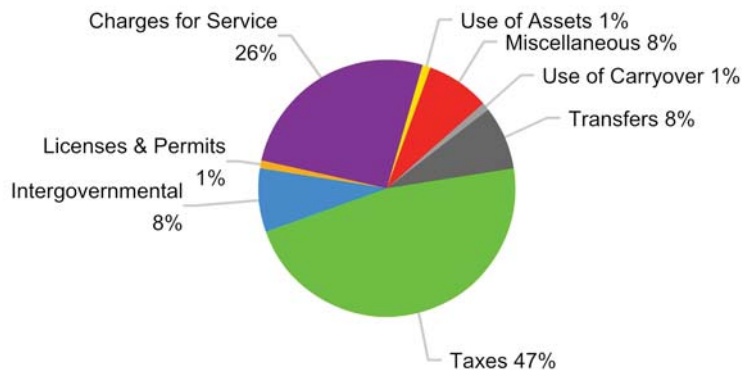
- FY 2018 Budgeted Expenditures

Expenditures by Strategic Program	
Support Services	\$ 107,052,690
Public Safety, Judicial & Emergency Services	\$ 240,939,159
Infrastructure	\$ 253,842,588
Health & Human Services	\$ 99,171,671
Culture & Recreation	\$ 96,495,014
Records & Taxation	\$ 20,427,452
Debt Service	\$ 1,668,651
Total Expenditures	\$ 819,597,225
Reserves	\$ 242,078,353
Total Published Budget	\$1,061,675,578

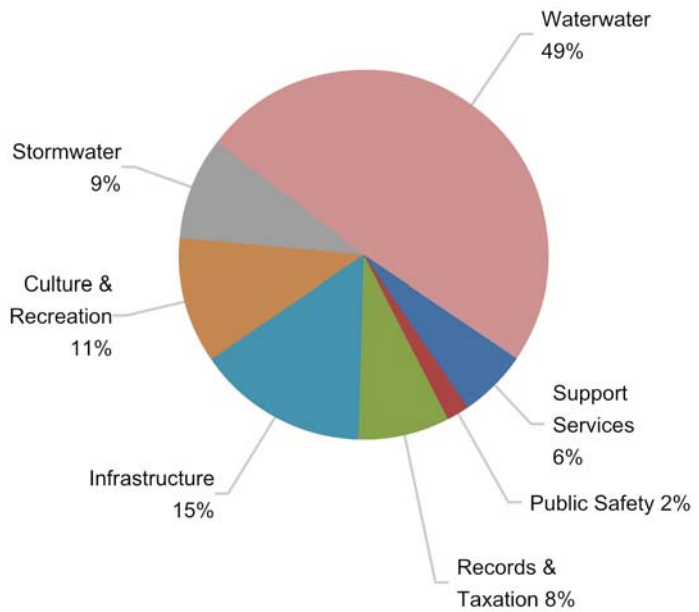


- FY 2018 Budgeted Revenues

Revenue Sources by Category	
Taxes	\$ 386,863,956
Intergovernmental	\$ 61,932,784
Licenses & Permits	\$ 3,552,761
Charges for Service	\$ 212,783,867
Use of Assets	\$ 9,797,127
Miscellaneous	\$ 69,186,014
Subtotal of Revenues	\$ 744,116,509
Use of Carryover	\$ 10,403,777
Transfers	\$ 65,076,939
All Revenue Sources	\$ 819,597,225



FY 2018 CIP Projects	
DHE - Household Hazardous Waste Facility Study	\$ 27,500
DHE - Health Services Building Programmatic Study	\$ 25,000
DTI - Fiber Master Plan	\$ 350,000
DTI - Infrastructure Maintenance	\$ 1,350,000
DTI - Disaster Recovery	\$ 603,305
DTI - Document Management	\$ 178,100
Elections - Next Generation Voting Machine Replace.	\$ 13,115,000
EMC - County Communications Back-up Dispatch Center	\$ 1,316,451
EMC - Countywide Radio System Infrastructure	\$ 225,000
EMC - Station Alerting System	\$ 1,145,000
Facilities - Capital Replacement Program (CRP)	\$ 2,210,000
Facilities - Mental Health CRP	\$ 500,000
Facilities - ACT Demolition	\$ 100,000
Facilities - ADA Compliance	\$ 100,000
Facilities - Major Asset Replacement Projects	\$ 1,877,000
Facilities - Elections Facility Improvements	\$ 675,000
Fleet - Vehicle Replacement	\$ 300,000
JIMS - Security Camera Replacement	\$ 115,000
JIMS - Infrastructure Maintenance	\$ 385,000
Legal - E-Mail E-Discovery Replacement	\$ 580,000
Airport - Capital Projects	\$ 1,530,084
Library - Capital Replacement Plan	\$ 1,147,850
Library - Comprehensive Library Master Plan	\$ 2,172,851
Park & Rec - Capital Improvement Plan	\$ 14,883,870
Public Works - Bridge, Culvert, Road Program	\$ 2,000,000
Public Works - County Assisted Road System - CARS	\$ 14,974,365
Public Works - Vehicle Storage Canopy	\$ 193,000
Stormwater - Management Program	\$ 15,086,468
Transit - Bus Replacement	\$ 4,552,082
Transit - Basic Passenger Infrastructure	\$ 235,000
Transit - Vehicle Replacement	\$ 250,000
Wastewater - Capital Improvement Plan	\$ 77,400,000
Total FY 2018 CIP Cost	\$159,602,926



- Miscellaneous Information

2018 Population (Projected)	597,888
Estimated Assessed Valuation for 2018 Budget	\$9.89 billion
Average Residential Property Appraised Value	\$293,000
Amount Generated by One Mill of Ad Valorem Tax	\$9.68 million
Approximate Amount of County Tax on a 293,000 Residential Property	\$885
Approximate Amount of County Tax on a 2,025,913 Commercial Property	\$13,308

Classification of Funds by Fund Type

Governmental Funds

General Fund

Special Revenue Funds

911 Fund
911 Telephone Fund
911 Wireless
Telephone Fund
Controlled Substance Fund
Developer Fees Fund
Developmental Supports Fund
District Attorney
Forfeited Property Fund
Library Operating Fund
Mental Health Fund
Park & Recreation Fund
Prosecutor Training & Assistance Fund
Public Health Fund
Sheriff Forfeited
Property Fund
Stream Maintenance Fund
Weapons Licensure

Capital Project Funds

County Building Fund
Public Works Fund
Stormwater Fund

Debt Service Fund

Debt Service
Library Special Use

Proprietary Funds

Enterprise Funds

Airport Fund
Park & Recreation Enterprise Fund
Transportation Fund
Wastewater O & M Fund*
Wastewater SRCFP Fund**

Internal Service Funds

Fleet Management Fund
Risk Management Fund

* Operations and Maintenance (O & M)

**Sewer Repair and Construction Finance Plan (SRCFP)

Classification of Agencies and Departments by Fund

<u>Airport Fund</u>	<u>General Fund (Con't)</u>	<u>Prosecutor Training & Assistance Fund</u>
Airport	Heritage Trust	Prosecutor Training & Assistance
	Human Resources	
<u>Alcohol Tax Fund</u>	Human Services	<u>Public Health Fund</u>
	Justice Information Management System (JIMS)	
Alcohol Tax	Law Library	Health & Environment
	Legal	
<u>Controlled Substance Fund</u>	Med-Act	<u>Public Works Fund</u>
	Motor Vehicle	
Controlled Substance	Museums	Infrastructure/Public Works
	Planning, Development & Codes	
<u>County Building Fund</u>	Public Safety Sales Tax	<u>Risk Management Fund</u>
	Public Safety Sales Tax II	
County Building Fund	Records and Tax Administration/ Archives	Risk Management
	Sheriff	
<u>Debt Service Fund</u>	Technology and Innovation	<u>Sheriff Forfeited Property Fund</u>
	Treasury and Financial Management	
Debt Service		Sheriff Forfeited Property
<u>Developer Fees Fund</u>	<u>Library Operating Fund</u>	<u>Stormwater Fund</u>
Developer Fees	Library Operating	Stormwater
<u>Developmental Supports Fund</u>	<u>Library Special Use Fund</u>	<u>Stream Maintenance Fund</u>
Developmental Supports	Library Special Use	Stream Maintenance
<u>District Attorney Forfeited Property Fund</u>	<u>Mental Health Fund</u>	<u>Transportation Fund</u>
District Attorney Forfeited Property	Mental Health	Transportation
<u>Fleet Management Fund</u>	<u>911 Telephone Fund</u>	<u>Wastewater O&M Fund**</u>
Fleet Management	911 Telephone	Wastewater O&M**
<u>General Fund</u>	<u>911 Wireless Telephone Fund</u>	<u>Wastewater SRCFP Fund*</u>
Appraiser	911 Wireless Telephone	Wastewater SRCFP
Board of County Commissioners		
Budget & Financial Planning	<u>911 Fund</u>	<u>Weapons Licensure Fund</u>
Contractor Licensing		
Corrections	911 Fund	Weapons Licensure
County Manager's Office		
Countywide Support	<u>Park & Recreation Fund</u>	
District Attorney		
District Court Trustee	Park General	
District Courts	Park Employee Benefits	
Economic Development Programs	Park Bond & Interest	
Elections Office		
Emergency Management & Communications	<u>Park & Recreation Enterprise Fund</u>	
Extension Council		
Facilities	Park Enterprise	
Fair		

*Sewer Repair and Construction Finance Plan (SRCFP)

** Operations and Maintenance (O & M)

Fund Balance

Fund	Total Ending Fund Balance 12/31/16	Estimated Ending Fund Balance 12/31/17	Projected Ending Fund Balance 12/31/18	Proposed Expenditure FY 2018 Budget	Fund Balance Percent of FY 2018 Budget	Over Maximum	Over/ (Under) Minimum	Estimated Use of Reserves in 2017	Proposed Use of Reserves in 2018
General Fund	\$ 80,046,530	\$ 85,443,345	\$ 81,017,822					\$ 0	\$ 4,425,524
<i>General Fund Reserve Percentage</i>	28.0%	27.0%	24.0%						
General Fund (excluding Public Safety Sales Tax 2 Surplus)	79,928,454	85,443,346	81,017,822					0	0
<i>General Fund Reserve Percentage</i>	28.0%	26.7%	23.7%						
911 Fund	7,968,489	7,897,210	6,442,477	\$ 6,387,937	100.9%	\$ 5,803,683	\$ 6,123,080	71,279	1,454,733
911 Wireless Telephone	325,728	328,836	0	332,352	0.0%			0	328,836
Alcohol Tax	189,993	189,993	189,993	131,872	144.1%			0	0
Controlled Substance	130,520	71,637	10,000	68,457	14.6%			58,883	61,637
Developer Fees	112,222	112,222	112,222	9,800	1,145.1%			0	0
Developmental Supports	3,328,344	3,161,425	2,661,425	25,689,093	10.4%	0	606,298	166,919	500,000
District Attorney Forfeited Property	141,389	141,389	141,389	26,525	533.0%			0	0
Library Operating	4,709,708	4,813,282	4,813,282	31,921,164	15.1%	1,621,166	3,217,224	0	0
Mental Health	925,531	1,335,398	1,335,398	31,797,608	4.2%	0	(1,208,411)	0	0
Park & Recreation	6,387,024	7,195,136	7,195,136	36,877,290	19.5%			0	0
Prosecutor Training & Assistance	31,097	31,097	31,097	29,000	107.2%			0	0
Public Health	1,891,997	1,668,910	1,616,410	17,307,462	9.3%	0	751,037	223,087	52,500
Sheriff Forfeited Property	1,174,486	759,088	20,001	819,742	2.4%			415,398	739,087
Stream Maintenance	5,955	5,955	5,955	5,000	119.1%			0	0
Weapons Licensure	40,974	40,974	0	86,874	0.0%			0	40,974
County Building	75,744	95,712	95,712	1,876,384	5.1%	0	1,893	0	0
Public Works	4,609,219	3,987,655	3,169,655	29,293,583	10.8%	240,297	1,704,976	621,564	818,000
Stormwater	4,169,430	3,801,561	3,301,561	15,687,039	21.0%			367,869	500,000
Debt Service	449,509	897,786	512,786	1,668,651	30.7%			0	385,000
Library Special Use	842,273	2,684,937	2,674,937	4,304,890	62.1%	2,244,448	2,459,693	0	10,000
Airport	3,404,411	3,404,411	3,104,411	6,937,023	44.8%	2,410,709	2,757,560	0	300,000
Park & Recreation Enterprise	10,898,001	11,162,385	11,162,385	21,661,469	51.5%			0	0
Transportation	4,292,887	3,220,289	2,671,109	17,099,406	15.6%	961,168	1,816,139	1,072,598	549,180
Wastewater Operations & Maintenance	25,799,099	25,862,542	25,862,542	65,068,919	39.7%			0	0
Wastewater SRCFP	81,119,505	81,119,505	81,119,505	117,100,725	69.3%			0	0
Fleet Management	1,231,008	1,231,008	992,702	3,195,374	31.1%			0	238,306
Risk Management	3,533,399	2,318,490	2,318,490	4,373,739	53%			1,214,909	0
Total Projected Use of Reserves								\$ 4,212,506	\$ 10,403,777

FY 2018 Johnson County Budget by Fund

The total Johnson County Proposed Budget is \$1.06 billion for FY 2018. This amount includes \$819.6 million in proposed expenditures (including transfers) and \$242.1 million in reserves. The proposed budgeted expenditures of \$819.6 million are allocated among thirty (30) budgeted funds, which are presented on the following pages. For each budgeted fund, revenues and expenditures are listed for fiscal year 2016 (actual), fiscal year 2017 (estimated), and fiscal year 2018 (budget). A classification of budgeted County funds by fund type can be found immediately following the Budget at a Glance pages within this section.

Each of the thirty funds discussed in this section are appropriated as part of the County's overall budget. Additional funds are included in the audited financial statements for the County; these funds are not budgeted per state statute. A listing of these funds is provided below.

Funds Not Budgeted Per State Statute

<u>Special Revenue Funds</u>	<u>Capital Projects</u>	<u>Agency Funds</u>
County Clerk Technology Fund	Capital Projects Fund	Medical Reimbursement Fund
Treasurer Technology Fund	Equipment Reserve Fund	Jail Prisoners' Welfare Fund
Library Gift Fund	Register of Deeds Technology Fund	Fire District Fund
<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	Tax Collection Fund
Workers Compensation Fund	Public Building Commission Fund	Research Triangle Sales Tax Fund
Self-Insured Health Care Fund		

Detail information for each County agency and department will be presented in the "Agency Budget Information, Volume II" of the County Manager's Proposed FY 2018 Budget. The relationship of each agency and department to the thirty (30) budgeted funds is listed immediately after the classification of budgeted County Funds by fund type earlier within the Budget Summary section.

FY 2018 Budget for All Budgeted Funds

The first two pages following this narrative summarize the FY 2018 Budget for Johnson County. The first page reflects the expenditure budget by category, and the following page reflects the expenditure budget by individual County fund.

For FY 2018, the total County mill levy has been reduced to 26.276 mills. The total expenditure budget is \$819,597,225 for FY 2018, and the total budget is \$1,061,675,578, including budgeted reserves of \$242,078,353.

FY 2018 Budget for Each County Fund

FY 2018 Budget information for each budgeted County fund immediately following the FY Budget for All Budgeted Funds pages. A brief summary of each fund is presented below.

General Fund

The General Fund accounts for the cost of general County government, and includes financial transactions that are not required to be accounted for in other County funds. Within the General Fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, sales taxes, Federal/State aid, and various charges for service. Additional information about the County's revenue sources is located in Section G (Revenue Summary).

For FY 2018, the General Fund mill levy is estimated to be 13.885 mills. The General Fund expenditure budget is \$379.9 million for FY 2018, and the total General Fund budget is \$460.9 million (including reserves of \$81 million). The primary increase in the General Fund expenditure budget is due to increased personal service costs and expenditures for Countywide expenditures. Public Safety Sales Tax II will be used to partially fund operations in the Sheriff's Office, Corrections, and Facilities, and will fund the debt service for the Adult Detention Phase II Jail Expansion, the Juvenile Services complex building project, the Criminalistic Laboratory, and the Olathe Adult Detention Center remodel and expansion project. The recently approved Public Safety Sales Tax III has been included in the FY 2018 budget for \$23.2 million to be used for debt service or other capital costs associated with the building of the new Courthouse and Coroner/Medical Examiner Facility.

On February 28, 2013, the County adopted a revised General Fund reserve policy. The reserve calculation in the policy is based on the following goals:

1. Maintaining working capital to meet cash flow requirements and provide contingencies for unpredictable revenue sources and emergencies or other unanticipated expenditures.
2. Funding capital asset replacement and debt retirement.

According to the policy, the annual calculation is expected to generate a reserve amount that ranges between 20% and 25% of estimated annual General Fund net revenues (total General Fund revenues, excluding intrafund transfers and General Fund cost allocation). The County's General Fund has gradually increased over time as a result of unanticipated revenues above estimates and conservative departmental spending. In keeping with past Board direction, the multi-year budget projection gradually draws down the General Fund balance reserve.

The ending fund balance for FY 2016 was \$80 million, which is 28% of the General Fund net revenues. During FY 2018, the estimated General Fund balance (reserves) is expected to decrease by \$4.4 million for one-time capital or operating expenditures. The estimated reserves for FY 2018 is \$81.0 million or 24.2%.

911 Funds

During 2011, Kansas Legislature passed Senate Bill 50 which replaced the existing 911 statutes with a new fee structure and other changes. This bill established a new uniform fee of \$0.53 per month for any device that can access 911 and will increase to \$0.60 effective October 1, 2015. The County created a new 911 Fund that will account for these new revenues and budgeted expenditures. These fees will be used to provide a 911 system throughout Johnson County and to pay for the equipment directly related to the reception and processing of 911 calls from any device. The County plans to spend down the balance in the existing 911 Wireless Telephone fund by the end of FY 2018 as no revenues other than interest earnings on the unspent reserves have been received since the end of 2011. The 911 Telephone fund was fully expended and closed as of December 31, 2016.

The total expenditure budget for the 911 funds is \$6.7 million. The new 911 fund expenditure budget is \$6.4 million for FY 2018. The 911 Wireless Telephone reserves of \$332,000 are anticipated to be fully expended by the end of FY 2018 as well as approximately \$1.5 million from the 911 Fund. There is no mill levy for these funds.

Alcohol Tax Fund

The Alcohol Tax Fund is a special revenue fund that accounts for the local alcohol liquor tax authorized by the Kansas Legislature. By statute, funds must be expended for alcoholism prevention and drug abuse prevention programs.

The total expenditure budget for the Alcohol Tax Fund is approximately \$132,000 for FY 2018. The total budget is approximately \$322,000 for FY 2018, including a reserve of approximately \$190,000. There is no mill levy for this fund.

Controlled Substance Fund

The Controlled Substance Fund is a special revenue fund that accounts for tax assessments and penalties from persons who manufacture, produce, ship, transport, import, or possess certain quantities of controlled substances. The funds can only be used for law enforcement and criminal prosecution purposes. The total expenditure budget for the Controlled Substance Fund is approximately \$68,000 for FY 2018. There is no mill levy for this fund.

Developer Fees for Parks Fund

The Developer Fees for Parks Fund is a special revenue fund that accounts for developer fees paid in lieu of parkland dedication in accordance with the Johnson County Zoning and Subdivision Regulations. The proceeds can only be used for park purposes. The total FY 2018 expenditure budget for the Developer Fees Fund is approximately \$10,000. There is no mill levy for this fund.

Developmental Supports Fund

The Developmental Supports Fund is a special revenue fund that accounts for the revenues and expenditures of programs designed to develop social and work skills for persons with intellectual and developmental disabilities. Within this fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, Federal/State aid, and various charges for service. County policy is to maintain a reserve between 8% and 12% of budgeted annual expenditures for the Developmental Supports Fund.

For FY 2018, the Developmental Supports Fund mill levy is 1.234 mills and the expenditure budget is \$25.7 million. The total published Developmental Supports Fund budget is \$28.4 million, including a reserve of \$2.7 million, or 10.4% of budgeted annual expenditures. During FY 2018, the fund balance is estimated to decrease by approximately \$500,000 for one-time expenditures for deferred capital needs.

District Attorney Forfeited Property Fund

The District Attorney Forfeited Property Fund is a special revenue fund that accounts for funds received from the forfeiture of assets in drug-related cases. The funds can only be used for training purposes and contributions to non-profit agencies which deal in public safety and crime prevention issues.

The expenditure budget for the District Attorney Forfeited Property Fund is approximately \$27,000 for FY 2018. The total budget is approximately \$168,000, including a reserve of approximately \$141,000. There is no mill levy for this fund.

Library Operating Fund

The Library Operating Fund is a special revenue fund that accounts for the revenues and expenditures of operating an urban library system. Within this fund, the primary sources of revenue are ad valorem taxes and motor vehicle taxes.

For FY 2018, the Library Operating Fund mill levy is 3.440 mills and the expenditure budget is \$31.9 million. The total published Library Fund budget is \$36.7 million, including a reserve of \$4.8 million, or 15.1% of budgeted annual expenditures. The policy for this fund is to maintain a reserve between 5% and 10%. Funding for the Library Operating Fund has been increased by additional ad valorem support to fund the 20 year Comprehensive Library Master Plan beginning in FY 2016. The additional funds and reserves will be used to renovate, replace, expand and build as indicated by the plan.

Mental Health Fund

The Mental Health Fund is a special revenue fund that accounts for the revenues and expenditures of programs designed to provide clinical and residential counseling, clinical treatment, and outpatient services to citizens suffering from mental health disorders. Within this fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, Federal/State aid, and various charges for service.

For FY 2018, the Mental Health Fund mill levy is 1.642 mills and the expenditure budget is \$31.8 million. The total published Mental Health Fund budget is \$33.0 million. Mental Health's estimated reserves as of the end of FY 2018 are expected to be approximately \$1.3 million, or 4.2% of the annual budgeted expenditures. County policy for the Mental Health fund is to maintain reserves between 8% and 12%. Ad valorem tax support has increased from \$11.4 million for FY 2016 to \$15.8 million for FY 2017 and \$15.9 million for FY 2018 to address the loss of revenues from the State of Kansas and other sources.

Park and Recreation Fund

The Park and Recreation Fund accounts for tax-supported programs provided by the Johnson County Park and Recreation District. This fund page summarizes the budgets for the Park & Recreation's General, Employee Benefits and Debt Service funds. Within these funds, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and various charges for service.

For FY 2018, the estimated Park and Recreation Fund mill levy is 3.102 mills and the expenditure budget is \$36.9 million. The total published Park and Recreation Fund budget is \$43.6 million, including a reserve of approximately \$6.7 million. Funding for the Park & Recreation Fund has been increased by additional ad valorem support to fund the Park Legacy Plan, which will allow the Park & Recreation District to open undeveloped parkland, invest in existing parks and develop streamway trails for future generations.

Prosecutor Training and Assistance Fund

The Prosecutor Training and Assistance Fund is a special revenue fund that accounts for a portion of the court costs assessed in every court case. The proceeds must be used for expenditures related to the District Attorney's Office.

The total expenditure budget for the Prosecutor Training and Assistance Fund is approximately \$29,000 for FY 2018. The total budget is approximately \$60,000, including a reserve of approximately \$31,000. There is no mill levy for this fund.

Public Health Fund

The Public Health Fund is a special revenue fund that accounts for the revenues and expenditures of programs dedicated to protect and promote the health, welfare and environment of the community, and to prevent disease. Within this fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, Federal/State aid, and various charges for service.

The total expenditure budget for the Public Health Fund is \$17.3 million and the mill levy is 0.867 mills for FY 2018. The total budget of \$18.9 million includes a reserve of \$1.6 million or 9.3% of the annual budgeted expenditures. County policy is to maintain reserves for the Public Health Fund between 5% and 10%. During FY 2018, the fund balance is estimated to decrease by approximately \$52,500 for one-time expenditures for facility studies.

Sheriff Forfeited Property Fund

The Sheriff Forfeited Property Fund is a special revenue fund that accounts for funds received from the forfeiture of assets in drug-related cases. The funds can only be used for law enforcement and prosecutorial purposes and cannot be used for normal operating expenditures.

The total published budget for the Sheriff Forfeited Property Fund is approximately \$840,000, including reserves of \$20,000 for FY 2018. There is no mill levy for this fund.

Stream Maintenance Fund

The Stream Maintenance Fund is a special revenue fund that accounts for royalty payments from sand removed from the Kansas River as it flows through Johnson County. The proceeds can be used for the cleaning and maintenance of the Kansas River (upon approval of the Kansas Division of Water Resources) and for the development of parklands along tributaries of and along the Kansas River.

The total expenditure budget for the Stream Maintenance Fund is approximately \$5,000 for FY 2018. The estimated ending Stream Maintenance fund balance as of December 31, 2018 is \$6,000. There is no mill levy for this fund.

Weapons Licensure Fund

The Weapons Licensure Fund is a special revenue fund that provides for the purchase of new law enforcement and criminal prosecution services. Revenues from this fund can only be used for public safety purposes. For FY 2018, the total Weapons Licensure Fund budget is approximately \$87,000. There is no mill levy for this fund.

County Building Fund

The County Building Fund is a capital fund that accounts for revenues and expenditures associated with the acquisition, construction, and renovation of County buildings. This fund was reestablished in 2015 by the Board of County Commissioners in accordance with State statute, which allows an annual tax levy not to exceed one (1) mill for a period not to exceed ten (10) years.

The total expenditure budget for the County Building Fund is \$1.9 million and the estimated mill levy is 0.167 mills for FY 2018. The total budget is \$2.0 million for FY 2018, including a reserve of approximately \$100,000 or 5.1%. County policy requires a reserve between 5% and 10% of the annual budgeted expenditures.

Public Works Fund

The Public Works Fund is a capital fund that accounts for all revenues and expenditures of the Public Works department. Within the Public Works Fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and the special highway (gas tax) fund.

For FY 2018, the Public Works Fund mill levy is 1.437 mills. The expenditure budget for FY 2018 is \$29.3 million, which includes the County Assistance Road System (CARS) program. The total Public Works Fund budget is \$32.5 million, including a reserve of \$3.2 million or 10.9% of annual budgeted expenditures. County policy is to maintain a reserve between 5% and 10%. The estimated Public Works Fund balance (reserve) is expected to decrease due to one-time capital expenditures.

Stormwater Fund

The Stormwater Fund is a capital fund that accounts for all revenues and expenditures of the Stormwater Management Program. Within the Stormwater Fund, the primary sources of revenue are the Stormwater sales tax and investment income.

For FY 2018, the Stormwater Fund expenditure budget is \$15.7 million. The total Stormwater Fund budget is \$19.0 million, including a reserve of \$3.3 million. There is no mill levy for this fund.

Debt Service Fund

The Debt Service Fund accounts for revenues and expenditures related to various County debt issues, including Library debt. Debt service for the Park and Recreation District, Airport, and Wastewater is paid directly from those funds. Within the Debt Service Fund, the primary sources of revenue are ad valorem taxes, motor vehicle taxes, and transfers from other funds.

For FY 2018, the Debt Service Fund mill levy is 0.027 mills and the expenditure budget is \$1.7 million. The total published Debt Service Fund budget is \$2.2 million. County policy requires that the County maintain a reserve between 5% and 10% of the annual principal and interest amounts due on outstanding bonds, plus 100% of the amounts due on outstanding temporary notes. The projected ending fund balance is approximately \$500,000 or 30.7% of budgeted FY 2018 expenditures.

Library Special Use Fund

The Library Special Use Fund is a debt service fund that accounts for the revenues and expenditures of financing capital improvement projects for the Johnson County Library System, including the costs of planning, outfitting, and stocking new libraries.

For FY 2018, the Library Special Use Fund mill levy is 0.475 mills and the expenditure budget is \$4.3 million. The total published Library Special Use Fund budget is \$7.0 million, including a reserve of approximately \$2.7 million or 62%. The policy for this fund is to maintain a reserve between 5% and 10%. For 2018, the estimated Library Special Use Fund balance is expected to decrease by approximately \$10,000 for one time expenditures related to debt issuance.

Airport Fund

The Airport Fund is an enterprise fund which accounts for the revenues and expenditures associated with constructing, renovating, and operating two airports and an industrial park. Within this fund, the primary sources of revenue are lease income (use of assets) and various charges for service.

For FY 2018, the Airport Fund expenditure budget is \$6.9 million. The total published Airport Fund budget is \$10.0 million, including a reserve of \$3.1 million. There is no budgeted use of reserves planned for FY 2017; however, there is \$300,000 budgeted for FY 2018 for one-time capital expenditures.

Park and Recreation Enterprise Fund

The Park and Recreation Enterprise Fund accounts for revenues and expenditures associated with user fee-supported recreational programs, including golf, soccer, senior travel, competitive swimming, and gymnastics.

For FY 2018, the Park and Recreation Enterprise Fund expenditure budget is \$21.7 million. The total published Park and Recreation Enterprise Fund budget is \$32.8 million, including a reserve of \$11.2 million. There is no mill levy for this fund since the programs are supported by user fees.

Transportation Fund

The Transportation Fund is an enterprise fund that accounts for all revenues and expenditures of the transit and commuter rail programs. Within the Transportation Fund, the primary sources of revenue are Federal and State aid and a \$6.9 million transfer from the General Fund.

For FY 2018, the Transportation Fund expenditure budget is \$17.1 million. The total published Transportation Fund budget is \$19.8 million, including a reserve of \$2.7 million or 15.6% of the annual budgeted expenditures. There is no mill levy for this fund. During FY 2017 and FY 2018, the estimated Transportation Fund balance (reserve) is expected to decrease due to one-time capital expenses for new and replacement vehicles.

Wastewater O & M Fund

The Wastewater O & M (Operations and Maintenance) Fund is an enterprise fund that accounts for the revenues and expenditures associated with operations and maintenance activities of the Unified Wastewater District. Within this fund, the primary sources of revenue are various charges for service.

For FY 2018, the Wastewater O & M Fund expenditure budget is \$65.1 million and the total published budget is \$90.9 million (including reserves of approximately \$25.9 million). Reserves are anticipated to be used within the next five years to partially stabilize rates related to future infrastructure costs and other inflationary pressures on operations.

Wastewater SRCFP Fund

The Wastewater SRCFP (Sewer Repair and Construction Finance Plan) Fund is an enterprise fund that accounts for the revenues and expenditures of activities related to the construction and expansion of plants and other infrastructure in the Unified Wastewater District. Within this fund, the primary sources of revenue

are the capital finance charges and the Wastewater Connection Fees. Beginning in 2014, the capital charges have been included on the O&M customer billing.

For FY 2018, the Wastewater SRCFP Fund expenditure budget is \$117.1 million. The total published Wastewater SRCFP Fund budget is \$198.2 million, including reserves of \$81.1 million. There is a plan to use reserves to partially fund the costs associated with major infrastructure projects scheduled to be completed within the next decade, including the estimated \$300 million for the expanded Tomahawk Treatment Facility.

Fleet Management Fund

The Fleet Management Fund was established in July, 2012 with an effective start date of January 1, 2013. It is an internal service fund, which will coordinate fleet service operations for County departments. The FY 2018 expenditure budget is \$3.2 million. The total published budget is approximately \$4.2 million, including a reserve of approximately \$1.0 million. There is no mill levy directly associated with this particular fund; funding will result from charges to other county departments for the cost of providing fleet management services, and transfers of funds for start-up costs and capital outlay from the Equipment Reserve fund and from Public Works.

Risk Management Fund

The Risk Management Fund is an internal service fund which handles liability and workers compensation activities. By law, only tort and non-tort liability activities are budgeted (workers compensation transactions are off-budget).

For FY 2018, the Risk Management Fund expenditure budget is \$4.4 million. The total published Risk Management Fund budget is approximately \$6.7 million, including a reserve of \$2.3 million or 53.0% of the annual budgeted expenditures. The reserve policy for the Risk Management fund requires funding up to 80% confidence level of expected ultimate limited losses. The actuarial analysis began with the FY 2014 activity. Planned use of \$1.2 million in reserves was estimated for 2017. There is no mill levy for this fund as the property tax funding used in previous years has been replaced with internal charges to departments.

Non-budgeted Funds

There are several funds that are not budgeted in accordance with state statutes. The Library Gift Fund had \$123,000 at the end of 2016. These funds represent gifts given to the Library Board. The Register of Deeds Technology fund balance was \$4.2 million as of the end of 2016. The County Clerk and Treasurer Technology funds were established effective January 1, 2016. The ending balance for the County Clerk Technology fund was \$408,000 as of December 31, 2016. The Treasurer Technology Fund had \$166,000 as of the end of 2016. The Equipment Reserve fund had approximately \$5.0 million as of the end of 2016.

The Capital Projects fund had approximately \$86.6 million set aside for various County capital projects, such as CARS, Stormwater, infrastructure maintenance, etc. More information regarding the capital budget for FY 2018 is located in the Capital Improvement Program section. The Public Building Commission had net cash reserves of approximately \$23.4 million as of the end of 2016, primarily from bond proceeds. These funds are restricted for the specific capital projects for which the bonds were issued.

The Self-Insured Health Care Fund had reserves of approximately \$2.65 million as of the end of 2016 and a projected ending cash balance of \$570,000 as of the end of 2018. More information on this fund can be found in the Personnel and Compensation section. The Workers' Compensation fund had cash reserves of \$6.0 million at the end of 2016.

The County also maintains an agency fund for the Research Triangle Sales Tax. The Research Triangle Sales tax of 0.125% is a pass through sales tax with the total being immediately distributed to the Johnson County Education Research Triangle Authority. An election was held in November 2008 to pass this 1/8th cent sales tax for the purpose of supporting education and research projects at locations within Johnson County, Kansas for University of Kansas, Kansas State University, and University of Kansas Medical Center. There is no sunset for this tax.

Total Budget by Category	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 220,364,807	\$ 247,834,472	\$ 252,482,129
REVENUES:			
Ad Valorem Taxes	218,891,153	234,342,975	247,636,050
Other Taxes	108,930,885	125,427,589	139,227,906
Intergovernmental	50,527,678	58,848,338	61,932,784
Licenses & Permits	3,476,640	3,407,048	3,552,761
Charges for Service	198,774,720	203,818,164	212,783,867
Use of Assets	8,930,460	9,193,290	9,797,127
Miscellaneous	47,024,159	39,661,245	67,481,595
Transfers	81,363,693	63,168,509	66,781,358
Total Revenues	\$ 717,919,388	\$ 737,867,158	\$ 809,193,448
Total Revenues & Beginning Balance	\$ 938,284,195	\$ 985,701,630	\$ 1,061,675,577
EXPENDITURES:			
Personal Services	262,963,867	280,447,660	303,035,652
Contractual Services	98,106,514	98,950,121	108,973,252
Commodities	27,464,864	31,096,016	32,564,510
Capital Outlay	5,728,263	10,046,250	9,225,910
Miscellaneous	9,807,890	14,715,557	16,108,862
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	3,968,186	0
Debt Service Payments	35,073,609	37,668,235	40,115,678
Lease Payments to the PBC	20,699,791	21,653,606	22,978,746
Interfund Transfers	9,840,466	9,650,651	10,398,016
Intrafund Transfers	46,443,857	41,603,026	45,324,703
Transfers to Equipment Reserve Fund	1,772,126	1,899,351	2,241,951
Transfers to Capital Projects	84,799,962	106,530,253	147,834,936
Cost Allocation Expenditures	38,734,160	15,244,224	16,862,025
Fee-based Expenditures	8,040,745	11,685,837	12,828,787
Grant Expenditures	40,973,609	48,060,528	51,104,197
Total Expenditures	\$ 690,449,723	\$ 733,219,501	\$ 819,597,225
Ending Balance, December 31	\$ 247,834,472	\$ 252,482,129	\$ 242,078,352
Annual Change in Balance	\$ 27,469,665	\$ 4,647,657	\$ (10,403,777)
Mill Levy Information:			
County Taxing District	19.582	19.590	19.259
Park & Recreation Taxing District	3.101	3.102	3.102
Library Taxing District	3.912	3.915	3.915
Wastewater Taxing District	0.000	0.000	0.000
Total Mill Levy	26.595	26.607	26.276

Total Budget by Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 220,364,807	\$ 247,834,472	\$ 252,482,130
REVENUES:			
Ad Valorem Taxes	218,891,153	234,342,975	247,636,050
Other Taxes	108,930,885	125,427,589	139,227,906
Intergovernmental	50,527,678	58,848,338	61,932,784
Licenses & Permits	3,476,640	3,407,048	3,552,761
Charges for Service	198,774,720	203,818,164	212,783,867
Use of Assets	8,930,460	9,193,290	9,797,127
Miscellaneous	47,024,159	39,661,245	67,481,595
Transfers	81,363,693	63,168,509	66,781,358
Total Revenues	\$ 717,919,388	\$ 737,867,158	\$ 809,193,448
Total Revenues & Beginning Balance	\$ 938,284,195	\$ 985,701,630	\$ 1,061,675,578
EXPENDITURES:			
General Fund	338,784,336	345,873,423	379,839,847
Public Works Fund	26,803,995	28,313,016	29,293,583
Stormwater Fund	14,512,527	15,120,474	15,687,039
Transportation Fund	13,119,853	15,881,267	17,099,406
County Building Fund	656,325	2,217,782	1,876,384
Fleet Services Fund	3,165,814	3,831,572	3,195,374
Risk Management Fund	3,742,543	4,010,886	4,373,739
Stream Maintenance Fund	0	5,000	5,000
9-1-1 Telephone Fund	1,827,762	3,162,000	4,982,289
9-1-1 Wireless Telephone Fund	1,738,000	1,738,000	1,738,000
Alcohol Tax Fund	110,760	121,654	131,872
Prosecutor Training & Assistance Fund	38,086	29,000	29,000
Developmental Supports Fund	22,231,180	23,929,853	25,689,093
Mental Health Fund	27,629,719	30,629,010	31,797,608
Airport Fund	8,562,488	6,441,514	6,937,023
Park & Recreation Fund	30,474,803	34,384,402	36,877,290
Park & Recreation Enterprise Fund	16,559,555	21,378,484	21,661,469
Public Health Fund	14,425,177	15,731,390	17,307,462
Library Operating Fund	28,715,574	29,394,781	31,921,164
Library Special Use Fund	3,075,563	2,912,880	4,304,890
Developer Fees for Parks Fund	0	9,800	9,800
Sheriff Forfeited Property Fund	228,291	494,360	819,742
Controlled Substance Fund	118,505	65,491	68,457
Weapon Licensure Fund	60,439	45,000	86,874
District Attorney Forfeited Property Fund	1,000	26,348	26,525
Debt Service Fund	1,076,677	1,301,797	1,668,651
Wastewater SRCFP Fund	77,473,300	87,835,300	117,100,725
Wastewater O & M Fund	55,317,451	58,335,016	65,068,919
Total Expenditures	\$ 690,449,723	\$ 733,219,500	\$ 819,597,225
Ending Balance, December 31	\$ 247,834,472	\$ 252,482,130	\$ 242,078,353
Annual Change in Balance	\$ 27,469,665	\$ 4,647,658	\$ (10,403,777)

General Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 70,340,758	\$ 80,046,530	\$ 85,443,346
REVENUES:			
Ad Valorem Taxes	123,058,744	127,291,752	134,426,363
Other Taxes	78,161,887	94,035,483	106,093,351
Intergovernmental	22,985,656	28,148,752	29,577,330
Licenses & Permits	1,798,936	1,803,465	1,867,720
Charges for Service	43,804,305	43,702,435	43,383,385
Use of Assets	2,759,686	2,705,053	3,069,969
Miscellaneous	2,517,172	3,470,031	3,297,938
Transfers	73,403,722	50,113,268	53,698,268
Total Revenues	\$ 348,490,108	\$ 351,270,239	\$ 375,414,324
Total Revenues & Beginning Balance	\$ 418,830,866	\$ 431,316,769	\$ 460,857,670
EXPENDITURES:			
Personal Services	162,944,526	170,985,529	183,824,703
Contractual Services	34,563,412	36,253,908	39,985,994
Commodities	7,412,645	8,036,737	7,861,775
Capital Outlay	103,949	840,703	(645,634)
Miscellaneous	(12,196)	354,466	1,640,242
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	3,968,186	0
Debt Service Payments	0	0	0
Lease Payments to the PBC - Jail Facility	0	0	0
Lease Payments to the PBC - Other Facilities	18,991,442	17,566,542	17,827,598
Interfund Transfers	6,557,327	6,526,279	7,460,985
Intrafund Transfers	39,908,045	39,233,386	42,562,000
Transfers to Equipment Reserve Fund	1,702,126	1,829,351	1,871,951
Transfers to Capital Projects	7,878,962	19,187,520	32,305,954
Cost Allocation Expenditures	26,849,893	869,874	2,311,809
Fee-based Expenditures	8,040,745	11,685,837	12,828,787
Grant Expenditures	23,843,460	28,535,105	30,003,683
Total Expenditures	\$ 338,784,336	\$ 345,873,423	\$ 379,839,847
Ending Balance, December 31	\$ 80,046,530	\$ 85,443,346	\$ 81,017,823
Annual Change in Balance	\$ 9,705,772	\$ 5,396,816	\$ (4,425,523)
Mill Levy (County Taxing District)	14.571	14.085	13.885
*Target for Ending Balance Per Policy	\$ 57,274,186	\$ 63,211,083	\$ 67,077,990
Amount Over (Under) Policy Target	\$ 22,772,344	\$ 22,232,263	\$ 13,939,833
Net Revenues for Policy Target	\$ 286,370,933	\$ 316,055,415	\$ 335,389,951

* The policy target for the General Fund ending balance is: 20% to 25% of total revenues, excluding intrafund transfers and General Fund cost allocation.

9-1-1 Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 6,781,043	\$ 7,968,488	\$ 7,897,210
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	4,664,566	4,757,857	4,853,014
Use of Assets	59,676	70,865	80,190
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 4,724,242	\$ 4,828,722	\$ 4,933,204
Total Revenues & Beginning Balance	\$ 11,505,285	\$ 12,797,210	\$ 12,830,414
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	3,253,177	4,500,000	4,533,204
Commodities	283,620	400,000	400,000
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	1,454,733
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 3,536,797	\$ 4,900,000	\$ 6,387,937
Ending Balance, December 31	\$ 7,968,488	\$ 7,897,210	\$ 6,442,477
Annual Change in Balance	\$ 1,187,445	\$ (71,278)	\$ (1,454,733)

9-1-1 Telephone Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 69,812	\$ 0	\$ 0
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	559	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 559	\$ 0	\$ 0
Total Revenues & Beginning Balance	\$ 70,371	\$ 0	\$ 0
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	70,371	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
PBC Lease Payments	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 70,371	\$ 0	\$ 0
Ending Balance, December 31	\$ 0	\$ 0	\$ 0
Annual Change in Balance	\$ (69,812)	\$ 0	\$ 0

9-1-1 Wireless Telephone Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 281,706	\$ 325,729	\$ 328,836
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	2,617	3,107	3,516
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 2,617	\$ 3,107	\$ 3,516
Total Revenues & Beginning Balance	\$ 284,323	\$ 328,836	\$ 332,352
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	(41,406)	0	332,352
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ (41,406)	\$ 0	\$ 332,352
Ending Balance, December 31	\$ 325,729	\$ 328,836	\$ 0
Annual Change in Balance	\$ 44,023	\$ 3,107	\$ (328,836)

Alcohol Tax Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 171,272	\$ 189,993	\$ 189,993
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	128,088	120,000	130,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	1,393	1,654	1,872
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 129,481	\$ 121,654	\$ 131,872
Total Revenues & Beginning Balance	\$ 300,753	\$ 311,647	\$ 321,865
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	71,149	87,534	97,752
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	39,611	34,120	34,120
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 110,760	\$ 121,654	\$ 131,872
Ending Balance, December 31	\$ 189,993	\$ 189,993	\$ 189,993
Annual Change in Balance	\$ 18,721	\$ 0	\$ 0

Controlled Substance Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 213,359	\$ 130,520	\$ 71,637
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	34,312	5,000	5,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	1,354	1,608	1,820
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 35,666	\$ 6,608	\$ 6,820
Total Revenues & Beginning Balance	\$ 249,025	\$ 137,128	\$ 78,457
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	65,491	68,457
Commodities	33,440	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	85,065	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 118,505	\$ 65,491	\$ 68,457
Ending Balance, December 31	\$ 130,520	\$ 71,637	\$ 10,000
Annual Change in Balance	\$ (82,839)	\$ (58,883)	\$ (61,637)

Developer Fees Fund for Parks	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 112,222	\$ 112,222	\$ 112,222
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	9,800	9,800
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 0	\$ 9,800	\$ 9,800
Total Revenues & Beginning Balance	\$ 112,222	\$ 122,022	\$ 122,022
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	9,800	9,800
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 0	\$ 9,800	\$ 9,800
Ending Balance, December 31	\$ 112,222	\$ 112,222	\$ 112,222
Annual Change in Balance	\$ 0	\$ 0	\$ 0

Developmental Supports	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 3,207,310	\$ 3,328,344	\$ 3,161,425
REVENUES:			
Ad Valorem Taxes	10,091,866	10,831,365	11,951,124
Other Taxes	1,327,429	1,280,998	1,316,323
Intergovernmental	1,670,078	1,920,634	1,991,765
Licenses & Permits	0	0	0
Charges for Service	9,121,754	9,572,404	9,763,853
Use of Assets	54,368	64,562	73,057
Miscellaneous	76,719	92,971	92,971
Transfers	10,000	0	0
Total Revenues	\$ 22,352,214	\$ 23,762,934	\$ 25,189,093
Total Revenues & Beginning Balance	\$ 25,559,524	\$ 27,091,278	\$ 28,350,518
EXPENDITURES:			
Personal Services	16,915,758	17,929,274	19,067,701
Contractual Services	700,387	815,656	815,656
Commodities	676,348	715,843	713,573
Capital Outlay	17,386	199,867	659,867
Miscellaneous	1,892	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	93,600	0	0
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	0	0	0
Fee-based Expenditures	0	0	0
Cost Allocation Expenditures	2,212,364	2,480,061	2,574,643
Grant Expenditures	1,613,445	1,789,152	1,857,653
Total Expenditures	\$ 22,231,180	\$ 23,929,853	\$ 25,689,093
Ending Balance, December 31	\$ 3,328,344	\$ 3,161,425	\$ 2,661,425
Annual Change in Balance	\$ 121,034	\$(166,919)	\$(500,000)
Mill Levy (County Taxing District)	1.195	1.198	1.234

District Attorney Forfeited Property Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 134,960	\$ 141,389	\$ 141,389
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	25,000	25,000
Charges for Service	0	0	0
Use of Assets	1,135	1,348	1,525
Miscellaneous	6,294	0	0
Transfers	0	0	0
Total Revenues	\$ 7,429	\$ 26,348	\$ 26,525
Total Revenues & Beginning Balance	\$ 142,389	\$ 167,737	\$ 167,914
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	1,000	26,348	26,525
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 1,000	\$ 26,348	\$ 26,525
Ending Balance, December 31	\$ 141,389	\$ 141,389	\$ 141,389
Annual Change in Balance	\$ 6,429	\$ 0	\$ 0

Library Operating Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 4,669,329	\$ 4,709,708	\$ 4,813,282
REVENUES:			
Ad Valorem Taxes	24,505,035	24,852,783	27,363,107
Other Taxes	2,666,173	3,001,178	2,932,487
Intergovernmental	136,727	247,260	254,678
Licenses & Permits	0	0	0
Charges for Service	209,048	863,386	812,745
Use of Assets	106,552	122,995	139,179
Miscellaneous	1,132,418	410,753	418,968
Transfers	0	0	0
Total Revenues	\$ 28,755,953	\$ 29,498,355	\$ 31,921,164
Total Revenues & Beginning Balance	\$ 33,425,282	\$ 34,208,063	\$ 36,734,446
EXPENDITURES:			
Personal Services	14,557,087	15,838,836	19,296,068
Contractual Services	7,841,035	5,019,491	4,004,504
Commodities	3,514,430	3,981,386	4,715,026
Capital Outlay	2,896	8,412	0
Miscellaneous	3,092	0	95,427
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	92,240	115,259	127,540
Intrafund Transfers	0	0	0
Transfers to Capital Projects	2,484,000	4,092,493	3,320,701
Cost Allocation Expenditures	84,066	91,644	107,220
Grant Expenditures	136,728	247,260	254,678
Total Expenditures	\$ 28,715,574	\$ 29,394,781	\$ 31,921,164
Ending Balance, December 31	\$ 4,709,708	\$ 4,813,282	\$ 4,813,282
Annual Change in Balance	\$ 40,379	\$ 103,574	\$ 0
Mill Levy (Library Taxing District)	3.509	3.325	3.440

Mental Health Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 1,030,798	\$ 925,531	\$ 1,335,398
REVENUES:			
Ad Valorem Taxes	11,461,149	15,846,669	15,892,080
Other Taxes	1,762,598	1,487,497	1,919,867
Intergovernmental	4,668,301	4,799,798	5,025,310
Licenses & Permits	0	0	0
Charges for Service	9,300,670	8,481,324	8,545,429
Use of Assets	33,883	40,236	45,530
Miscellaneous	54,219	51,043	37,082
Transfers	243,632	332,310	332,310
Total Revenues	\$ 27,524,452	\$ 31,038,877	\$ 31,797,608
Total Revenues & Beginning Balance	\$ 28,555,250	\$ 31,964,408	\$ 33,133,006
EXPENDITURES:			
Personal Services	18,067,219	18,515,224	20,063,030
Contractual Services	2,239,500	2,065,861	1,974,711
Commodities	421,341	563,106	675,238
Capital Outlay	0	100,000	5,000
Miscellaneous	34,117	0	90,674
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	85,825	88,875	81,775
Intrafund Transfers	14,179	0	0
Transfer to Equipment Reserve	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	2,091,364	4,496,146	3,881,870
Fee-based Expenditures	0	0	0
Grant Expenditures	4,676,174	4,799,798	5,025,310
Total Expenditures	\$ 27,629,719	\$ 30,629,010	\$ 31,797,608
Ending Balance, December 31	\$ 925,531	\$ 1,335,398	\$ 1,335,398
Annual Change in Balance	\$ (105,267)	\$ 409,867	\$ 0
Mill Levy (County Taxing District)	1.357	1.753	1.642

Park & Recreation Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 5,989,325	\$ 6,387,024	\$ 6,695,087
REVENUES:			
Ad Valorem Taxes	26,188,584	28,039,492	30,034,735
Other Taxes	2,745,643	3,290,748	3,381,593
Intergovernmental	0	0	0
Licenses & Permits	166,150	153,510	159,510
Charges for Service	1,451,506	2,174,579	2,057,158
Use of Assets	28,746	34,136	38,627
Miscellaneous	0	0	0
Transfers	291,873	1,000,000	1,205,667
Total Revenues	\$ 30,872,502	\$ 34,692,465	\$ 36,877,290
Total Revenues & Beginning Balance	\$ 36,861,827	\$ 41,079,489	\$ 43,572,377
EXPENDITURES:			
Personal Services	11,564,220	12,951,822	14,889,461
Contractual Services	2,831,156	3,123,969	3,505,589
Commodities	1,297,419	1,715,989	1,318,942
Capital Outlay	3,781,483	6,570,136	7,946,995
Miscellaneous	9,769,302	9,558,886	8,778,303
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	440,000	463,600	438,000
Lease Payments to the PBC	0	0	0
Interfund Transfers	791,223	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 30,474,803	\$ 34,384,402	\$ 36,877,290
Ending Balance, December 31	\$ 6,387,024	\$ 6,695,087	\$ 6,695,087
Annual Change in Balance	\$ 397,699	\$ 308,063	\$ 0
Mill Levy (Park & Rec. Taxing District)	3.101	3.102	3.102

Prosecutor Training & Assistance Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 43,320	\$ 31,097	\$ 31,097
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	25,863	29,000	29,000
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 25,863	\$ 29,000	\$ 29,000
Total Revenues & Beginning Balance	\$ 69,183	\$ 60,097	\$ 60,097
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	37,055	29,000	29,000
Commodities	1,031	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 38,086	\$ 29,000	\$ 29,000
Ending Balance, December 31	\$ 31,097	\$ 31,097	\$ 31,097
Annual Change in Balance	\$ (12,223)	\$ 0	\$ 0

Public Health Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 1,113,013	\$ 1,891,997	\$ 1,668,910
REVENUES:			
Ad Valorem Taxes	7,026,237	6,944,785	8,390,794
Other Taxes	850,833	883,994	843,406
Intergovernmental	5,171,872	5,464,692	5,663,633
Licenses & Permits	564,784	567,781	642,137
Charges for Service	1,498,634	1,557,970	1,589,129
Use of Assets	0	0	0
Miscellaneous	35,721	89,081	125,863
Transfers	56,080	0	0
Total Revenues	\$ 15,204,161	\$ 15,508,303	\$ 17,254,962
Total Revenues & Beginning Balance	\$ 16,317,174	\$ 17,400,300	\$ 18,923,872
EXPENDITURES:			
Personal Services	6,036,053	6,814,896	7,209,506
Contractual Services	485,011	810,108	1,397,390
Commodities	422,240	554,940	548,055
Capital Outlay	0	0	0
Miscellaneous	1,813	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	329,114	224,067	257,243
Transfers to Equipment Reserve Fund	70,000	70,000	70,000
Transfers to Capital Projects	0	0	52,500
Cost Allocation Expenditures	1,884,656	1,792,687	2,109,135
Grant Expenditures	5,196,290	5,464,692	5,663,633
Total Expenditures	\$ 14,425,177	\$ 15,731,390	\$ 17,307,462
Ending Balance, December 31	\$ 1,891,997	\$ 1,668,910	\$ 1,616,410
Annual Change in Balance	\$ 778,984	\$ (223,087)	\$ (52,500)
Mill Levy (County Taxing District)	0.832	0.768	0.867

Sheriff Forfeited Property Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 1,299,417	\$ 1,174,486	\$ 759,088
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	10,832	12,862	14,555
Miscellaneous	92,528	66,100	66,100
Transfers	0	0	0
Total Revenues	\$ 103,360	\$ 78,962	\$ 80,655
Total Revenues & Beginning Balance	\$ 1,402,777	\$ 1,253,448	\$ 839,743
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	1,624	0	0
Commodities	226,667	494,360	819,742
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 228,291	\$ 494,360	\$ 819,742
Ending Balance, December 31	\$ 1,174,486	\$ 759,088	\$ 20,001
Annual Change in Balance	\$ (124,931)	\$ (415,398)	\$ (739,087)

Stream Maintenance Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 5,383	\$ 5,955	\$ 5,955
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	572	5,000	5,000
Transfers	0	0	0
Total Revenues	\$ 572	\$ 5,000	\$ 5,000
Total Revenues & Beginning Balance	\$ 5,955	\$ 10,955	\$ 10,955
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	5,000	5,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 0	\$ 5,000	\$ 5,000
Ending Balance, December 31	\$ 5,955	\$ 5,955	\$ 5,955
Annual Change in Balance	\$ 572	\$ 0	\$ 0

Weapons Licensure Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 56,075	\$ 40,974	\$ 40,974
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	45,338	45,000	45,900
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 45,338	\$ 45,000	\$ 45,900
Total Revenues & Beginning Balance	\$ 101,413	\$ 85,974	\$ 86,874
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	45,000	86,874
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	60,439	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 60,439	\$ 45,000	\$ 86,874
Ending Balance, December 31	\$ 40,974	\$ 40,974	\$ 0
Annual Change in Balance	\$ (15,101)	\$ 0	\$ (40,974)

County Building Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 49,429	\$ 75,744	\$ 95,712
REVENUES:			
Ad Valorem Taxes	608,772	2,147,914	1,615,438
Other Taxes	69,591	84,758	255,199
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	4,277	5,078	5,747
Miscellaneous	0	0	0
Transfers	0	0	0
Total Revenues	\$ 682,640	\$ 2,237,750	\$ 1,876,384
Total Revenues & Beginning Balance	\$ 732,069	\$ 2,313,494	\$ 1,972,096
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	0	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	656,325	2,207,782	1,866,384
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 656,325	\$ 2,217,782	\$ 1,876,384
Ending Balance, December 31	\$ 75,744	\$ 95,712	\$ 95,712
Annual Change in Balance	\$ 26,315	\$ 19,968	\$ 0
Mill Levy (County Taxing District)	0.072	0.238	0.167

Public Works Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 3,912,681	\$ 4,609,219	\$ 3,987,655
REVENUES:			
Ad Valorem Taxes	13,134,867	13,327,668	13,915,468
Other Taxes	1,748,167	1,709,019	1,671,634
Intergovernmental	11,073,817	11,424,595	11,653,707
Licenses & Permits	14,125	10,092	10,294
Charges for Service	70,689	39,588	40,380
Use of Assets	25,598	0	0
Miscellaneous	215,130	59,987	61,187
Transfers	1,218,140	1,120,503	1,122,913
Total Revenues	\$ 27,500,533	\$ 27,691,452	\$ 28,475,583
Total Revenues & Beginning Balance	\$ 31,413,214	\$ 32,300,671	\$ 32,463,238
EXPENDITURES:			
Personal Services	4,635,456	4,985,045	5,253,530
Contractual Services	2,077,500	1,833,532	1,850,434
Commodities	2,250,938	2,765,747	2,748,845
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	773,716	873,716	873,716
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	15,720,303	16,523,961	17,167,365
Cost Allocation Expenditures	1,346,082	1,331,015	1,399,693
Grant Expenditures	0	0	0
Total Expenditures	\$ 26,803,995	\$ 28,313,016	\$ 29,293,583
Ending Balance, December 31	\$ 4,609,219	\$ 3,987,655	\$ 3,169,655
Annual Change in Balance	\$ 696,538	\$ (621,564)	\$ (818,000)
Mill Levy (County Taxing District)	1.555	1.475	1.437

Stormwater Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 4,462,033	\$ 4,169,430	\$ 3,801,561
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	13,921,914	14,368,398	14,788,637
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	297,038	352,076	398,402
Miscellaneous	972	0	0
Transfers	0	32,131	0
Total Revenues	\$ 14,219,924	\$ 14,752,605	\$ 15,187,039
Total Revenues & Beginning Balance	\$ 18,681,957	\$ 18,922,035	\$ 18,988,600
EXPENDITURES:			
Personal Services	314,812	321,481	337,356
Contractual Services	8,534	21,750	21,750
Commodities	956	2,250	2,250
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	118,140	120,503	122,913
Intrafund Transfers	0	0	0
Transfers to Capital Projects	13,970,076	14,542,878	15,086,468
Cost Allocation Expenditures	100,009	111,612	116,302
Grant Expenditures	0	0	0
Total Expenditures	\$ 14,512,527	\$ 15,120,474	\$ 15,687,039
Ending Balance, December 31	\$ 4,169,430	\$ 3,801,561	\$ 3,301,561
Annual Change in Balance	\$ (292,603)	\$ (367,869)	\$ (500,000)

Debt Service Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 393,782	\$ 449,509	\$ 897,786
REVENUES:			
Ad Valorem Taxes	1,018	657,604	265,497
Other Taxes	31,979	27,748	101,638
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	6,841	0	0
Transfers	1,092,566	1,064,722	916,516
Total Revenues	\$ 1,132,404	\$ 1,750,074	\$ 1,283,651
Total Revenues & Beginning Balance	\$ 1,526,186	\$ 2,199,583	\$ 2,181,437
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	5,667	20,000	20,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	1,071,010	1,281,797	1,648,651
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 1,076,677	\$ 1,301,797	\$ 1,668,651
Ending Balance, December 31	\$ 449,509	\$ 897,786	\$ 512,786
Annual Change in Balance	\$ 55,727	\$ 448,277	\$ (385,000)
Mill Levy (County Taxing District)	0.000	0.073	0.027

Library Special Use Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 811,559	\$ 842,273	\$ 2,684,937
REVENUES:			
Ad Valorem Taxes	2,814,850	4,402,943	3,781,443
Other Taxes	291,427	349,911	510,757
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	2,690	2,690
Transfers	0	0	0
Total Revenues	\$ 3,106,277	\$ 4,755,544	\$ 4,294,890
Total Revenues & Beginning Balance	\$ 3,917,836	\$ 5,597,817	\$ 6,979,827
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	1,019,965	16,305	16,305
Commodities	180,007	192,564	315,000
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	906,156	1,728,164	3,138,844
Interfund Transfers	969,435	975,847	834,741
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 3,075,563	\$ 2,912,880	\$ 4,304,890
Ending Balance, December 31	\$ 842,273	\$ 2,684,937	\$ 2,674,937
Annual Change in Balance	\$ 30,714	\$ 1,842,664	\$ (10,000)
Mill Levy (Library Taxing District)	0.403	0.590	0.475

Airport Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 5,441,449	\$ 3,404,411	\$ 3,404,411
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	553	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	1,816,011	1,686,440	1,872,900
Use of Assets	4,606,315	4,740,074	4,749,123
Miscellaneous	671	15,000	15,000
Transfers	101,900	0	0
Total Revenues	\$ 6,525,450	\$ 6,441,514	\$ 6,637,023
Total Revenues & Beginning Balance	\$ 11,966,899	\$ 9,845,925	\$ 10,041,434
EXPENDITURES:			
Personal Services	1,142,198	1,464,442	1,553,591
Contractual Services	1,483,072	1,404,305	1,385,800
Commodities	1,600,831	1,534,500	1,532,500
Capital Outlay	428,961	150,000	200,000
Miscellaneous	586	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	637,788	603,937	299,027
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	444,700	750,000
Transfers to Capital Projects	3,005,648	420,397	782,414
Cost Allocation Expenditures	263,404	419,233	433,691
Grant Expenditures	0	0	0
Total Expenditures	\$ 8,562,488	\$ 6,441,514	\$ 6,937,023
Ending Balance, December 31	\$ 3,404,411	\$ 3,404,411	\$ 3,104,411
Annual Change in Balance	\$ (2,037,038)	\$ 0	\$ (300,000)

Park & Recreation Enterprise Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 9,784,109	\$ 10,898,001	\$ 11,162,385
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	17,660,349	21,632,868	21,651,469
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	13,098	10,000	10,000
Total Revenues	\$ 17,673,447	\$ 21,642,868	\$ 21,661,469
Total Revenues & Beginning Balance	\$ 27,457,556	\$ 32,540,869	\$ 32,823,854
EXPENDITURES:			
Personal Services	9,074,905	11,659,254	11,466,767
Contractual Services	5,053,238	6,515,364	7,150,928
Commodities	1,967,445	2,555,177	2,537,585
Capital Outlay	56,063	418,664	347,864
Miscellaneous	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	394,806	202,025	143,325
Intrafund Transfers	13,098	28,000	15,000
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 16,559,555	\$ 21,378,484	\$ 21,661,469
Ending Balance, December 31	\$ 10,898,001	\$ 11,162,385	\$ 11,162,385
Annual Change in Balance	\$ 1,113,892	\$ 264,384	\$ 0

Transportation Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 5,223,553	\$ 4,292,887	\$ 3,220,289
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	4,455,497	6,498,501	7,433,820
Licenses & Permits	0	0	0
Charges for Service	1,299,995	1,270,000	1,270,000
Use of Assets	0	0	0
Miscellaneous	120,000	120,000	120,000
Transfers	6,313,695	6,920,168	7,726,406
Total Revenues	\$ 12,189,187	\$ 14,808,669	\$ 16,550,226
Total Revenues & Beginning Balance	\$ 17,412,740	\$ 19,101,556	\$ 19,770,515
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	4,170,440	5,974,174	6,676,185
Commodities	982,879	1,229,399	1,266,281
Capital Outlay	480,026	192,450	132,150
Miscellaneous	3,976	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	145,868	151,118	145,920
Interfund Transfers	0	0	0
Intrafund Transfers	250,000	0	0
Transfers to Capital Projects	1,100,000	750,000	250,000
Cost Allocation Expenditures	479,152	359,605	329,629
Grant Expenditures	5,507,512	7,224,521	8,299,241
Total Expenditures	\$ 13,119,853	\$ 15,881,267	\$ 17,099,406
Ending Balance, December 31	\$ 4,292,887	\$ 3,220,289	\$ 2,671,109
Annual Change in Balance	\$ (930,666)	\$ (1,072,598)	\$ (549,180)

Wastewater O&M Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 22,614,462	\$ 25,799,099	\$ 25,862,542
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	29	0	0
Intergovernmental	0	0	0
Licenses & Permits	887,307	802,200	802,200
Charges for Service	57,180,384	57,104,327	63,745,501
Use of Assets	206,501	223,732	253,018
Miscellaneous	227,867	268,200	268,200
Transfers	0	0	0
Total Revenues	\$ 58,502,088	\$ 58,398,459	\$ 65,068,919
Total Revenues & Beginning Balance	\$ 81,116,550	\$ 84,197,558	\$ 90,931,461
EXPENDITURES:			
Personal Services	16,385,093	17,555,336	18,489,143
Contractual Services	29,746,765	32,017,184	36,858,593
Commodities	5,051,874	4,636,527	5,289,513
Capital Outlay	215,826	845,050	845,050
Miscellaneous	5,224	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	500,000	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	3,412,669	3,280,919	3,586,620
Grant Expenditures	0	0	0
Total Expenditures	\$ 55,317,451	\$ 58,335,016	\$ 65,068,919
Ending Balance, December 31	\$ 25,799,099	\$ 25,862,542	\$ 25,862,542
Annual Change in Balance	\$ 3,184,637	\$ 63,443	\$ 0

Wastewater SRCFP Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 67,550,313	\$ 81,119,505	\$ 81,119,505
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	522,765	25,000	425,000
Intergovernmental	365,730	344,106	332,542
Licenses & Permits	0	0	0
Charges for Service	50,575,320	51,685,000	52,499,200
Use of Assets	702,385	781,194	883,983
Miscellaneous	38,876,292	35,000,000	62,960,000
Transfers	0	0	0
Total Revenues	\$ 91,042,492	\$ 87,835,300	\$ 117,100,725
Total Revenues & Beginning Balance	\$ 158,592,805	\$ 168,954,805	\$ 198,220,230
EXPENDITURES:			
Personal Services	0	0	0
Contractual Services	331,606	804,169	1,655,024
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	32,924,811	35,318,900	37,730,000
Lease Payments to the PBC	0	0	0
Interfund Transfers	715,766	714,027	715,701
Intrafund Transfers	0	0	0
Transfers to Capital Projects	43,501,117	50,998,204	77,000,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
Total Expenditures	\$ 77,473,300	\$ 87,835,300	\$ 117,100,725
Ending Balance, December 31	\$ 81,119,505	\$ 81,119,505	\$ 81,119,505
Annual Change in Balance	\$ 13,569,192	\$ 0	\$ 0

Fleet Management	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 934,496	\$ 1,231,008	\$ 1,231,008
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,658,535	2,929,038	2,928,250
Use of Assets	0	0	0
Miscellaneous	0	0	0
Interfund Transfers	803,791	902,534	28,818
Total Revenues	\$ 3,462,326	\$ 3,831,572	\$ 2,957,068
Total Revenues & Beginning Balance	\$ 4,396,822	\$ 5,062,580	\$ 4,188,076
EXPENDITURES:			
Personal Services	951,740	1,010,977	1,068,846
Contractual Services	259,195	434,043	362,536
Commodities	1,113,961	1,664,046	1,724,866
Capital Outlay	642,599	711,968	28,818
Miscellaneous	84	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	188,701	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	9,534	10,538	10,308
Grant Expenditures	0	0	0
Total Expenditures	\$ 3,165,814	\$ 3,831,572	\$ 3,195,374
Ending Balance, December 31	\$ 1,231,008	\$ 1,231,008	\$ 992,702
Annual Change in Balance	\$ 296,512	\$ 0	\$ (238,306)

Risk Management Fund	Actual 2016	Estimated 2017	Budget 2018
Beginning Balance, January 1	\$ 3,667,839	\$ 3,533,399	\$ 2,318,490
REVENUES:			
Ad Valorem Taxes	0	0	0
Other Taxes	2,962	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,101,657	1,080,005	2,585,668
Use of Assets	27,545	32,710	37,014
Miscellaneous	32,090	10,389	10,597
Transfers	1,443,849	1,672,873	1,740,460
Total Revenues	\$ 3,608,103	\$ 2,795,977	\$ 4,373,739
Total Revenues & Beginning Balance	\$ 7,275,942	\$ 6,329,376	\$ 6,692,229
EXPENDITURES:			
Personal Services	374,800	415,544	437,595
Contractual Services	1,919,552	1,904,134	2,177,134
Commodities	3,375	8,445	8,445
Capital Outlay	0	9,000	9,000
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	1,443,849	1,672,873	1,740,460
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	967	890	1,105
Grant Expenditures	0	0	0
Total Expenditures	\$ 3,742,543	\$ 4,010,886	\$ 4,373,739
Ending Balance, December 31	\$ 3,533,399	\$ 2,318,490	\$ 2,318,490
Annual Change in Balance	\$ (134,440)	\$ (1,214,909)	\$ 0

FY 2018 Assessed Valuation and Mill Levy Information

The County's largest source of revenue is the ad valorem tax (or property tax), which generates \$247.6 million for the FY 2018 Budget (approximately 30.2% of FY 2018 budgeted revenues). Ad Valorem taxes are generated from the County's assessed valuation, which is estimated at \$9.8 billion for the FY 2018 Budget. The increase in assessed valuation by taxing district is reflected in the following table:

Taxing District:	2017 Assessed Valuation	2018 Assessed Valuation	Change	% Change
County	\$9,229,880,308	\$9,888,885,565	\$659,005,257	7.14%
Park & Recreation	\$9,229,880,308	\$9,888,885,565	\$659,005,257	7.14%
Library	\$7,634,903,824	\$8,125,592,624	\$490,688,800	6.43%

The dynamics of change in the taxing districts are different since each consists of a distinct geographic area. For example, the Library taxing district does not include the cities of Bonner Springs and Olathe.

The County taxing district covers the entire geographic area of Johnson County. The County taxing district began to recover from the recession with an increase of 5.94% in 2015, 6.34% in 2016, and 7.37% in 2017. The negative change in assessed valuation from 2009 to 2013 was a distinct difference to what growth had historically been. The reduction was due to the machinery and equipment State legislation which decreased the personal property portion of assessed valuation, and countywide declines in value in the residential and commercial real estate market due to the recession. In 2018, the County continues to see positive growth in valuation at an estimated 7.14% that resembles historical growth prior to the recession. The change in assessed valuation since 2013 is illustrated in the following table:

Fiscal Year:	Total Assessed Valuation	Change	% Change
2013	\$7,520,503,387	\$(31,482,178)	(0.42)%
2014	\$7,630,978,170	\$110,474,783	1.47%
2015	\$8,084,290,606	\$453,312,436	5.94%
2016	\$8,596,593,490	\$512,302,884	6.34%
2017	\$9,229,880,308	\$633,286,818	7.37%
2018*	\$9,888,885,565	\$659,005,257	7.14%

*The assessed valuation for FY 2018 is an estimate. Records & Tax Administration will publish the final assessed valuation for FY 2018 in mid-October.

Estimated mill levy information by taxing district and fund is presented on the following page. The estimated mill levy for the FY 2018 Budget is 26.276 mills. This mill levy rate is an estimated reduction of 0.331 mills from the FY 2017 Budget. The County Clerk will publish the final mill levy for FY 2018 in mid-October.

Mill Levies by Taxing District and Fund

COUNTY TAXING DISTRICT						
Fund	2014	2015	2016	2017	2018	Change 2017-2018
General	12.411	12.822	14.571	14.085	14.185	0.100
Public Works	1.641	1.431	1.555	1.475	1.444	(0.031)
Public Health	0.723	0.768	0.832	0.768	0.872	0.104
Developmental Supports	1.245	1.174	1.195	1.198	1.242	0.044
Mental Health	1.651	1.536	1.357	1.753	1.651	(0.102)
County Building	0.074	0.033	0.072	0.238	0.168	(0.070)
Debt Service	0.000	0.000	0.000	0.073	0.028	(0.045)
County Total	17.745	17.764	19.582	19.590	19.590	0.000
JOHNSON COUNTY LIBRARY						
Library Operating	2.835	2.871	3.509	3.325	3.438	0.113
Library Special Use	0.320	0.286	0.403	0.590	0.477	(0.113)
Library Total	3.155	3.157	3.912	3.915	3.915	0.000
JOHNSON COUNTY PARK & RECREATION						
General	1.739	1.770	2.523	2.464	2.411	(0.053)
Employee Benefits	0.556	0.530	0.529	0.593	0.651	0.058
Debt Service	0.052	0.049	0.049	0.045	0.040	(0.005)
Park & Rec Total	2.347	2.349	3.101	3.102	3.102	0.000
ALL TAXING DISTRICTS						
District	2014	2015	2016	2017	2018	Change 2017-2018
County	17.745	17.764	19.582	19.590	19.590	0.000
Library	3.155	3.157	3.912	3.915	3.915	0.000
Park & Recreation	2.347	2.349	3.101	3.102	3.102	0.000
Countywide Total	23.247	23.270	26.595	26.607	26.607	0.000

* The mill levy for FY 2018 is preliminary and will change due to final estimates of assessed valuation from the Director of Records and Tax Administration acting as County Clerk and final budget decisions made by the Board of County Commissioners.

Equipment Reserve Fund - FY 2018 Budget

As directed by the Board, staff has worked with various departments to prepare equipment replacement schedules. The Budget and Financial Planning Department has used a phased approach of implementing equipment replacement schedules each year, beginning in FY 2002, to avoid a large “spike”, or increase, in equipment expenditures and property tax levies. The equipment replacement schedules generally include computer hardware and various types of business equipment.

For FY 2005, the equipment replacement process was formalized with the creation of the County’s Equipment Reserve Fund (as described in K.S.A. 19-119). The statute states that the Board of County Commissioners of any county may provide, by adoption of a resolution, for a county equipment reserve fund to finance the acquisition of equipment. Equipment is defined as machinery, vehicles and any other equipment or personal property including, but not limited to, computer hardware and software.

Staff continues to work with departments on updating existing schedules, and implementing new schedules when appropriate. In 2018, the Equipment Reserve transfers increase by \$159,000. This increase is primarily due to the addition of \$145,000 for Emergency Management & Communication equipment. The Equipment Reserve Fund is carrying a fund balance of \$5,050,623.82 as of September 30, 2017. The table below shows the proposed amount of funding for each existing department’s schedule.

Funding for Equipment Replacement Schedules in the FY 2018 Budget

Department	FY 2017 Budget	FY 2018 Budget	% Change 2017-2018
Appraiser	\$ 51,623	\$ 51,623	0%
Board of County Commissioners	\$ 12,908	\$ 12,908	0%
Budget & Financial Planning	\$ 9,228	\$ 9,228	0%
Corrections	\$ 326,450	\$ 326,450	0%
County Manager’s Office	\$ 25,130	\$ 25,130	0%
Department of Health & Environment	\$ 70,000	\$ 70,000	0%
Department of Technology & Innovation	\$ 43,000	\$ 43,000	0%
District Attorney	\$ 47,000	\$ 47,000	0%
District Courts	\$ 60,000	\$ 60,000	0%
Elections	\$ 25,000	\$ 25,000	0%
Emergency Mgmt. and Communications	\$ 50,000	\$ 195,000	290%
Facilities	\$ 77,000	\$ 77,000	0%
Human Resources	\$ 13,080	\$ 17,080	31%
Human Services Department	\$ 65,000	\$ 65,000	0%
Justice Information Management System	\$ 51,418	\$ 51,418	0%
Legal	\$ 9,954	\$ 9,954	0%
Med-Act	\$ 770,079	\$ 770,079	0%
Motor Vehicle	\$ 25,000	\$ 25,000	0%
Museum	\$ 8,825	\$ 8,825	0%
Planning	\$ 31,935	\$ 31,935	0%
Records & Tax Administration/Archives	\$ 5,321	\$ 5,321	0%
Treasury and Financial Management	\$ 5,000	\$ 15,000	200%
Total:	\$ 1,782,951	\$ 1,941,951	8.9%