



Kansas County Fiscal Conditions & Trends Report

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Fiscal Conditions & Trends Report



Budget Data

- Kansas Department of Administration
 - Division of Accounts & Reports
- 21 years of data
- Actual rather than budgeted numbers

STATE OF KANSAS
FORM E1

Adopted Budget

GENERAL FUND	CODE	Prior Year Actual 2010	Current Year Estimate 2011	Budget Year 2012
Unreserved Fund Balance, January 1		612,139	721,119	321,300

- Separation of expenditures & revenues

Calculations

Per Capita

- = $\frac{\text{dollar amount}}{\text{population}}$

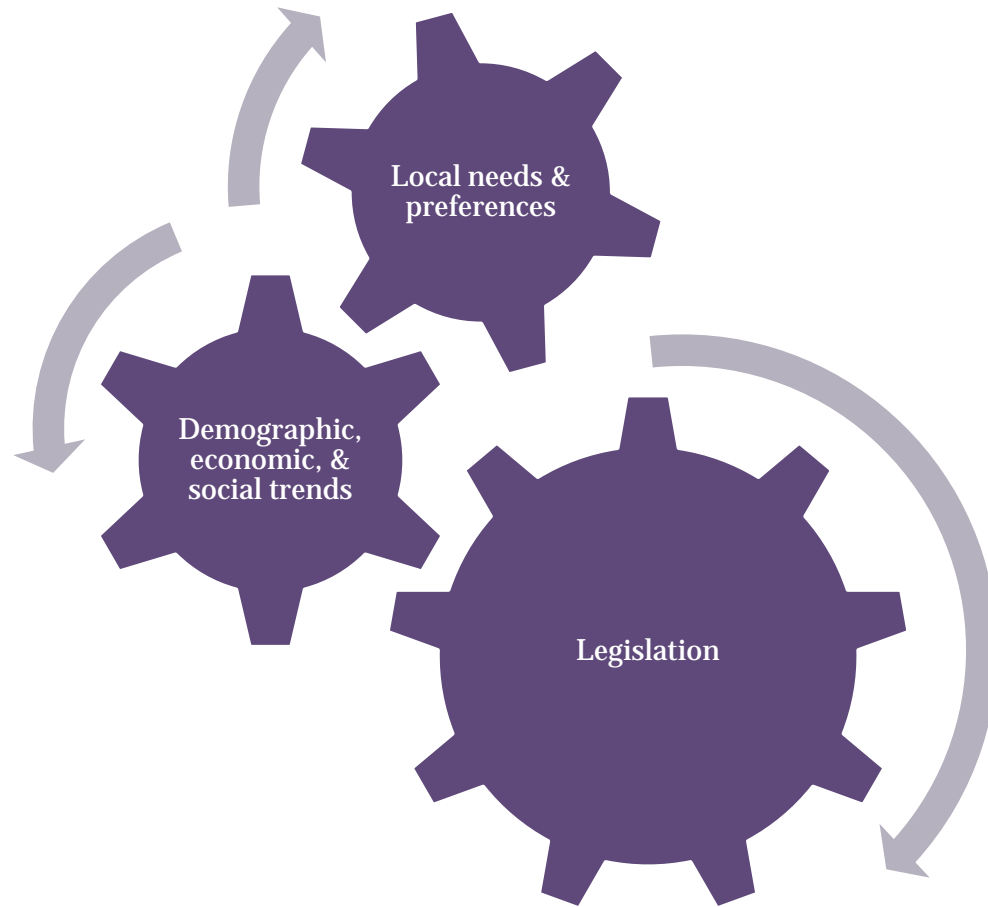
Real vs. Actual (Nominal) Dollars

- real dollars = adjusted for inflation
- actual (nominal) dollars = money of the day

Average Kansas county

- = $\frac{\text{total dollar amount}}{104}$

Local fiscal conditions influenced by:





Legislation

Community College Tuition

Local Extension Program Organization

Demand Transfers

Commercial & Industrial Machine Tax Exemption

Table 1. Population & Per Capita Income, 2002-2010

Year	Population	Annual % Change	Real Per Capita Income (2010\$)	Annual % Change
2002	16,638		28,225	
2003	16,580	0%	29,142	3%
2004	16,555	0%	29,155	0%
2005	16,529	0%	29,315	1%
2006	16,298	-1%	30,981	6%
2007	16,228	0%	31,185	1%
2008	16,223	0%	31,526	1%
2009	16,046	-1%	31,519	0%
2010	16,512	3%	Not Yet Available	
	% change 2002-2006	-2%	% change 2002-2006	10%
	% change 2006-2010	1%	% change 2006-2009	2%
	% change 2002-2010	-1%	% change 2002-2009	12%

Figure 1. Population & real per capita income, 2002-2010

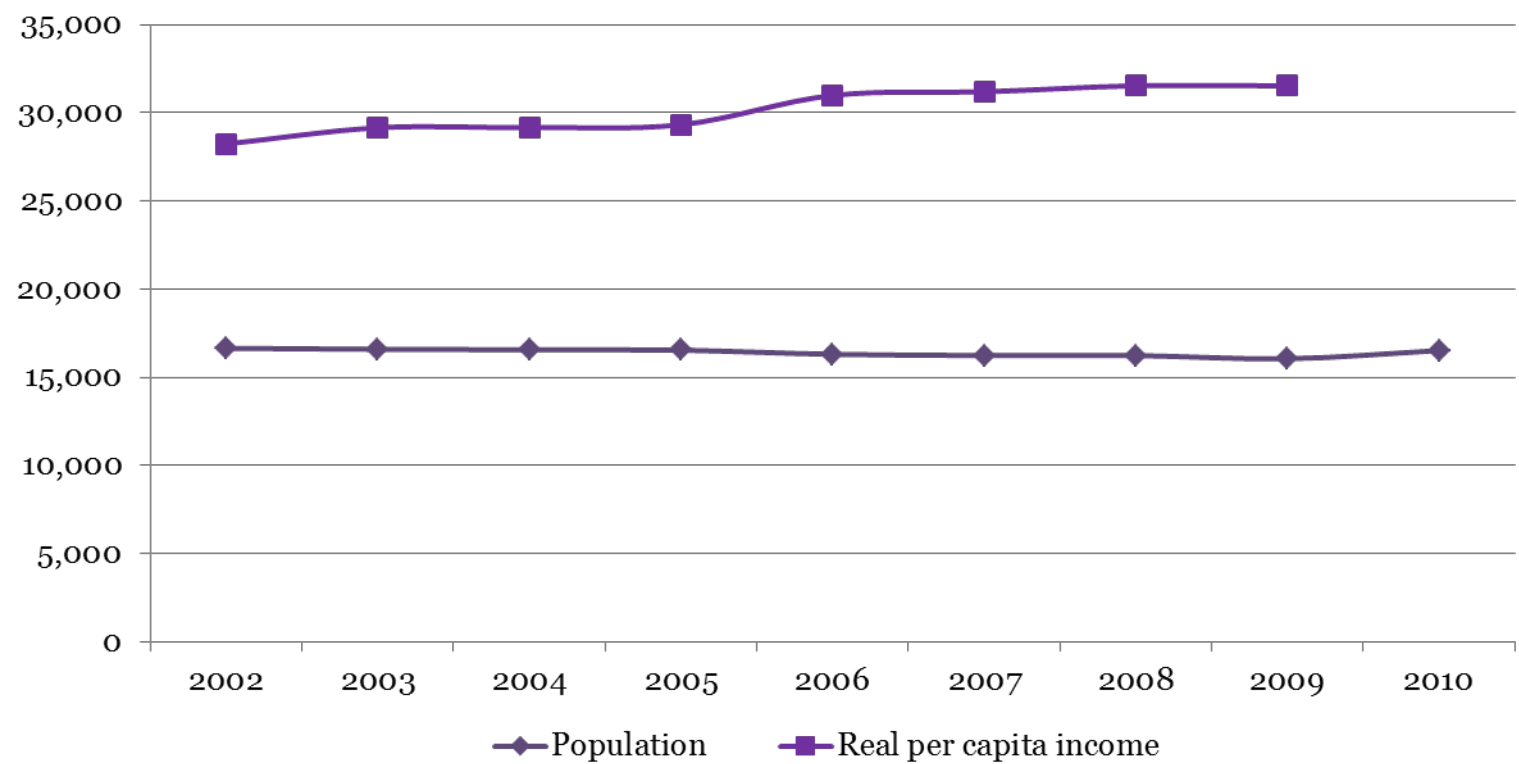


Table 2. Real Tangible Assessed Valuation, 2002-2010

Year	Your County (2010\$)	Your County Per Capita (2010\$)	County Average Per Capita (2010\$)
2002	34,300,688	12,048	13,375
2003	31,344,931	11,163	13,155
2004	35,497,837	12,932	12,725
2005	38,319,791	14,083	13,510
2006	45,687,223	17,067	14,537
2007	58,767,135	22,542	15,873
2008	58,632,292	22,620	15,136
2009	72,285,500	29,686	15,938
2010	51,442,026	19,808	14,685
% change 2002-2010	50%	64%	10%

Figure 2. Real per capita assessed valuation, 2002-2010

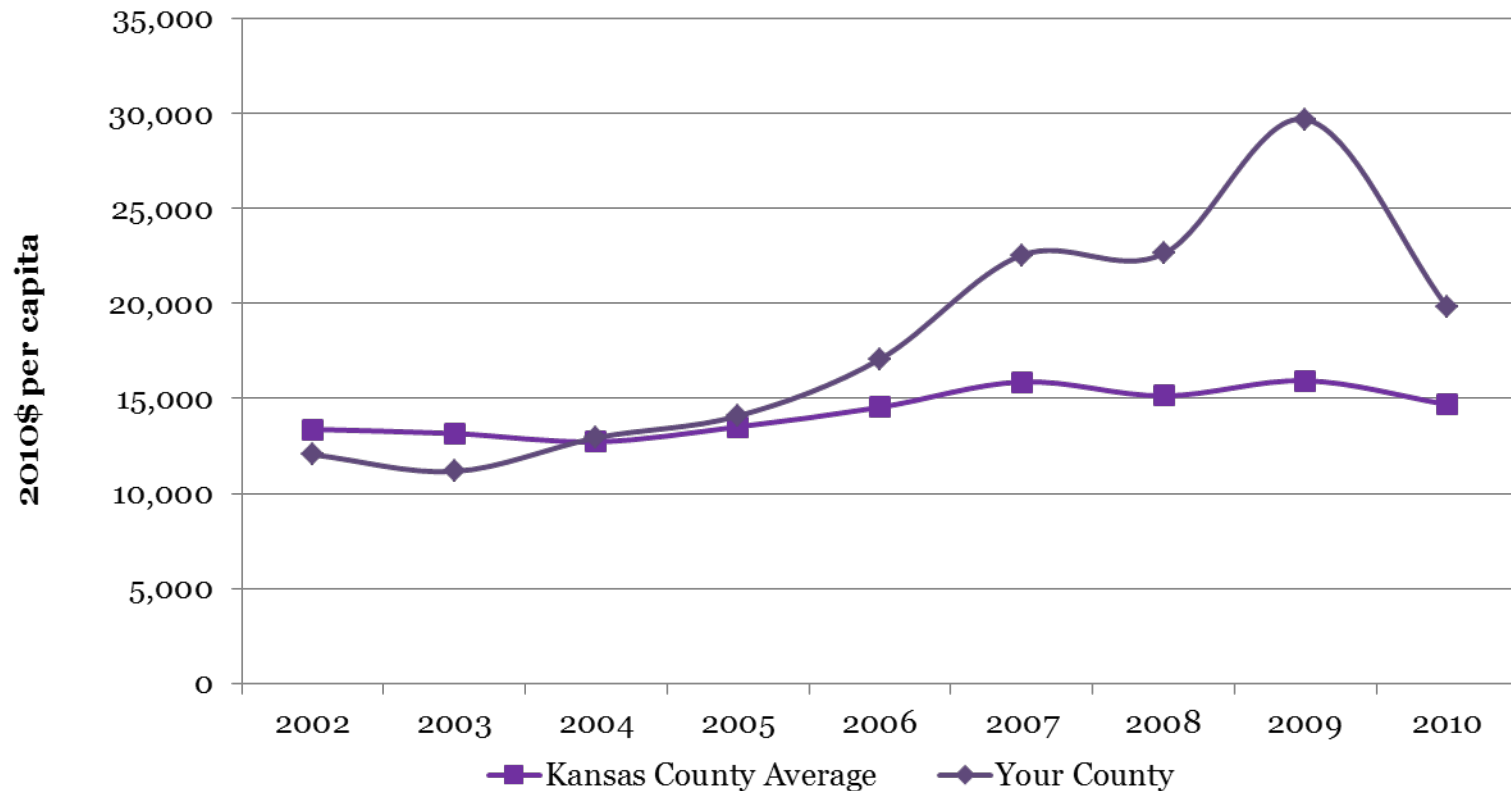


Table 3. Total & per capita expenditures, actual & real, 2002-2010

Year	Total Expenditures (actual\$)	Per Capita Expenditures (actual\$)	Real Expenditures (2010\$)	Real Per Capita Expenditures (2010\$)
2002	21,235,635	737	25,444,704	883
2003	19,365,861	665	22,741,819	781
2004	23,573,308	795	26,976,820	910
2005	27,942,218	919	31,048,554	1,021
2006	31,614,095	1,026	34,189,783	1,109
2007	24,886,576	803	26,195,689	845
2008	33,900,137	1,096	34,539,217	1,117
2009	27,983,213	904	28,459,341	919
2010	26,817,959	818	26,817,959	818
% change 2002-2006	49%	39%	34%	26%
% change 2006-2010	-15%	-20%	-22%	-26%
% change 2002-2010	26%	11%	5%	-7%

Figure 3. Per capita expenditures, actual & real, 2002-2010

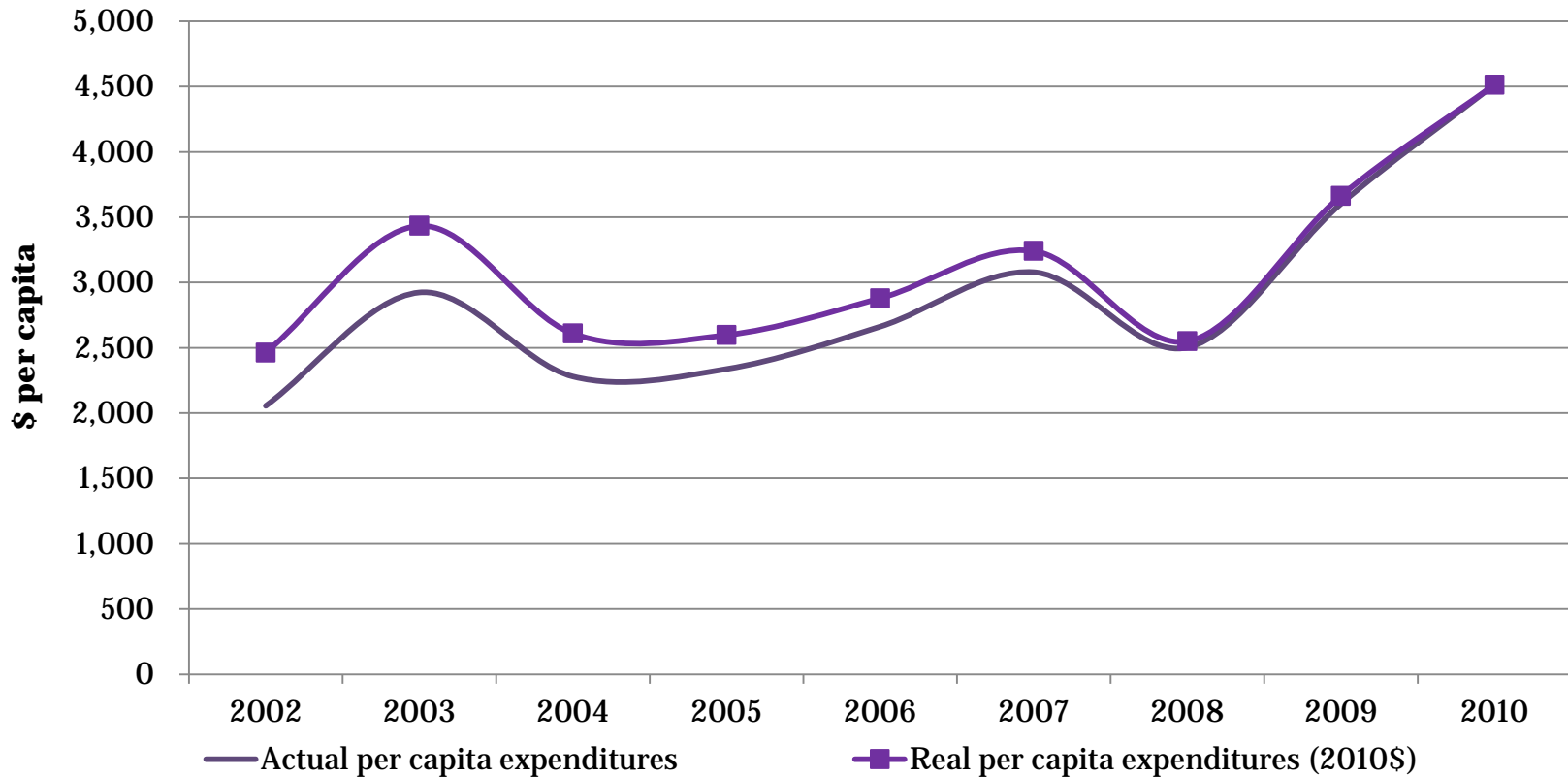
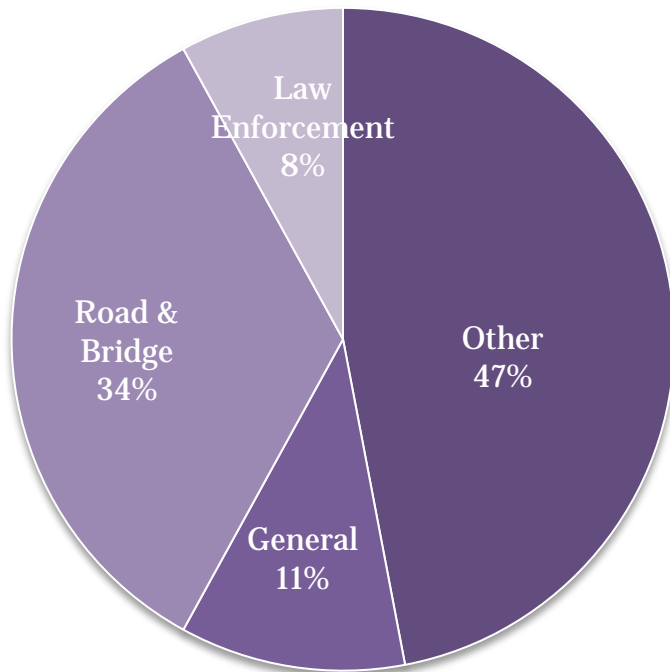


Table 4. Real total & per capita expenditures by major function, 2002-2010

Year	General	Per Capita	Road & Bridge	Per Capita	Law Enforcement	Per Capita
	(2010\$)	(2010\$)	(2010\$)	(2010\$)	(2010\$)	(2010\$)
2002	1,663,211	61	5,440,648	199	1,195,388	44
2003	1,889,623	69	4,128,303	152	1,385,256	51
2004	2,201,073	81	4,316,184	160	1,357,993	50
2005	2,890,298	108	4,400,800	164	1,451,479	54
2006	3,093,343	115	4,085,800	152	1,520,444	56
2007	2,386,555	87	4,136,850	151	1,647,500	60
2008	2,060,315	74	4,443,074	160	1,829,147	66
2009	2,147,402	77	5,626,080	203	1,833,633	66
2010	1,996,576	70	4,179,125	147	1,825,935	64
% change 2002-2010	20%	15%	-23%	-26%	53%	46%

Figure 4. Expenditures by major function as a percentage of total expenditures, 2002-2010

2002



2010

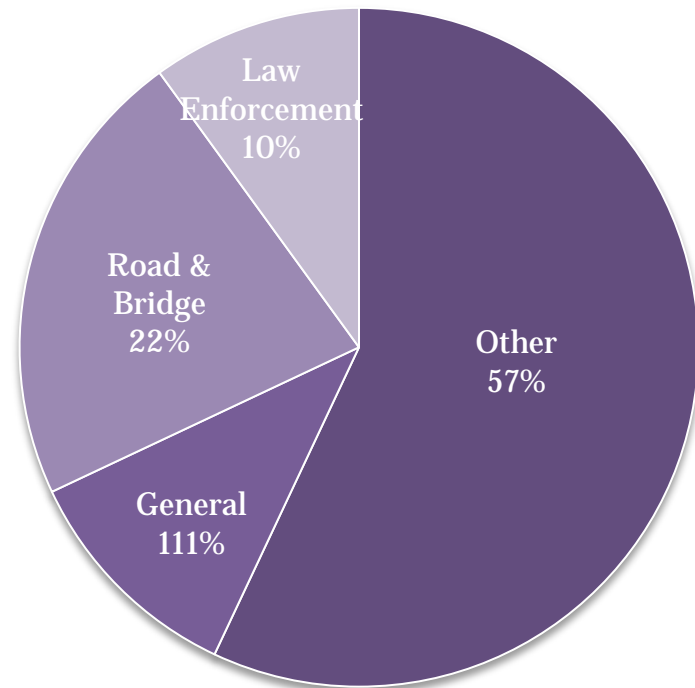


Table 5. Real expenditures by function, 2005-2010

Function	2006 (2010\$)	2007 (2010\$)	2008 (2010\$)	2009 (2010\$)	2010 (2010\$)	% change 2006-2010
Total Expenditures	23,013,343	20,078,089	20,174,215	18,468,336	27,017,797	17%
General	5,226,154	4,037,134	4,230,693	2,770,904	10,015,818	92%
Airport	0	0	0	0	0	
Alcohol & drug abuse	13,648	12,210	11,819	16,882	22,000	61%
Ambulance	1,200,058	1,230,730	1,302,051	1,364,397	1,247,620	4%
Appraisal	284,169	279,817	293,111	307,246	296,589	4%
Bond & interest	4,398,357	2,186,685	1,729,515	980,680	1,004,885	-77%
Comm. college tuition	21,173	0	0	0	0	
Computer/data proc.	195,080	177,488	180,668	232,592	171,653	-12%
Conservation	70,296	68,419	81,508	81,361	80,000	14%
District court	203,660	201,863	194,432	201,361	195,798	-4%
Economic development	196,828	375,884	117,168	116,957	122,500	-38%
Election	64,561	48,733	64,090	27,264	52,816	-18%
Emergency 911	140,790	100,508	94,015	251,523	181,142	29%
Employee benefits	1,867,544	2,031,980	2,106,982	2,204,327	2,229,161	19%
Extension council	156,814	164,918	184,412	183,063	183,030	17%
Fair	81,110	78,945	86,602	86,904	85,227	5%
Fire	0	0	0	49,804	54,680	
Health	485,642	507,520	491,845	513,703	504,045	4%
Historical	65,323	62,914	42,889	41,651	40,878	-37%
Hospital	0	0	0	0	0	
Jail/corrections	383,298	404,886	500,704	389,153	390,029	2%
Juvenile justice	80,345	108,749	43,783	27,239	76,000	-5%
Law enforcement	1,781,775	1,942,499	2,062,056	2,279,208	2,035,564	14%
Library	0	0	0	0	0	
Mental health	47,585	48,420	49,720	47,535	41,740	-12%
Mental retardation	138,969	142,022	144,342	151,286	125,000	-10%
Noxious weed	424,335	441,308	422,310	463,629	380,803	-10%
Parks & recreation	7,518	12,405	7,602	7,883	4,055	-46%
Road & bridge	4,821,572	4,704,855	5,046,062	4,989,306	6,757,882	40%
Services for the aged	145,174	154,764	156,637	173,091	181,575	25%
Solid waste	418,650	466,518	438,043	419,611	447,753	7%
Tort liability/risk mgt.	92,914	85,916	91,158	89,778	89,554	-4%
Weather modification	0	0	0	0	0	

Table 6. Total & per capita revenues, actual & real, 2002-2010

Year	Total Revenues (actual\$)	Per Capita Revenues (actual\$)	Real Revenues (2010\$)	Real Per Capita Revenues (2010\$)
2002	3,750,710	457	4,494,130	547
2003	3,871,264	475	4,546,123	558
2004	4,476,879	555	5,123,250	635
2005	4,867,350	623	5,408,453	692
2006	5,584,415	710	6,039,393	768
2007	6,255,166	806	6,584,207	849
2008	8,107,826	1,046	8,260,673	1,065
2009	6,973,545	915	7,092,198	930
2010	7,131,202	898	7,131,202	898
% change 2002-2006	49%	56%	34%	40%
% change 2006-2010	28%	26%	18%	17%
% change 2002-2010	90%	97%	59%	64%

Figure 5. Per capita revenues, actual & real 2002-2010

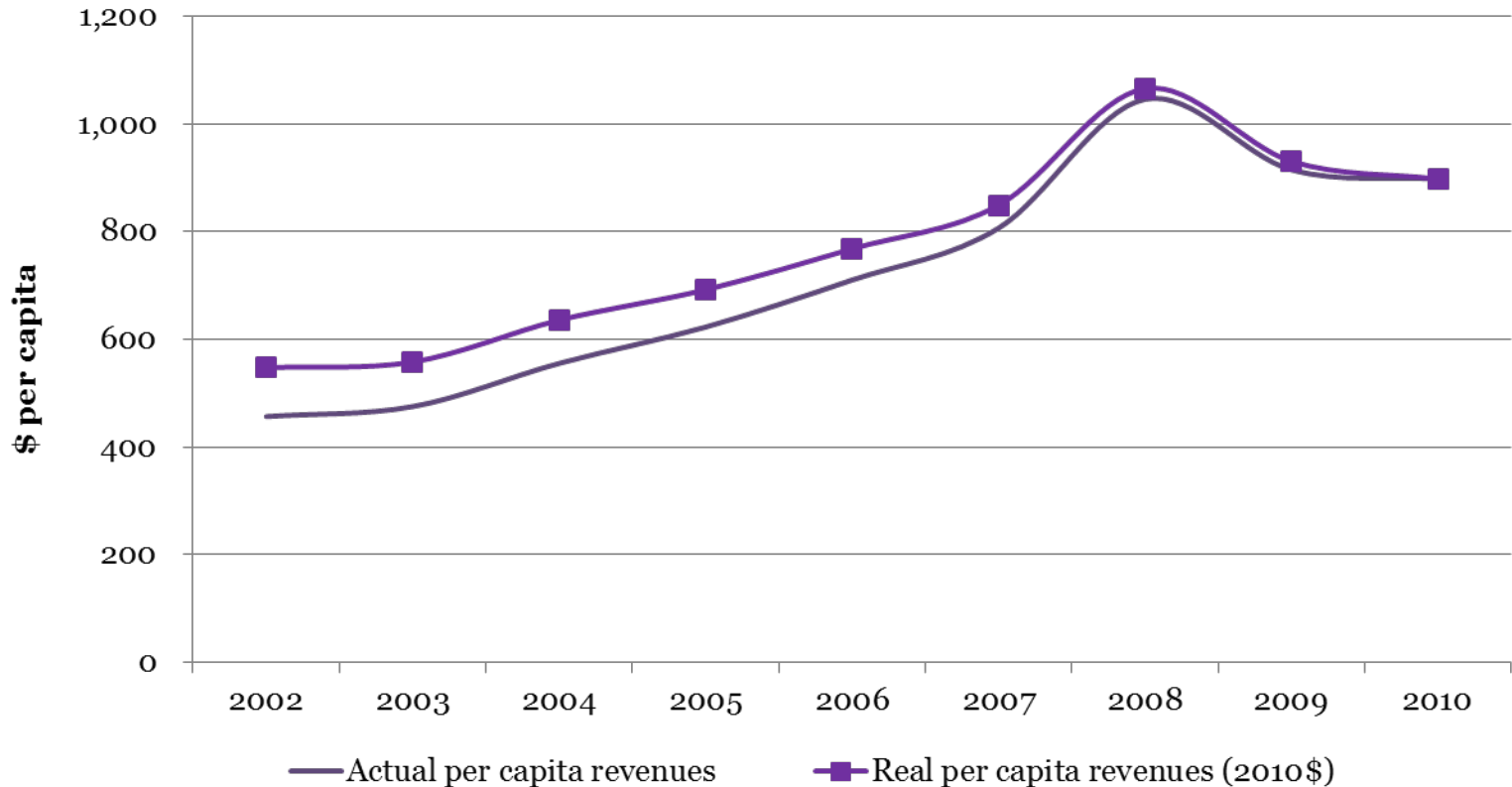
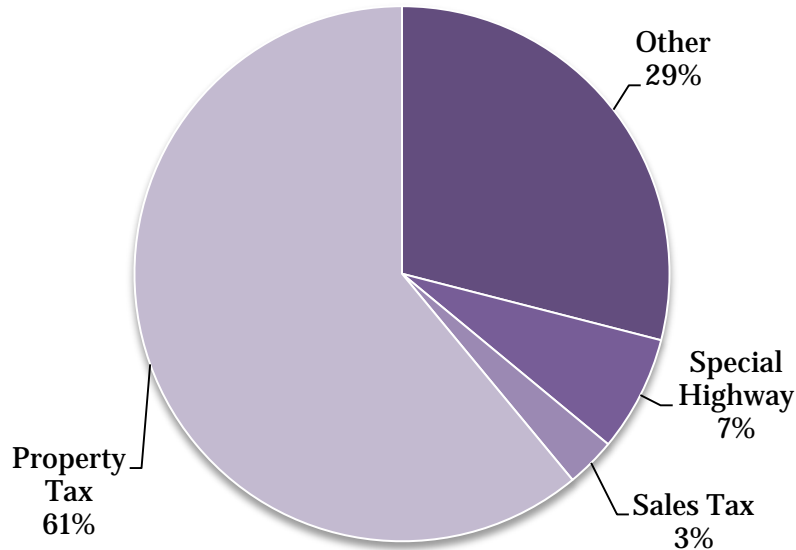


Table 7. Real total & per capita revenues by major source, 2002-2010

Year	Property Tax (2010\$)	Per Capita (2010\$)	Sales Tax (2010\$)	Per Capita (2010\$)	Special Highway (2010\$)	Per Capita (2010\$)
2002	3,218,369	921	152,062	44	387,426	111
2003	3,180,177	926	129,954	38	355,088	103
2004	3,459,716	1,011	174,577	51	366,267	107
2005	3,374,270	1,007	170,905	51	371,553	111
2006	3,564,449	1,072	174,513	53	340,823	103
2007	3,518,619	1,100	187,003	58	333,410	104
2008	3,570,764	1,136	208,106	66	310,493	99
2009	3,769,210	1,232	182,391	60	268,564	88
2010	3,709,560	1,206	167,590	54	286,050	93
% change 2002-2010	15%	31%	10%	25%	-26%	-16%

Figure 6. Revenues by major source as a percent of total revenues, 2002-2010

2002



2010

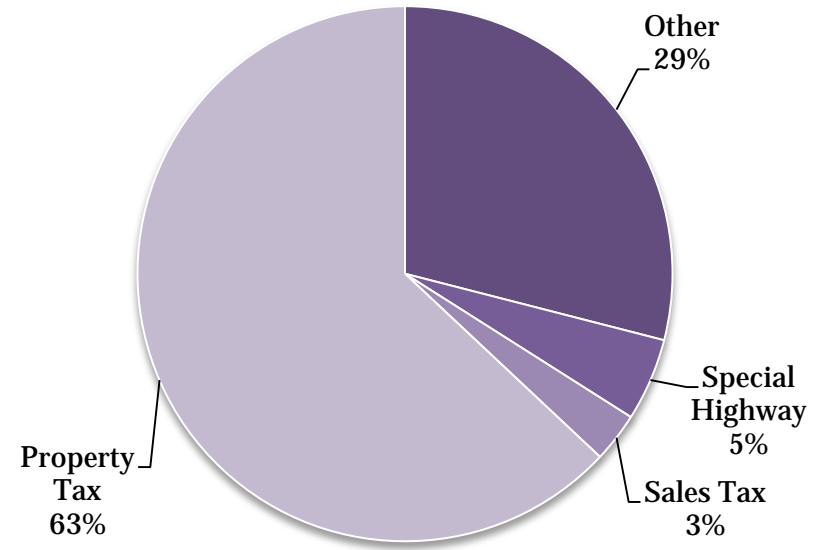


Table 8. Real revenues by source, 2006-2010

Function	2006 (2010\$)	2007 (2010\$)	2008 (2010\$)	2009 (2010\$)	2010 (2010\$)	% change 2006-2010
Total Revenues	20,998,245	19,277,667	13,953,722	17,932,461	28,867,172	37%
Property Tax	13,972,895	15,296,962	10,600,275	15,024,151	16,714,213	20%
LAVTR	0	0	0	0	0	
Delinquent Tax	51,090	52,191	44,749	69,137	89,417	75%
Interest on Delinquent Tax	15,460	26,368	50,736	26,361	36,268	135%
Motor Vehicle Tax	281,442	280,797	244,822	292,097	295,240	5%
Recreational Vehicle Tax	0	0	0	0	0	
16/20M Vehicle Tax	0	0	0	0	0	
In Lieu of Tax	0	0	0	0	0	
Retail Sales Tax	0	0	0	0	0	
Severance Tax	728,859	640,532	603,137	265,476	322,761	-56%
Intangible Tax	0	0	0	0	0	
Special Highway	381,276	377,737	367,111	358,005	356,041	-7%
911 Tax	9,403	112,678	7,841	21,181	17,851	90%
Bingo Tax	0	0	0	0	0	
Transient Guest Tax	0	0	0	0	0	
Mortgage Reg. Fee	71,703	70,556	69,888	48,932	592,348	
Motor Vehicle Reg. Fee	14,220	34,929	22,137	16,328	20,604	45%
Interest on Idle Funds	721,250	890,541	254,950	142,762	121,103	-83%
Other Revenues	4,750,646	1,494,376	1,688,077	1,668,030	10,301,326	117%

Fiscal Performance: Property & Sales Taxes

Fiscal Capacity:

measure of county's ability to raise revenues from a given source

- High Capacity = more wealth
- Low Capacity = less wealth

Fiscal Effort:

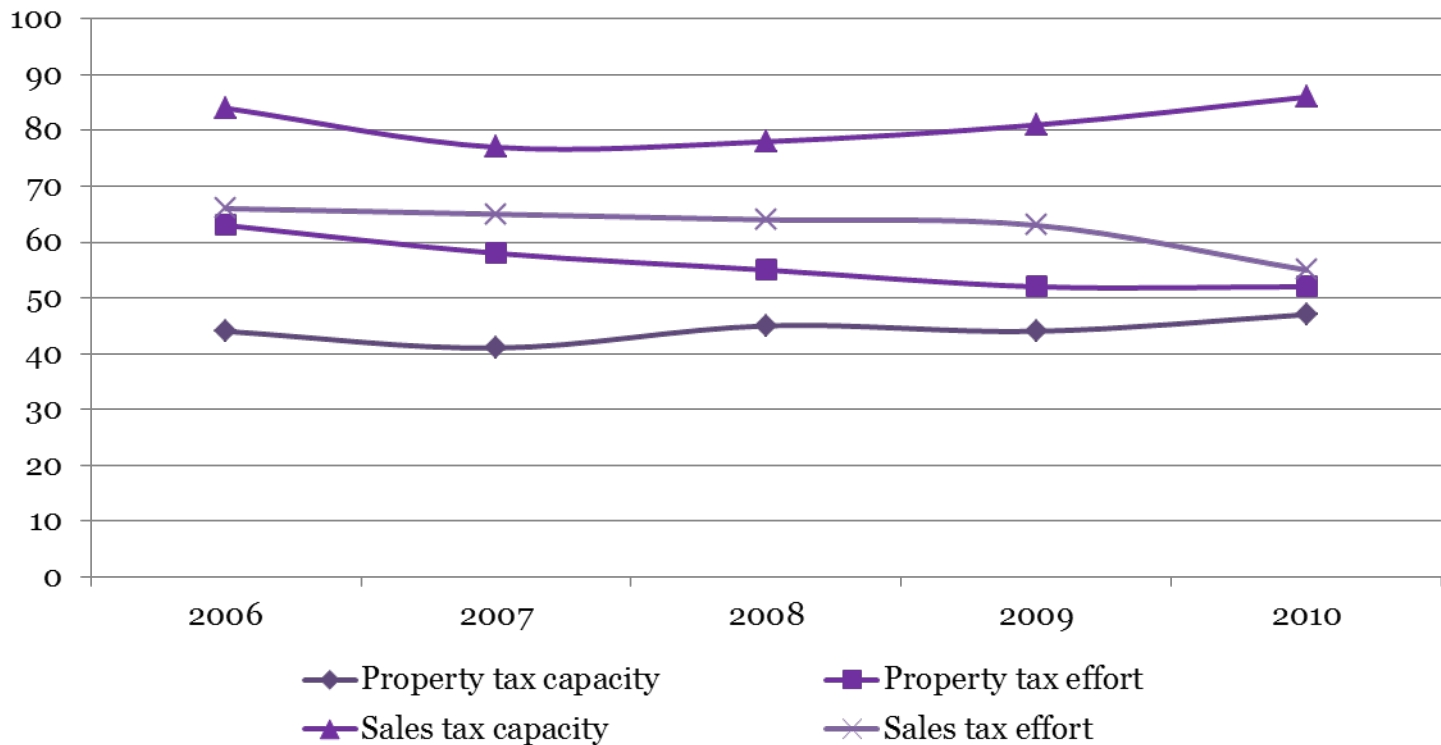
indicates how intensively a county is taxing its revenues base

- High effort = less room for new revenue
- Low effort = more room for growth

Table 9. Property & sales tax capacity 2006-2010

	2006	2007	2008	2009	2010
Property tax capacity	44	41	45	44	47
Property tax effort	63	58	55	52	52
Sales tax capacity	84	77	78	81	86
Sales tax effort	66	65	64	63	55

Figure 7. Property & sales tax capacity & effort, 2006-2010



User Fees

- **Motor Vehicle Registration, Mortgage Registration Fees, Utility Charges**
- **More than tripled in U.S.**
- **17% of total U.S. county revenue; 24% of total Kansas revenue**
- **Follow benefit principle rather than ability to pay**

Local Fiscal Policy: Revenues

Property Tax

- Increasing public dissatisfaction

Sales Tax

- Opposition from citizens & local business community

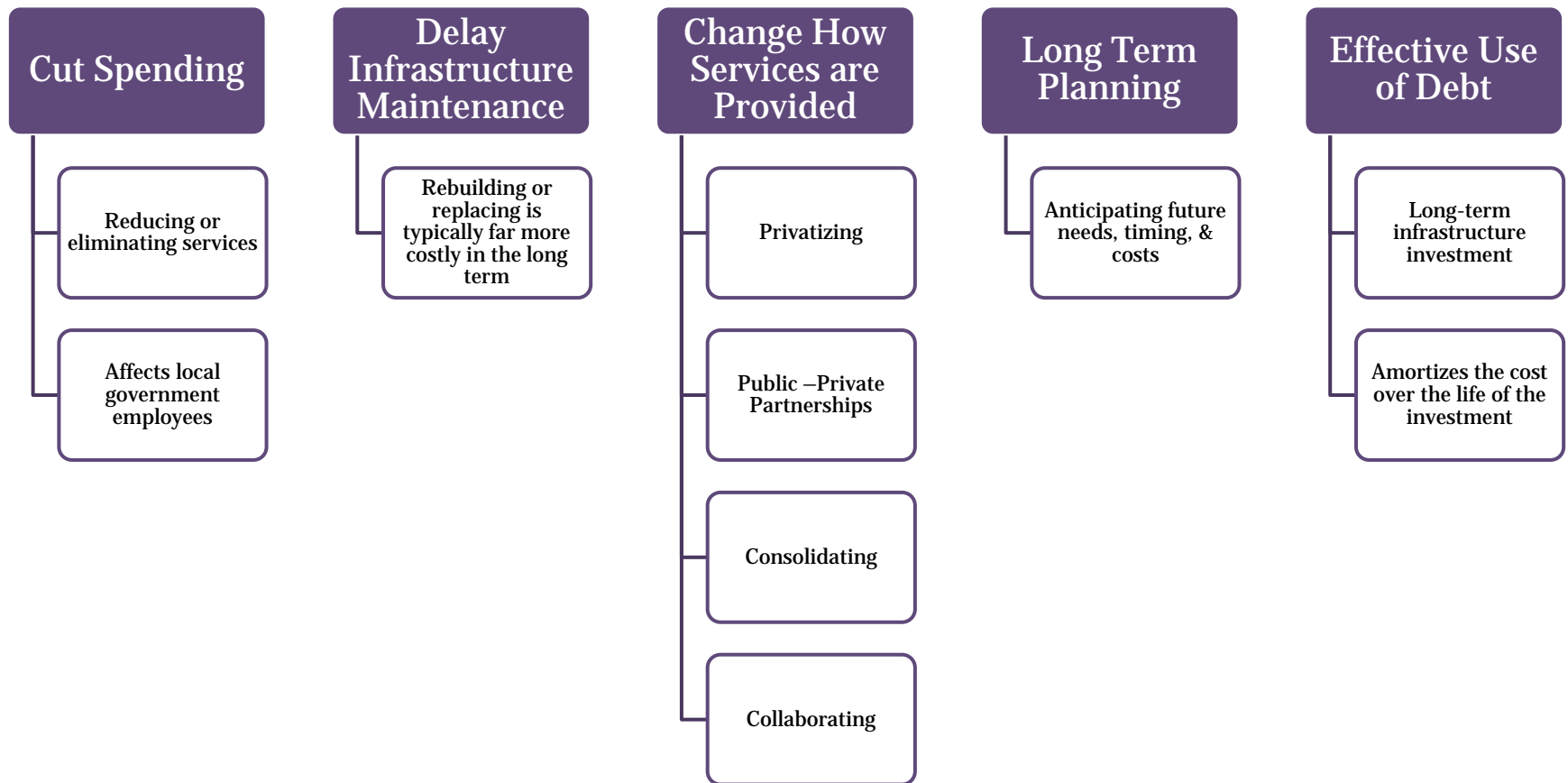
User Fees

- Follow benefit principle
- Must be a distinction between services subject to user fees and those that should be available to all citizens

Intergovernmental transfers & aids

- Require commitment of local resources to receive temporary funding

Local Fiscal Policy: Controlling Expenditures



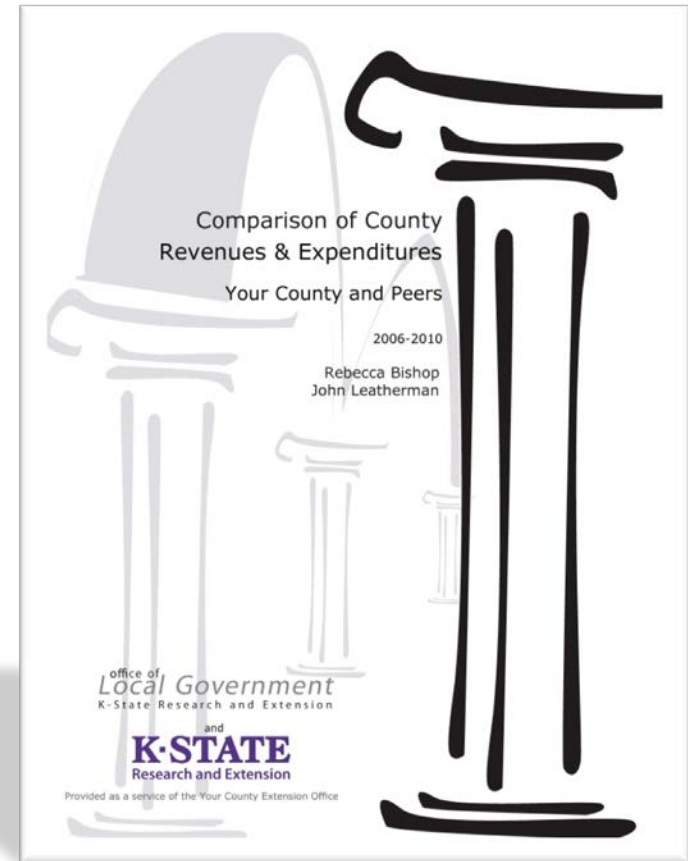
Conclusion of Fiscal Conditions & Trends

- Kansas counties are generally fiscally sound
- Evaluating past performance & planning for the future



Additional Materials

- Customized presentation of Fiscal Conditions & Trends report
 - In person
 - Via webinar/conference call
- Comparative Analysis Report
 - Comparative Analysis Presentation





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