

COUNTY COUNCIL AND COUNTY COMMISSIONERS SPECIAL JOINT MEETING, May 14, 2007

The following Council members were present: John Price, Ron West, Anita Knowles, Josh McCarty, Steve Hollenbeck, and Beth Boyce. Councilman, Charles Canary was not present. The following County Commissioner was present: Tom Kite. Mitch Ripley and R.J. McConnell were not in attendance.

Budget Planning Meeting

Michael Reuter, Financial Advisor, appeared to give a presentation to the two boards on a fiscal plan for Johnson County. He distributed a copy of the plan to each member. He explained that the County Adjusted Gross Income Tax distribution (CAGIT) would increase for next year, mainly because of the increase in the Family & Children's levy and the percent of increase in income collections. Mr. Reuter noted one of the new legislation that was passed this year is to allow additional CAGIT rates for public safety expenditures up to .25% rate; only permitted if the tax rate also adopted for property tax relief and for replacement of levy growth. The four main topics he focused on in the fiscal plan for future planning was health insurance, pension obligations (sheriff), cumulative bridge rate, and the wheel tax. The Sheriff's pension for 2006 and 2007 is approximately short \$300,000 and he suggested taking the distribution from the Rainy Day Fund. He did include the estimated Sheriff's pension amounts in the plan for future years. The plan included two scenarios for the Cumulative Bridge rate, one at .015 and the other at .0225 per one hundred dollars. The General Fund has a 3% salary increase built in for 2008.

The following funds and items were discussed:

County Adjusted Gross Income Tax Detail (CAGIT)

Allocation to Units within Johnson County
Collections and Distributions by the State

Revenues and Expenditures

General Fund
Property Reassessment Fund (2006)
Lease Rental Fund
Animal Shelter
Rainy Day Fund
Highway Fund
Local Road & Street
Cumulative Bridge Fund
Health Fund
Jail Lease Rental Fund
Cumulative Capital Development Fund
E-911 Fund
Capital GO Bond "2001"
Capital GO Bond "2006"
Animal Shelter Bond

Property Tax Detail

Rates

Assessed Values

Budget Guidelines

Mr. Price suggested having budget workshops with departments to help expedite the hearings.

The Council discussed possible budget guidelines for 2008.

Mr. West suggested trying to increase the general fund cash balance instead of giving a 3% raise to employees in 2008. Also, he noted that some departments might need additional employees. He was not sure if the budget workshops would be beneficial.

Mr. Price stated the employees went several years without a salary increase and he would like to see the Council approve 3% for next year.

They discussed perhaps having one amount for each the 200 series (supplies), 300 series (other services & charges), and 400 series (capital outlays).

After some discussion, the Council concurred that Mr. Price would prepare some guidelines and e-mail each member to review.

The 2008 Budget Hearing dates were set as follows:

First Reading – (Tuesday) August 21, 2007 – 8:30 a.m.

First Reading – (Thursday) August 23, 2007 – 8:30 a.m.

Second Reading – (Tuesday) August 28, 2007 – 8:30 a.m.

Date of Adoption – September 10, 2007 – 6:30 p.m.

Mrs. Knowles moved to adjourn the meeting. Mrs. Boyce seconded the motion that carried unanimously.

Special Joint Meeting – Commissioners and Council – May 14, 2007

County Commissioner

County Commissioner

County Commissioner

Council Member

Council Member

Council Member

Council Member

Council Member

Council Member

Council Member

Attest:

Johnson County Auditor