



COUNTY COMMISSION

Monday, August 1, 2016

5:00 PM Following Public Building Commission Meeting

Ellis County Administrative Center – Commission Room

Order of Business

I. Opening

- A. Call to Order
- B. Pledge of Allegiance
- C. Clerk Calls the Roll
- D. Order of Business
Consideration of Amendments

II. Prior Minutes

III. Consent Agenda

- A. Approval of Employee Status Changes as presented
- B. Approval of Refunding Warrants as presented
- C. Approval of Tax Roll Adjustments as presented
- D. Approval of Escape Tax Orders as presented
- E. Approval of Adds and Abates as presented
- F. Approval of Accounts Payable and Payroll as presented

- IV. Issues from Persons Not on the Order of Business
- V. Public Hearing on Ellis County and Fire District #1 Budgets for 2017 (County Administrator Phillip Smith-Hanes) [Enclosure](#)
- VI. Presentation of Ellis County Audit for 2015 (Adams, Brown, Beran and Ball – Melissa Romme, Partner; James Marsicek, Staff Accountant) [Enclosure](#)
- VII. Kansas Heart & Stroke Collaborative EMS Participation Agreement (EMS Director Kerry McCue) [Enclosure](#)
- VIII. Membership in National Joint Powers Alliance (County Administrator Phillip Smith-Hanes) [Enclosure](#)
- IX. County Administrator Evaluation (County Administrator Phillip Smith-Hanes) [Enclosure](#)
- X. County Counselor Reports (County Counselor Bill Jeter)
- XI. County Administrator Report (County Administrator Phillip Smith-Hanes)
- XII. County Commission Reports
- XIII. Executive Session(s)
- XIV. Adjournment

ELLIS COUNTY
AGENDA ITEM COVER SHEET
COMMISSION AGENDA DATE: 8-1-16

TOPIC:

Public Hearing on Ellis County and Fire District #1 Budgets for 2017

ACTION REQUESTED:

1. Hear report from staff.
2. Open the public hearing.
3. Receive public comment on the budgets.
4. Deliberate on the budgets.
5. Close the public hearing.
6. Adopt the budgets, as may be modified by the Commission, as the Ellis County and Fire District #1 budgets for 2017.
7. Sign the Certificate page and direct the County Administrator to transmit the adopted budgets to the County Clerk no later than August 25.
8. Direct the County Clerk to publish required notice of vote for Fire District #1.

DISCUSSION:

State law (K.S.A. 79-2927) requires that the governing body of each municipality (including counties) meet not later than August 1 and prepare an itemized budget by funds. Prior to adoption of the budget (per K.S.A. 79-2929), the governing body shall meet to answer questions and hear objections of taxpayers. Notice of this meeting must be published at least 10 days prior to the meeting. The County Clerk must be provided with a copy of the signed certificate page, itemized budget pages and proof of publication not later than August 25 (K.S.A. 79-2930).

Your Commission met on July 11 and prepared an itemized budget. On July 18, you set tonight as the date for the required public hearing. Notice of this meeting was published in a newspaper of general circulation in the county on July 22.

In addition to the required publication prior to tonight's hearing, state law also requires publication of a notice of vote if a budget includes a tax levy increased by more than a calculated number. For Ellis County, your Commission can adopt a budget with a tax levy of up to \$13,817,071 without triggering a publication requirement; the recommended budget contains a tax levy of \$13,298,109. For Fire District #1, the maximum amount that can be levied without publication is \$377,742; the recommended budget contains a levy amount of \$396,132.

FINANCIAL IMPACT:

Adoption of the budget will permit expenditure of budgeted funds during 2017.

PRESENTED BY:

Phillip Smith-Hanes, County Administrator

REVIEWED BY COUNTY ADMINISTRATOR:

Yes No N/A

REVIEWED BY COUNTY COUNSELOR:

Yes No N/A

ATTACHMENTS:

Changes to Budget per Commission Direction
Proposed Budget – Ellis County Format
Proposed Budget – State Forms
Publication of Vote for Fire District #1

CHANGES TO PROPOSED BUDGET FOR 2017

	7/11/16		revised
	amount	change	amount
Dept: 01 - APPRAISER			
001-01-1192 GROUP HEALTH INSURANCE	110,755	(13,549)	97,206
Dept: 02 - ATTORNEY			
001-02-1192 GROUP HEALTH INSURANCE	172,800	(9,967)	162,833
Dept: 04 - COMMISSIONERS			
001-04-1192 GROUP HEALTH INSURANCE	49,851	(1,761)	48,090
Dept: 07 - CLERK			
001-07-1192 GROUP HEALTH INSURANCE	78,623	(2,989)	75,634
Dept: 13 - INFORMATION TECHNOLOGY			
001-13-1192 GROUP HEALTH INSURANCE	64,685	(2,956)	61,729
Dept: 15 - EMERGENCY MANAGEMENT			
001-15-1192 GROUP HEALTH INSURANCE	10,529	(1,487)	9,042
001-15-1231 UTILITIES-GAS LIGHT WATER	700	3,540	4,240
Dept: 17 - HEALTH			
001-17-1192 GROUP HEALTH INSURANCE	92,591	(3,425)	89,166
Dept: 18 - ADMINISTRATOR			
001-18-1192 GROUP HEALTH INSURANCE	35,314	(1,714)	33,600
Dept: 19 - PUBLIC WORKS			
001-19-1192 GROUP HEALTH INSURANCE	646,538	(60,462)	586,076
Dept: 20 - REGISTER OF DEEDS			
001-20-1192 GROUP HEALTH INSURANCE	55,793	(10,864)	44,929
Dept: 22 - SHERIFF			
001-22-1110 CLASSIFIED EMPLOYEES	1,630,210	94,410	1,724,620
001-22-1191 FICA EMPLOYER BENEFIT	132,980	7,223	140,203
001-22-1192 GROUP HEALTH INSURANCE	472,962	33,896	506,858
001-22-1193 WORKMANS COMP INSURANC	28,415	1,624	30,039
001-22-1194 UNEMPLOYMENT TAX	2,814	151	2,965
001-22-1195 KPERS W/H	71,099	8,554	79,653
Dept: 24 - TREASURER			
001-24-1192 GROUP HEALTH INSURANCE	87,982	(4,169)	83,813
001-24-1298 OTHER CONTRACTUAL SERVI	15,000	(5,000)	10,000
Dept: 25 - NOXIOUS WEED			
001-25-1192 GROUP HEALTH INSURANCE	42,553	5,949	48,502
Dept: 32 - ENVIRONMENTAL			
001-32-1192 GROUP HEALTH INSURANCE	42,212	(1,769)	40,443
Dept: 33 - EMERGENCY MEDICAL SERVICE			
001-33-1192 GROUP HEALTH INSURANCE	393,121	(16,013)	377,108
Dept: 47 - ELECTION			
001-47-1192 GROUP HEALTH INSURANCE	1,766	(294)	1,472
Dept: 53 - BUILDING & GROUNDS			
001-53-1192 GROUP HEALTH INSURANCE	35,283	(2,460)	32,823
Dept: 97 - CONTIN/TRANSFERS OUT/SUBS			
001-97-1706 ADMINISTRATOR CONTINGEN	233,350	(3,350)	230,000
001-97-1732 Transfer to Special Hiway Fund	500,000	(13,118)	486,882

Expenditure Total for Fund: 001 - COUNTY GE		23,535,135	0	23,535,135
Dept: 29 - FIRE				
017-29-1192	GROUP HEALTH INSURANCE	18,720	(2,989)	15,731
017-29-1231	UTILITIES-GAS LIGHT WATER	7,500	2,989	10,489
017-29-1730	Transfers to Reserves	136,382	(26,342)	110,040
Expenditure Total for Fund: 017 - RURAL FIRE		556,390	(26,342)	530,048
Dept: 23 - SOLID WASTE				
028-23-1192	GROUP HEALTH INSURANCE	78,353	(4,862)	73,491
Expenditure Total for Fund: 028 - SOLID WAST		1,251,926	(4,862)	1,247,064

ELLIS COUNTY, KANSAS
Budget Data

Acct No.	Acct Name	2017 Budget
Fund: 001 - COUNTY GENERAL		
Dept: 00 - NO DEPARTMENT		
001-00-0107	REV. DIST. - ESCAPE TAX	(700)
001-00-0108	REV. DIST. - VEHICLE TAX	(905,770)
001-00-0112	REV. DIST. - RENTAL VEHIC	(16,000)
001-00-0113	REV. DIST. - MINERAL TAX	(40,000)
001-00-0114	REV. DIST. - IN LIEU OF T	(800,000)
001-00-0128	REV. DIST. - RECREATIONAL	(16,596)
001-00-0129	REV. DIST. - 16/20M TRUCK	(27,095)
001-00-0136	REV DIST - COMMERCIAL VEH	(123,755)
001-00-0140	REV DIST-CURRENT R.E. TAX	(13,166,445)
001-00-0199	PENALTIES & INTEREST	(60,000)
001-00-0331	SPECIAL CITY & COUNTY HIG	(837,000)
001-00-0333	LIQUOR CONTROL TAX DISBU	(3,652)
001-00-0532	LEASE REVENUE	(93,302)
001-00-0790	TRANSFER FROM ANOTHER C	(20,000)
Revenue Total for Dept: 00 - NO DEPARTMENT		\$ (16,110,315)
Expenditure Total for Dept: 00 - NO DEPARTME		\$ -
Dept: 01 - APPRAISER		
Revenue Total for Dept: 01 - APPRAISER		\$ -
	Salaries	\$ 512,127
001-01-1110	CLASSIFIED EMPLOYEES	323,053
001-01-1188	LONGEVITY BONUS	15,223
001-01-1191	FICA EMPLOYER BENEFIT	25,878
001-01-1192	GROUP HEALTH INSURANCE	97,206
001-01-1193	WORKMANS COMP INSURANC	19,239
001-01-1194	UNEMPLOYMENT TAX	541
001-01-1195	KPERS W/H	30,987
	Contractual	\$ 59,100
001-01-1201	POSTAGE	10,850
001-01-1221	PRINTING AND BINDING	2,000
001-01-1224	ADVERTISING	650
001-01-1232	RENT OF BUILDING	500
001-01-1241	REPAIR & SERVICING AUTO	4,500
001-01-1243	REP/SERV MACH & EQUIP	200
001-01-1248	SERVICE AGREEMENTS	10,000
001-01-1251	PRIVATE CAR MILEAGE	250
001-01-1253	COUNTY VEHICLE EXPENSE	100
001-01-1258	SUBSISTENCE	4,500

001-01-1259	NONSUBSISTENCE ITEMS	1,000
001-01-1289	REGISTRATION FEES	4,150
001-01-1290	SUBSCRIPTIONS	1,200
001-01-1291	DUES & MEMBERSHIPS	2,000
001-01-1296	SURETY BONDS-INSURE PRE	500
001-01-1298	OTHER CONTRACTUAL SERVI	16,700
	Commodities	\$ 7,050
001-01-1303	GASOLINE	3,000
001-01-1304	MAINTENANCE SUPPLIES	150
001-01-1370	OFFICE SUPPLIES	3,800
001-01-1399	OTHER SUPPLIES	100
	Capital Outlay	\$ 450
001-01-1403	OFFICE FURNITURE-EQUIPT	450
Expenditure Total for Dept: 01 - APPRAISER		\$ 578,727
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Dept: 02 - ATTORNEY		
Revenue Total for Dept: 02 - ATTORNEY		\$ -
	Salaries	\$ 763,446
001-02-1110	CLASSIFIED EMPLOYEES	417,209
001-02-1120	ELECTED OFFICALS	78,749
001-02-1188	LONGEVITY BONUS	16,598
001-02-1191	FICA EMPLOYER BENEFIT	39,211
001-02-1192	GROUP HEALTH INSURANCE	162,833
001-02-1193	WORKMANS COMP INSURANC	1,075
001-02-1194	UNEMPLOYMENT TAX	820
001-02-1195	KPERS W/H	46,951
	Contractual	\$ 18,050
001-02-1201	POSTAGE	1,600
001-02-1202	TELEPHONE & TELEGRAPH	2,100
001-02-1224	ADVERTISING	400
001-02-1243	REP/SERV MACH & EQUIP	1,400
001-02-1248	SERVICE AGREEMENTS	900
001-02-1251	PRIVATE CAR MILEAGE	200
001-02-1258	SUBSISTENCE	1,200
001-02-1264	RECORDING FEES COURT CO	1,800
001-02-1279	OTHER PROFESSIONAL FEES	7,700
001-02-1289	REGISTRATION FEES	250
001-02-1298	OTHER CONTRACTUAL SERV	500
	Commodities	\$ 9,250
001-02-1308	OTHER PROFESSION SUPPLI	250
001-02-1370	OFFICE SUPPLIES	9,000
	Capital Outlay	\$ 1,200
001-02-1403	OFFICE FURNITURE-EQUIPT	1,200
Expenditure Total for Dept: 02 - ATTORNEY		\$ 791,946
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Dept: 03 - MOTOR VEHICLE		
001-03-0350	FROM AUTO SPECIAL (END OF	(10,000)
Revenue Total for Dept: 03 - MOTOR VEHICLE		\$ (10,000)
Expenditure Total for Dept: 03 - MOTOR VEHIC		\$ -
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Dept: 04 - COMMISSIONERS

001-04-0402	EMPLOYEE INCENTIVES REIM	(1,600)
001-04-0613	JUVENILE SUPERVISION FEES	(50)

Revenue Total for Dept: 04 - COMMISSIONERS	\$	(1,650)
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Salaries	\$	117,505
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001-04-1120	ELECTED OFFICALS	59,343
001-04-1191	FICA EMPLOYER BENEFIT	4,540
001-04-1192	GROUP HEALTH INSURANCE	48,090
001-04-1193	WORKMANS COMP INSURANC	96
001-04-1195	KPERS W/H	5,436

Contractual	\$	112,336
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001-04-1201	POSTAGE	50
001-04-1221	PRINTING AND BINDING	50
001-04-1224	ADVERTISING	1,700
001-04-1251	PRIVATE CAR MILEAGE	450
001-04-1258	SUBSISTENCE	750
001-04-1272	ATTORNEYS AND LAWYERS	60,000
001-04-1289	REGISTRATION FEES	750
001-04-1291	DUES & MEMBERSHIPS	48,336
001-04-1298	OTHER CONTRACTUAL SERVI	250

Commodities	\$	5,845
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001-04-1370	OFFICE SUPPLIES	500
001-04-1378	EMPLOYEE INCENTIVES	3,545
001-04-1399	OTHER SUPPLIES	1,800

Expenditure Total for Dept: 04 - COMMISSIONE	\$	235,686
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Dept: 05 - COURTHOUSE

001-05-0762	ANTIQU CAR FEES	(6,700)
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Revenue Total for Dept: 05 - COURTHOUSE	\$	(6,700)
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Expenditure Total for Dept: 05 - COURTHOUSE	\$	-
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Dept: 07 - CLERK

001-07-0220	CEREAL MALT LICENSES	(300)
001-07-0221	PRIVATE CLUB LICENSES	(700)
001-07-0222	CEREAL MALT REV. STAMPS	(250)
001-07-0251	MOVING PERMITS	(100)
001-07-0290	OTHER LICENSES & PERMITS	(2,550)
001-07-0552	PASSPORT FEES	(18,000)
001-07-0759	OTHER MISCELLANEOUS REC	(100)

Revenue Total for Dept: 07 - CLERK	\$	(22,000)
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Salaries	\$	302,897
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001-07-1110	CLASSIFIED EMPLOYEES	188,284
001-07-1188	LONGEVITY BONUS	5,790
001-07-1191	FICA EMPLOYER BENEFIT	14,847
001-07-1192	GROUP HEALTH INSURANCE	75,634
001-07-1193	WORKMANS COMP INSURANC	253
001-07-1194	UNEMPLOYMENT TAX	311
001-07-1195	KPERS W/H	17,778

Contractual	\$	8,689
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001-07-1201	POSTAGE	4,300
001-07-1210	FREIGHT AND EXPRESS	35
001-07-1221	PRINTING AND BINDING	1,000
001-07-1224	ADVERTISING	100
001-07-1232	RENT OF BUILDING	600
001-07-1239	OTHER RENT & UTILITIES	100
001-07-1258	SUBSISTENCE	1,360
001-07-1269	OTHER FEES	144
001-07-1289	REGISTRATION FEES	760
001-07-1291	DUES & MEMBERSHIPS	290
	Commodities	\$ 3,400
001-07-1303	GASOLINE	200
001-07-1370	OFFICE SUPPLIES	2,700
001-07-1399	OTHER SUPPLIES	500
	Capital Outlay	\$ -
Expenditure Total for Dept: 07 - CLERK		\$ 314,986
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Dept: 10 - CORONER		
Revenue Total for Dept: 10 - CORONER		\$ -
	Salaries	\$ 29,702
001-10-1110	CLASSIFIED EMPLOYEES	27,500
001-10-1191	FICA EMPLOYER BENEFIT	2,104
001-10-1193	WORKMANS COMP INSURANC	50
001-10-1194	UNEMPLOYMENT TAX	48
	Contractual	\$ 42,000
001-10-1251	PRIVATE CAR MILEAGE	500
001-10-1273	DOCTORS	40,000
001-10-1279	OTHER PROFESSIONAL FEES	1,500
Expenditure Total for Dept: 10 - CORONER		\$ 71,702
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Dept: 11 - COURTS		
001-11-0753	DISTRICT COURT FEES	(40,000)
Revenue Total for Dept: 11 - COURTS		\$ (40,000)
	Contractual	\$ 343,700
001-11-1201	POSTAGE	6,600
001-11-1202	TELEPHONE & TELEGRAPH	900
001-11-1209	OTHER COMMUNICATION	7,500
001-11-1210	FREIGHT AND EXPRESS	500
001-11-1258	SUBSISTENCE	10,000
001-11-1265	LABORATORY FEES	1,500
001-11-1272	ATTORNEYS AND LAWYERS	271,500
001-11-1279	OTHER PROFESSIONAL FEES	900
001-11-1289	REGISTRATION FEES	5,000
001-11-1290	SUBSCRIPTIONS	1,200
001-11-1291	DUES & MEMBERSHIPS	2,000
001-11-1298	OTHER CONTRACTUAL SERVI	36,100
	Commodities	\$ 15,900
001-11-1302	FOOD	200
001-11-1370	OFFICE SUPPLIES	12,000

001-11-1398	COMPUTER EQUIP PARTS	2,500
001-11-1399	OTHER SUPPLIES	1,200
	Capital Outlay	\$ 22,800
001-11-1403	OFFICE FURNITURE-EQUIPT	8,000
001-11-1411	BOOKS/LIBRARY MATERIALS	800
001-11-1415	COMPUTER SYSTEMS EQUIP	10,000
001-11-1418	COMPUTER SYSTEMS SOFTW	4,000
Expenditure Total for Dept: 11 - COURTS		\$ 382,400

Dept: 13 - INFORMATION TECHNOLOGY

Revenue Total for Dept: 13 - INFORMATION TE		\$ -
	Salaries	\$ 324,948
001-13-1110	CLASSIFIED EMPLOYEES	216,050
001-13-1188	LONGEVITY BONUS	8,742
001-13-1191	FICA EMPLOYER BENEFIT	17,197
001-13-1192	GROUP HEALTH INSURANCE	61,729
001-13-1193	WORKMANS COMP INSURANC	274
001-13-1194	UNEMPLOYMENT TAX	365
001-13-1195	KPERS W/H	20,591
	Contractual	\$ 244,991
001-13-1200	CONTRACTURAL SERV BUDG	62,000
001-13-1202	TELEPHONE & TELEGRAPH	81,900
001-13-1210	FREIGHT AND EXPRESS	200
001-13-1241	REPAIR & SERVICING AUTO	1,500
001-13-1248	SERVICE AGREEMENTS	5,800
001-13-1258	SUBSISTENCE	2,000
001-13-1262	OTHER CONTRACT LABOR	1,500
001-13-1289	REGISTRATION FEES	15,000
001-13-1290	SUBSCRIPTIONS	15,000
001-13-1296	SURETY BONDS-INSURE PRE	200
001-13-1298	OTHER CONTRACTUAL SERVI	59,891
	Commodities	\$ 28,500
001-13-1303	GASOLINE	2,500
001-13-1370	OFFICE SUPPLIES	16,000
001-13-1398	COMPUTER EQUIP PARTS	10,000
	Capital Outlay	\$ -
Expenditure Total for Dept: 13 - INFORMATION		\$ 598,439

Dept: 15 - EMERGENCY MANAGEMENT

Revenue Total for Dept: 15 - EMERGENCY MAN		\$ -
	Salaries	\$ 53,420
001-15-1110	CLASSIFIED EMPLOYEES	35,143
001-15-1186	KP&F W/H	3,759
001-15-1188	LONGEVITY BONUS	967
001-15-1191	FICA EMPLOYER BENEFIT	2,621
001-15-1192	GROUP HEALTH INSURANCE	9,042
001-15-1193	WORKMANS COMP INSURANC	939
001-15-1194	UNEMPLOYMENT TAX	60
001-15-1195	KPERS W/H	889

	Contractual	\$	11,915
001-15-1201	POSTAGE		25
001-15-1224	ADVERTISING		750
001-15-1231	UTILITIES-GAS LIGHT WATER		4,240
001-15-1243	REP/SERV MACH & EQUIP		3,000
001-15-1258	SUBSISTENCE		500
001-15-1279	OTHER PROFESSIONAL FEE		2,000
001-15-1289	REGISTRATION FEES		250
001-15-1291	DUES & MEMBERSHIPS		250
001-15-1296	SURETY BONDS-INSURE PRE		400
001-15-1298	OTHER CONTRACTUAL SERVI		500
	Commodities	\$	3,600
001-15-1301	CLOTHING		250
001-15-1303	GASOLINE		250
001-15-1364	DIESEL FUEL		100
001-15-1370	OFFICE SUPPLIES		1,000
001-15-1393	TRAINING SUPPLIES		500
001-15-1395	SMALL TOOLS		500
001-15-1399	OTHER SUPPLIES		1,000
	Capital Outlay	\$	-
Expenditure Total for Dept: 15 - EMERGENCY		\$	68,935
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Dept: 17 - HEALTH			
001-17-0591	FEES FOR HEALTH SERVICES		(175,000)
001-17-0592	STATE FORMULA GRANT		(19,800)
001-17-0596	WIC GRANT		(85,000)
Revenue Total for Dept: 17 - HEALTH		\$	(279,800)
	Salaries	\$	350,121
001-17-1110	CLASSIFIED EMPLOYEES		216,524
001-17-1188	LONGEVITY BONUS		6,642
001-17-1191	FICA EMPLOYER BENEFIT		17,078
001-17-1192	GROUP HEALTH INSURANCE		89,166
001-17-1193	WORKMANS COMP INSURANC		523
001-17-1194	UNEMPLOYMENT TAX		407
001-17-1195	KPERS W/H		19,781
	Contractual	\$	34,275
001-17-1201	POSTAGE		800
001-17-1221	PRINTING AND BINDING		350
001-17-1224	ADVERTISING		2,500
001-17-1243	REP/SERV MACH & EQUIP		100
001-17-1248	SERVICE AGREEMENTS		2,000
001-17-1251	PRIVATE CAR MILEAGE		1,800
001-17-1253	COUNTY VEHICLE EXPENSE		250
001-17-1258	SUBSISTENCE		350
001-17-1265	LABORATORY FEES		4,500
001-17-1270	SOLID WASTE DISPOSAL FEE		4,875
001-17-1273	DOCTORS		6,500
001-17-1279	OTHER PROFESSIONAL FEES		150

001-17-1289	REGISTRATION FEES	400
001-17-1290	SUBSCRIPTIONS	1,500
001-17-1292	LAUNDRY & DRY CLEANING	50
001-17-1296	SURETY BONDS-INSURE PRE	150
001-17-1298	OTHER CONTRACTUAL SERVI	8,000
	Commodities	\$ 131,650
001-17-1302	FOOD	750
001-17-1303	GASOLINE	500
001-17-1307	DRUGS	125,500
001-17-1308	OTHER PROFESSION SUPPLIE	2,500
001-17-1370	OFFICE SUPPLIES	1,000
001-17-1399	OTHER SUPPLIES	1,400
	Capital Outlay	\$ -
Expenditure Total for Dept: 17 - HEALTH		\$ 516,046
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Dept: 18 - ADMINISTRATOR		
Revenue Total for Dept: 18 - ADMINISTRATOR		\$ -
	Salaries	\$ 209,207
001-18-1110	CLASSIFIED EMPLOYEES	143,086
001-18-1183	DEFERRED COMP	6,000
001-18-1188	LONGEVITY BONUS	773
001-18-1191	FICA EMPLOYER BENEFIT	11,465
001-18-1192	GROUP HEALTH INSURANCE	33,600
001-18-1193	WORKMANS COMP INSURANC	313
001-18-1194	UNEMPLOYMENT TAX	242
001-18-1195	KPERS W/H	13,728
	Contractual	\$ 56,845
001-18-1201	POSTAGE	450
001-18-1210	FREIGHT AND EXPRESS	15
001-18-1221	PRINTING AND BINDING	1,200
001-18-1248	SERVICE AGREEMENTS	380
001-18-1251	PRIVATE CAR MILEAGE	200
001-18-1253	COUNTY VEHICLE EXPENSE	500
001-18-1257	RAILROAD PLANE & BUS FAR	600
001-18-1258	SUBSISTENCE	500
001-18-1278	ACCOUNTANTS AND AUDITOR	45,000
001-18-1279	OTHER PROFESSIONAL FEES	2,500
001-18-1289	REGISTRATION FEES	2,000
001-18-1291	DUES & MEMBERSHIPS	3,000
001-18-1296	SURETY BONDS-INSURE PRE	500
	Commodities	\$ 1,750
001-18-1303	GASOLINE	250
001-18-1370	OFFICE SUPPLIES	1,500
	Capital Outlay	\$ 200
001-18-1411	BOOKS/LIBRARY MATERIALS	200
Expenditure Total for Dept: 18 - ADMINISTRAT		\$ 268,002
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Dept: 19 - PUBLIC WORKS		
001-19-0320	FEDERAL GRANTS	(25,000)

001-19-0759	OTHER MISCELLANEOUS REC	(15,000)
Revenue Total for Dept: 19 - PUBLIC WORKS		\$ (40,000)
	Salaries	\$ 2,540,005
001-19-1110	CLASSIFIED EMPLOYEES	1,572,783
001-19-1188	LONGEVITY BONUS	52,380
001-19-1191	FICA EMPLOYER BENEFIT	124,325
001-19-1192	GROUP HEALTH INSURANCE	586,076
001-19-1193	WORKMANS COMP INSURANC	52,976
001-19-1194	UNEMPLOYMENT TAX	2,600
001-19-1195	KPERS W/H	148,865
	Contractual	\$ 486,483
001-19-1201	POSTAGE	1,500
001-19-1202	TELEPHONE & TELEGRAPH	4,000
001-19-1209	OTHER COMMUNICATION	2,000
001-19-1210	FREIGHT AND EXPRESS	47,000
001-19-1221	PRINTING AND BINDING	3,000
001-19-1231	UTILITIES-GAS LIGHT WATER	29,000
001-19-1233	RENT/LEASE EQUIPMENT	2,500
001-19-1243	REP/SERV MACH & EQUIP	50,000
001-19-1244	REP/SERV BLDG & GROUNDS	5,500
001-19-1245	REP/SERV HIGHWAY & BRID	270,382
001-19-1248	SERVICE AGREEMENTS	4,400
001-19-1251	PRIVATE CAR MILEAGE	1,100
001-19-1258	SUBSISTENCE	2,000
001-19-1265	LABORATORY FEES	1,000
001-19-1269	OTHER FEES	10,000
001-19-1270	SOLID WASTE DISPOSAL FEE	1,500
001-19-1271	ARCHITECTS AND ENGINEER	16,301
001-19-1279	OTHER PROFESSIONAL FEES	500
001-19-1289	REGISTRATION FEES	1,800
001-19-1290	SUBSCRIPTIONS	500
001-19-1291	DUES & MEMBERSHIPS	500
001-19-1292	LAUNDRY & DRY CLEANING	5,000
001-19-1296	SURETY BONDS-INSURE PRE	21,000
001-19-1298	OTHER CONTRACTUAL SERVI	6,000
	Commodities	\$ 1,531,942
001-19-1301	CLOTHING	5,500
001-19-1302	FOOD	1,000
001-19-1303	GASOLINE	50,000
001-19-1304	MAINTENANCE SUPPLIES	20,000
001-19-1305	BLDG MATERIAL & SUPPLIES	300
001-19-1308	OTHER PROFESSION SUPPLIE	3,500
001-19-1309	SAND	11,000
001-19-1310	ROCK	135,000
001-19-1314	CONCRETE	8,000
001-19-1315	ASPHALT FOR PATCHING	12,842
001-19-1318	STEEL	3,000

001-19-1327	WELDING MATERIAL & SUPP	1,500
001-19-1328	TIE & FORM WIRES	300
001-19-1330	FENCING WIRE & SUPPLIES	500
001-19-1331	POSTS	7,000
001-19-1333	LUMBER	500
001-19-1335	AUTOMOTIVE GLASS	1,200
001-19-1336	OTHER GLASS	2,000
001-19-1340	ROAD VEHICLE PARTS	85,000
001-19-1341	MACHINERY PARTS	130,000
001-19-1343	ELECTRICAL PART & SUPPLY	2,000
001-19-1344	NAILS, BOLTS, OTHER HARDW	7,000
001-19-1347	CULVERTS	45,000
001-19-1350	SIGNS	25,000
001-19-1351	SALT & DEICING CHEMICALS	8,500
001-19-1353	LANDSCAPING MATERIALS	1,500
001-19-1354	GRAVEL	12,000
001-19-1355	WATER	13,000
001-19-1356	PIPE & TUBING	1,000
001-19-1357	ASPHALT FOR OVERLAYS	230,000
001-19-1358	ASPHALT & SEALING	225,000
001-19-1364	DIESEL FUEL	400,000
001-19-1365	OIL, GREASE, OTHER FLUIDS	36,000
001-19-1366	MISCELLANEOUS PARTS	3,500
001-19-1369	COMMUNICATION PART/SUP	500
001-19-1370	OFFICE SUPPLIES	3,500
001-19-1371	OTHER FUELS	600
001-19-1373	FILTERS	12,000
001-19-1374	BATTERIES	6,000
001-19-1382	TRAFFIC CONTROL DEVICES	5,000
001-19-1392	HOUSEHOLD SUPPLIES	5,500
001-19-1395	SMALL TOOLS	10,000
001-19-1399	OTHER SUPPLIES	1,200

Capital Outlay \$ -

Expenditure Total for Dept: 19 - PUBLIC WORK \$ **4,558,430**

Dept: 20 - REGISTER OF DEEDS

001-20-0499	XEROX COPIES	(3,000)
001-20-0770	RECEPTION FEES (REGISTER	(117,000)
001-20-0773	MORTGAGE REGISTRATIONS	(300,000)
001-20-0774	MORTGAGE REG.-REC'D FOR	(2,000)
001-20-0775	HERITAGE TRUST FUND FEE	(13,000)

Revenue Total for Dept: 20 - REGISTER OF DEE \$ **(435,000)**

Salaries \$ **174,833**

001-20-1110	CLASSIFIED EMPLOYEES	66,166
001-20-1120	ELECTED OFFICALS	41,413
001-20-1188	LONGEVITY BONUS	3,351
001-20-1191	FICA EMPLOYER BENEFIT	8,487
001-20-1192	GROUP HEALTH INSURANCE	44,929

001-20-1193	WORKMANS COMP INSURANC	145
001-20-1194	UNEMPLOYMENT TAX	180
001-20-1195	KPERS W/H	10,162
	Contractual	\$ 7,425
001-20-1201	POSTAGE	1,800
001-20-1232	RENT OF BUILDING	650
001-20-1243	REP/SERV MACH & EQUIP	3,650
001-20-1248	SERVICE AGREEMENTS	550
001-20-1289	REGISTRATION FEES	375
001-20-1291	DUES & MEMBERSHIPS	400
	Commodities	\$ 6,000
001-20-1370	OFFICE SUPPLIES	5,400
001-20-1399	OTHER SUPPLIES	600
Expenditure Total for Dept: 20 - REGISTER OF		\$ 188,258

Dept: 22 - SHERIFF

001-22-0759	OTHER MISCELLANEOUS REC	(70,950)
001-22-0779	SEXUAL OFFENDER REG. FEE	(100)
Revenue Total for Dept: 22 - SHERIFF		\$ (71,050)
	Salaries	\$ 2,793,725
001-22-1110	CLASSIFIED EMPLOYEES	1,724,620
001-22-1120	ELECTED OFFICALS	63,607
001-22-1185	MEAL REIMBURSEMENT	500
001-22-1186	KP&F W/H	190,889
001-22-1188	LONGEVITY BONUS	54,391
001-22-1191	FICA EMPLOYER BENEFIT	140,203
001-22-1192	GROUP HEALTH INSURANCE	506,858
001-22-1193	WORKMANS COMP INSURANC	30,039
001-22-1194	UNEMPLOYMENT TAX	2,965
001-22-1195	KPERS W/H	79,653
	Contractual	\$ 527,850
001-22-1201	POSTAGE	5,300
001-22-1202	TELEPHONE & TELEGRAPH	10,000
001-22-1224	ADVERTISING	1,300
001-22-1241	REPAIR & SERVICING AUTO	53,000
001-22-1248	SERVICE AGREEMENTS	500
001-22-1258	SUBSISTENCE	3,000
001-22-1259	NONSUBSISTENCE ITEMS	12,000
001-22-1262	OTHER CONTRACT LABOR	14,500
001-22-1265	LABORATORY FEES	1,000
001-22-1266	TUITION FOR EMPLOYEES	2,500
001-22-1269	OTHER FEES	1,075
001-22-1279	OTHER PROFESSIONAL FEES	37,000
001-22-1292	LAUNDRY & DRY CLEANING	11,000
001-22-1296	SURETY BONDS-INSURE PRE	35,000
001-22-1298	OTHER CONTRACTUAL SERVI	340,675
	Commodities	\$ 159,450
001-22-1301	CLOTHING	7,550

001-22-1302	FOOD	110
001-22-1303	GASOLINE	80,500
001-22-1307	DRUGS	20,050
001-22-1308	OTHER PROFESSION SUPPLIE	35,000
001-22-1370	OFFICE SUPPLIES	13,240
001-22-1392	HOUSEHOLD SUPPLIES	3,000

Capital Outlay \$ -

Expenditure Total for Dept: 22 - SHERIFF \$ **3,481,025**

Dept: 24 - TREASURER

001-24-0740	INTEREST ON INVESTMENTS	(35,000)
001-24-0760	RETURNED CHECK CHARGES	(500)

Revenue Total for Dept: 24 - TREASURER \$ **(35,500)**

Salaries \$ **474,300**

001-24-1110	CLASSIFIED EMPLOYEES	266,860
001-24-1120	ELECTED OFFICALS	57,595
001-24-1188	LONGEVITY BONUS	8,999
001-24-1191	FICA EMPLOYER BENEFIT	25,510
001-24-1192	GROUP HEALTH INSURANCE	83,813
001-24-1193	WORKMANS COMP INSURANC	419
001-24-1194	UNEMPLOYMENT TAX	559
001-24-1195	KPERS W/H	30,545

Contractual \$ **90,735**

001-24-1201	POSTAGE	21,000
001-24-1221	PRINTING AND BINDING	11,335
001-24-1224	ADVERTISING	16,275
001-24-1232	RENT OF BUILDING	500
001-24-1248	SERVICE AGREEMENTS	5,200
001-24-1251	PRIVATE CAR MILEAGE	3,000
001-24-1252	RENTAL-CARS PLANES BUS	1,000
001-24-1258	SUBSISTENCE	5,700
001-24-1266	TUITION FOR EMPLOYEES	6,500
001-24-1269	OTHER FEES	6,000
001-24-1289	REGISTRATION FEES	1,925
001-24-1290	SUBSCRIPTIONS	450
001-24-1291	DUES & MEMBERSHIPS	550
001-24-1296	SURETY BONDS-INSURE PRE	1,300
001-24-1298	OTHER CONTRACTUAL SERVI	10,000

Commodities \$ **11,200**

001-24-1370	OFFICE SUPPLIES	9,000
001-24-1377	PRINTER SUPPLIES	2,200

Capital Outlay \$ -

Expenditure Total for Dept: 24 - TREASURER \$ **576,235**

Dept: 25 - NOXIOUS WEED

001-25-0451	HERBICIDES	(480,000)
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Revenue Total for Dept: 25 - NOXIOUS WEED \$ **(480,000)**

Salaries \$ **163,527**

001-25-1110	CLASSIFIED EMPLOYEES	93,041
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001-25-1188	LONGEVITY BONUS	4,085
001-25-1191	FICA EMPLOYER BENEFIT	7,430
001-25-1192	GROUP HEALTH INSURANCE	48,502
001-25-1193	WORKMANS COMP INSURANC	1,416
001-25-1194	UNEMPLOYMENT TAX	156
001-25-1195	KPERS W/H	8,897
	Contractual	\$ 6,790
001-25-1202	TELEPHONE & TELEGRAPH	835
001-25-1210	FREIGHT AND EXPRESS	100
001-25-1224	ADVERTISING	100
001-25-1242	REP/SERV FURNITURE & FIXT	200
001-25-1243	REP/SERV MACH & EQUIP	700
001-25-1244	REP/SERV BLDG & GROUNDS	600
001-25-1248	SERVICE AGREEMENTS	650
001-25-1251	PRIVATE CAR MILEAGE	190
001-25-1258	SUBSISTENCE	380
001-25-1269	OTHER FEES	105
001-25-1279	OTHER PROFESSIONAL FEES	50
001-25-1289	REGISTRATION FEES	600
001-25-1290	SUBSCRIPTIONS	50
001-25-1291	DUES & MEMBERSHIPS	150
001-25-1292	LAUNDRY & DRY CLEANING	730
001-25-1296	SURETY BONDS-INSURE PRE	1,200
001-25-1298	OTHER CONTRACTUAL SERVI	150
	Commodities	\$ 752,769
001-25-1301	CLOTHING	350
001-25-1304	MAINTENANCE SUPPLIES	1,000
001-25-1340	ROAD VEHICLE PARTS	2,400
001-25-1341	MACHINERY PARTS	1,350
001-25-1342	PLUMBING PARTS & SUPPLIE	500
001-25-1370	OFFICE SUPPLIES	600
001-25-1381	HERBICIDES	745,476
001-25-1392	HOUSEHOLD SUPPLIES	238
001-25-1399	OTHER SUPPLIES	855
	Capital Outlay	\$ -
Expenditure Total for Dept: 25 - NOXIOUS WEE		\$ 923,086
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Dept: 28 - JUVENILE INTAKE GRANT		
Revenue Total for Dept: 28 - JUVENILE INTAKE		\$ -
001-28-1281	JUVENILE DETENTION FEES	25,800
Expenditure Total for Dept: 28 - JUVENILE INT		\$ 25,800
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Dept: 32 - ENVIRONMENTAL		
001-32-0514	WATER SCREENING	(560)
001-32-0515	WATER WELL PERMITS	(540)
001-32-0516	WASTE WATER SYSTEM PER	(1,980)
001-32-0517	SEPTAGE HAULER PERMITS	(300)
001-32-0518	PROPERTY TRANSFER EVALU	(1,925)
001-32-0561	ZONING CERTIFICATE FEES	(700)

001-32-0564	CONDITIONAL USE PERMIT	(100)
001-32-0565	SIGN PERMIT FEES	(100)
001-32-0759	OTHER MISCELLANEOUS RE	(100)
Revenue Total for Dept: 32 - ENVIRONMENTAL		\$ (6,305)
Salaries		\$ 177,829
001-32-1110	CLASSIFIED EMPLOYEES	112,616
001-32-1188	LONGEVITY BONUS	3,892
001-32-1191	FICA EMPLOYER BENEFIT	8,913
001-32-1192	GROUP HEALTH INSURANCE	40,443
001-32-1193	WORKMANS COMP INSURANC	1,104
001-32-1194	UNEMPLOYMENT TAX	188
001-32-1195	KPERS W/H	10,673
Contractual		\$ 4,850
001-32-1201	POSTAGE	525
001-32-1210	FREIGHT AND EXPRESS	100
001-32-1224	ADVERTISING	350
001-32-1243	REP/SERV MACH & EQUIP	50
001-32-1251	PRIVATE CAR MILEAGE	100
001-32-1258	SUBSISTENCE	1,500
001-32-1265	LABORATORY FEES	175
001-32-1269	OTHER FEES	100
001-32-1289	REGISTRATION FEES	1,475
001-32-1291	DUES & MEMBERSHIPS	425
001-32-1296	SURETY BONDS-INSURE PRE	50
Commodities		\$ 1,675
001-32-1302	FOOD	50
001-32-1303	GASOLINE	350
001-32-1308	OTHER PROFESSION SUPPLI	475
001-32-1370	OFFICE SUPPLIES	800
Expenditure Total for Dept: 32 - ENVIRONMEN		\$ 184,354
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Dept: 33 - EMERGENCY MEDICAL SERVICE		
001-33-0541	FEES COLLECTED	(950,000)
Revenue Total for Dept: 33 - EMERGENCY MED		\$ (950,000)
Salaries		\$ 2,713,232
001-33-1110	CLASSIFIED EMPLOYEES	1,746,319
001-33-1186	KP&F W/H	332,986
001-33-1188	LONGEVITY BONUS	53,189
001-33-1191	FICA EMPLOYER BENEFIT	135,329
001-33-1192	GROUP HEALTH INSURANCE	377,108
001-33-1193	WORKMANS COMP INSURANC	61,520
001-33-1194	UNEMPLOYMENT TAX	2,818
001-33-1195	KPERS W/H	3,963
Contractual		\$ 141,600
001-33-1201	POSTAGE	2,500
001-33-1202	TELEPHONE & TELEGRAPH	10,000
001-33-1221	PRINTING AND BINDING	1,450
001-33-1224	ADVERTISING	1,000

001-33-1231	UTILITIES-GAS LIGHT WATER	20,100
001-33-1241	REPAIR & SERVICING AUTO	55,000
001-33-1243	REP/SERV MACH & EQUIP	6,500
001-33-1244	REP/SERV BLDG & GROUNDS	5,800
001-33-1248	SERVICE AGREEMENTS	3,800
001-33-1252	RENTAL-CARS PLANES BUS	150
001-33-1253	COUNTY VEHICLE EXPENSE	250
001-33-1258	SUBSISTENCE	2,000
001-33-1262	OTHER CONTRACT LABOR	8,500
001-33-1279	OTHER PROFESSIONAL FEES	4,250
001-33-1289	REGISTRATION FEES	3,800
001-33-1291	DUES & MEMBERSHIPS	1,000
001-33-1292	LAUNDRY & DRY CLEANING	5,500
001-33-1296	SURETY BONDS-INSURE PRE	6,500
001-33-1298	OTHER CONTRACTUAL SERVI	3,500
	Commodities	\$ 114,100
001-33-1301	CLOTHING	12,000
001-33-1304	MAINTENANCE SUPPLIES	4,000
001-33-1305	BLDG MATERIAL & SUPPLIES	5,000
001-33-1308	OTHER PROFESSION SUPPLIE	4,600
001-33-1364	DIESEL FUEL	40,000
001-33-1370	OFFICE SUPPLIES	7,000
001-33-1375	MEDICAL SUPPLIES	31,500
001-33-1393	TRAINING SUPPLIES	10,000
	Capital Outlay	\$ -
Expenditure Total for Dept: 33 - EMERGENCY		\$ 2,968,932
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Dept: 47 - ELECTION		
Revenue Total for Dept: 47 - ELECTION		\$ -
	Salaries	\$ 20,500
001-47-1110	CLASSIFIED EMPLOYEES	5,783
001-47-1120	ELECTED OFFICALS	8,000
001-47-1188	LONGEVITY BONUS	2,463
001-47-1191	FICA EMPLOYER BENEFIT	1,243
001-47-1192	GROUP HEALTH INSURANCE	1,472
001-47-1193	WORKMANS COMP INSURANC	22
001-47-1194	UNEMPLOYMENT TAX	28
001-47-1195	KPERS W/H	1,489
	Contractual	\$ 54,060
001-47-1201	POSTAGE	2,500
001-47-1202	TELEPHONE & TELEGRAPH	10
001-47-1210	FREIGHT AND EXPRESS	500
001-47-1224	ADVERTISING	3,500
001-47-1232	RENT OF BUILDING	3,650
001-47-1248	SERVICE AGREEMENTS	5,000
001-47-1251	PRIVATE CAR MILEAGE	250
001-47-1263	DATA PROCESSING SERVICE	22,000
001-47-1269	OTHER FEES	15,000

001-47-1279	OTHER PROFESSIONAL FEES	1,000
001-47-1290	SUBSCRIPTIONS	150
001-47-1296	SURETY BONDS-INSURE PRE	500
	Commodities	\$ 6,500
001-47-1370	OFFICE SUPPLIES	3,500
001-47-1391	ELECTION SUPPLIES	3,000
	Capital Outlay	\$ 3,000
001-47-1418	COMPUTER SYSTEMS SOFTW	3,000
Expenditure Total for Dept: 47 - ELECTION		\$ 84,060

Dept: 52 - FAIR BUILDING RENTALS

001-52-0531	RENT OF BUILDINGS	(77,000)
001-52-0545	INSURANCE FEES COLLECTE	(2,500)
Revenue Total for Dept: 52 - FAIR BUILDING R		\$ (79,500)
	Salaries	\$ 22,530
001-52-1110	CLASSIFIED EMPLOYEES	20,907
001-52-1191	FICA EMPLOYER BENEFIT	1,599
001-52-1194	UNEMPLOYMENT TAX	24
	Contractual	\$ 58,434
001-52-1202	TELEPHONE & TELEGRAPH	1,200
001-52-1231	UTILITIES-GAS LIGHT WATER	48,504
001-52-1233	RENT-LEASE EQUIPMENT	4,000
001-52-1251	PRIVATE CAR MILEAGE	230
001-52-1296	SURETY BONDS-INSURE PRE	2,000
001-52-1298	OTHER CONTRACTUAL SERVI	2,500
	Commodities	\$ 4,380
001-52-1304	MAINTENANCE SUPPLIES	2,500
001-52-1305	BLDG MATERIAL & SUPPLIES	1,700
001-52-1365	OIL - GREASE - OTHER FLUIDS	60
001-52-1373	FILTERS	120
Expenditure Total for Dept: 52 - FAIR BUILDIN		\$ 85,344

Dept: 53 - BUILDING & GROUNDS

Revenue Total for Dept: 53 - BUILDING & GRO		\$ -
	Salaries	\$ 175,636
001-53-1110	CLASSIFIED EMPLOYEES	115,670
001-53-1188	LONGEVITY BONUS	3,800
001-53-1191	FICA EMPLOYER BENEFIT	9,140
001-53-1192	GROUP HEALTH INSURANCE	32,823
001-53-1193	WORKMANS COMP INSURANC	3,071
001-53-1194	UNEMPLOYMENT TAX	188
001-53-1195	KPERS W/H	10,944
	Contractual	\$ 430,750
001-53-1202	TELEPHONE & TELEGRAPH	1,800
001-53-1210	FREIGHT AND EXPRESS	200
001-53-1223	DUPLICATING REPRODUCIN	50
001-53-1231	UTILITIES-GAS LIGHT WATER	230,000
001-53-1233	RENT-LEASE EQUIPMENT	500
001-53-1243	REP/SERV MACH & EQUIP	2,800

001-53-1244	REP/SERV BLDG & GROUNDS	1,000
001-53-1248	SERVICE AGREEMENTS	18,000
001-53-1268	LABOR	18,000
001-53-1269	OTHER FEES	400
001-53-1296	SURETY BONDS-INSURE PRE	82,000
001-53-1298	OTHER CONTRACTUAL SERVI	76,000
	Commodities	\$ 52,750
001-53-1303	GASOLINE	850
001-53-1304	MAINTENANCE SUPPLIES	18,000
001-53-1305	BLDG MATERIAL & SUPPLIES	8,000
001-53-1306	MOTOR VEHICLE PARTS	200
001-53-1342	PLUMBING PARTS & SUPPLIE	3,000
001-53-1343	ELECTRICAL PART & SUPPLY	2,500
001-53-1344	NAILS, BOLTS, OTHER HARD	300
001-53-1345	BLDG HEATING EQUIP, PART	1,000
001-53-1346	BLDG A/C EQUIP, PARTS	8,000
001-53-1350	SIGNS	200
001-53-1353	LANDSCAPING MATERIALS	300
001-53-1364	DIESEL FUEL	800
001-53-1365	OIL, GREASE, OTHER FLUIDS	200
001-53-1370	OFFICE SUPPLIES	250
001-53-1372	PARTS & SUPPLIES	200
001-53-1373	FILTERS	6,000
001-53-1381	HERBICIDES	200
001-53-1395	SMALL TOOLS	750
001-53-1399	OTHER SUPPLIES	2,000
	Capital Outlay	\$ 63,230
001-53-1403	OFFICE FURNITURE-EQUIPT	50
001-53-1409	OTHER EQUIP/MACHINERY	2,500
001-53-1420	BUILDINGS & IMPROVEMENT	4,000
001-53-1650	LEASE PURCHASE AGREEME	56,680
Expenditure Total for Dept: 53 - BUILDING & G		\$ 722,366
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Dept: 55 - COMMUNICATION CENTER		
Revenue Total for Dept: 55 - COMMUNICATION		\$ -
	Contractual	\$ 103,150
001-55-1202	TELEPHONE & TELEGRAPH	33,000
001-55-1231	UTILITIES-GAS LIGHT WATER	4,500
001-55-1233	RENT/LEASE EQUIPMENT	13,000
001-55-1258	SUBSISTENCE	250
001-55-1279	OTHER PROFESSION FEES	750
001-55-1291	DUES AND MEMBERSHIPS	250
001-55-1296	SURETY BONDS-INSURE PRE	400
001-55-1298	OTHER CONTRACTUAL SERVI	51,000
	Commodities	\$ 8,000
001-55-1369	COMMUNICATION PART/SUPP	7,000
001-55-1399	OTHER SUPPLIES	1,000
Expenditure Total for Dept: 55 - COMMUNICAT		\$ 111,150
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Dept: 56 - FAIR COUNTY

Revenue Total for Dept: 56 - FAIR COUNTY		\$	-
	Salaries	\$	-
	Contractual	\$	61,700
001-56-1202	TELEPHONE & TELEGRAPH		1,400
001-56-1221	PRINTING AND BINDING		3,500
001-56-1224	ADVERTISING		14,700
001-56-1248	SERVICE AGREEMENTS		500
001-56-1251	PRIVATE CAR MILEAGE		2,500
001-56-1262	OTHER CONTRACT LABOR		2,500
001-56-1268	LABOR		2,500
001-56-1269	OTHER FEES		10,800
001-56-1291	DUES & MEMBERSHIPS		200
001-56-1296	SURETY BONDS-INSURE PRE		6,600
001-56-1298	OTHER CONTRACTUAL SERVI		16,500
	Commodities	\$	31,400
001-56-1303	GASOLINE		700
001-56-1304	MAINTENANCE SUPPLIES		8,000
001-56-1305	BLDG MATERIAL & SUPPLIES		4,500
001-56-1342	PLUMBING PARTS & SUPPLIE		400
001-56-1343	ELECTRICAL PART & SUPPLY		1,200
001-56-1350	SIGNS		2,000
001-56-1357	ASPHALT FOR OVERLAYS		1,000
001-56-1363	OTHER ROAD COMMODITIES		1,500
001-56-1365	OIL, GREASE, OTHER FLUIDS		100
001-56-1370	OFFICE SUPPLIES		1,000
001-56-1372	PARTS & SUPPLIES		600
001-56-1373	FILTERS		400
001-56-1399	OTHER SUPPLIES		10,000
	Capital Outlay	\$	-
Expenditure Total for Dept: 56 - FAIR COUNTY		\$	93,100

Dept: 97 - CONTIN/TRANSFERS OUT/SUBS

Revenue Total for Dept: 97 - CONTIN/TRANSFE		\$	-
001-97-1299	ANNUAL SUBSIDY		1,336,854
001-97-1458	CONTINGENCIES-TRANS-SUB		1,554,000
001-97-1551	COUNTY APPROPRIATIONS		25,000
001-97-1650	LEASE PURCHASE AGREEME		120,750
001-97-1705	BUDGET STABILIZATION ACC		800,000
001-97-1706	ADMINISTRATOR CONTINGEN		230,000
001-97-1732	Transfer to Special Hiway Fund		486,882
001-97-1733	Transfer to GO Bond Debt Serv		532,700
001-97-1735	Transfer to Equip Replace Res		395,327
001-97-1736	Transfer to Capital Imprv Res		200,000
Expenditure Total for Dept: 97 - CONTIN/TRANS		\$	5,681,513

Dept: 98 - NEIGHBORHOOD REVITALIZATION

Revenue Total for Dept: 98 - NEIGHBORHOOD		\$	-
001-98-1704	REFUNDS		24,613

Expenditure Total for Dept: 98 - NEIGHBORHO	\$	24,613
Revenue Total for Fund: 001 - COUNTY GENER	\$	(18,567,820)
Expenditure Total for Fund: 001 - COUNTY GE	\$	23,535,135
Fund: 003 - DEBT SERVICE GO BOND		
Dept: 00 - NO DEPARTMENT		
003-00-0790	TRANSFER FROM ANOTHER C	(532,700)
Revenue Total for Dept: 00 - NO DEPARTMENT	\$	(532,700)
003-00-1610	PRINCIPAL PAYMENTS	460,000
003-00-1620	INTEREST PAYMENTS	72,700
Expenditure Total for Dept: 00 - NO DEPARTME	\$	532,700
Revenue Total for Fund: 003 - DEBT SERVICE G	\$	(532,700)
Expenditure Total for Fund: 003 - DEBT SERVI	\$	532,700
Fund: 017 - RURAL FIRE		
Dept: 00 - NO DEPARTMENT		
017-00-0108	REV. DIST. - VEHICLE TAX	(18,167)
017-00-0128	REV. DIST. - RECREATIONAL	(577)
017-00-0129	REV. DIST. - 16/20M TRUCK	(1,366)
017-00-0136	REV DIST - COMMERCIAL VEH	(6,368)
017-00-0140	REV DIST-CURRENT R.E. TAX	(420,111)
Revenue Total for Dept: 00 - NO DEPARTMENT	\$	(446,589)
Expenditure Total for Dept: 00 - NO DEPARTME	\$	-
Dept: 29 - FIRE		
017-29-0759	OTHER MISCELLANEOUS RE	(4,500)
Revenue Total for Dept: 29 - FIRE	\$	(4,500)
	Salaries	\$ 95,270
017-29-1110	CLASSIFIED EMPLOYEES	60,915
017-29-1186	KP&F W/H	8,770
017-29-1188	LONGEVITY BONUS	1,205
017-29-1191	FICA EMPLOYER BENEFIT	4,753
017-29-1192	GROUP HEALTH INSURANCE	15,731
017-29-1193	WORKMANS COMP INSURANC	2,161
017-29-1194	UNEMPLOYMENT TAX	103
017-29-1195	KPERS W/H	1,632
	Contractual	\$ 152,738
017-29-1201	POSTAGE	150
017-29-1202	TELEPHONE & TELEGRAPH	1,900
017-29-1210	FREIGHT AND EXPRESS	150
017-29-1224	ADVERTISING	75
017-29-1231	UTILITIES-GAS LIGHT WATER	10,489
017-29-1243	REP/SERV MACH & EQUIP	32,949
017-29-1244	REP/SERV BLDG & GROUNDS	2,000
017-29-1251	PRIVATE CAR MILEAGE	500
017-29-1252	RENTAL-CARS PLANES BUS	500
017-29-1258	SUBSISTENCE	1,000
017-29-1269	OTHER FEES	61,140
017-29-1279	OTHER PROFESSIONAL FEES	24,360

017-29-1289	REGISTRATION FEES	525
017-29-1290	SUBSCRIPTIONS	200
017-29-1291	DUES & MEMBERSHIPS	400
017-29-1292	LAUNDRY & DRY CLEANING	850
017-29-1296	SURETY BONDS-INSURE PRE	11,000
017-29-1298	OTHER CONTRACTUAL SERVI	4,550
	Commodities	\$ 65,500
017-29-1301	CLOTHING	22,000
017-29-1303	GASOLINE	7,000
017-29-1308	OTHER PROFESSION SUPPLIE	18,000
017-29-1364	DIESEL FUEL	7,500
017-29-1369	COMMUNICATION PART/SUPP	2,500
017-29-1370	OFFICE SUPPLIES	1,000
017-29-1393	TRAINING SUPPLIES	1,000
017-29-1395	SMALL TOOLS	4,500
017-29-1399	OTHER SUPPLIES	2,000
	Capital Outlay	\$ 3,500
017-29-1404	PROF/SCIENTIFIC EQUIP	2,500
017-29-1411	BOOKS/LIBRARY MATERIALS	1,000
017-29-1650	LEASE PURCHASE AGREEME	103,000
017-29-1730	Transfers to Reserves	110,040
	Expenditure Total for Dept: 29 - FIRE	\$ 530,048
	Revenue Total for Fund: 017 - RURAL FIRE	\$ (451,089)
	Expenditure Total for Fund: 017 - RURAL FIRE	\$ 530,048
Fund: 028 - SOLID WASTE		
Dept: 23 - SOLID WASTE		
028-23-0509	SOLID WASTE DISPOSAL CHG	(961,000)
028-23-0759	OTHER MISCELLANEOUS RE	(30,000)
	Revenue Total for Dept: 23 - SOLID WASTE	\$ (991,000)
	Salaries	\$ 298,874
028-23-1110	CLASSIFIED EMPLOYEES	181,935
028-23-1188	LONGEVITY BONUS	5,774
028-23-1191	FICA EMPLOYER BENEFIT	14,360
028-23-1192	GROUP HEALTH INSURANCE	73,491
028-23-1193	WORKMANS COMP INSURANC	3,904
028-23-1194	UNEMPLOYMENT TAX	301
028-23-1195	KPERS W/H	19,109
	Contractual	\$ 627,200
028-23-1210	FREIGHT AND EXPRESS	250,800
028-23-1221	PRINTING AND BINDING	500
028-23-1231	UTILITIES-GAS LIGHT WATER	8,000
028-23-1239	OTHER RENT & UTILITIES	150
028-23-1243	REP/SERV MACH & EQUIP	10,000
028-23-1244	REP/SERV BLDG & GROUNDS	34,000
028-23-1248	SERVICE AGREEMENTS	1,200
028-23-1258	SUBSISTENCE	500

028-23-1269	OTHER FEES	81,000
028-23-1270	SOLID WASTE DISPOSAL FEE	230,000
028-23-1271	ARCHITECTS AND ENGINEER	1,000
028-23-1289	REGISTRATION FEES	150
028-23-1291	DUES & MEMBERSHIPS	1,500
028-23-1292	LAUNDRY & DRY CLEANING	1,900
028-23-1296	SURETY BONDS-INSURE PRE	1,500
028-23-1298	OTHER CONTRACTUAL SERV	5,000
	Commodities	\$ 44,990
028-23-1301	CLOTHING	450
028-23-1302	FOOD	40
028-23-1303	GASOLINE	1,200
028-23-1304	MAINTENANCE SUPPLIES	800
028-23-1305	BLDG MATERIAL & SUPPLIES	500
028-23-1308	OTHER PROFESSION SUPPLIE	200
028-23-1310	ROCK	500
028-23-1314	CONCRETE	10,000
028-23-1336	OTHER GLASS	700
028-23-1340	ROAD VEHICLE PARTS	1,000
028-23-1341	MACHINERY PARTS	7,000
028-23-1343	ELECTRICAL PART & SUPPLY	500
028-23-1364	DIESEL FUEL	16,000
028-23-1365	OIL, GREASE, OTHER FLUIDS	1,500
028-23-1369	COMMUNICATION PART/SUPP	1,000
028-23-1370	OFFICE SUPPLIES	1,200
028-23-1373	FILTERS	1,000
028-23-1374	BATTERIES	500
028-23-1392	HOUSEHOLD SUPPLIES	300
028-23-1395	SMALL TOOLS	350
028-23-1399	OTHER SUPPLIES	250
	Capital Outlay	\$ 126,600
028-23-1404	PROF-SCIENTIFIC EQUIP	1,600
028-23-1407	ROAD/HIWAY MACHINERY EQ	125,000
028-23-1730	Transfers to Reserves	115,000
Expenditure Total for Dept: 23 - SOLID WASTE		\$ 1,212,664
Dept: 27 - HOUSEHOLD HAZARD WASTE		
028-27-0759	OTHER MISCELLANEOUS REC	(10,000)
Revenue Total for Dept: 27 - HOUSEHOLD HAZ		\$ (10,000)
	Contractual	\$ 25,550
028-27-1201	POSTAGE	500
028-27-1202	TELEPHONE & TELEGRAPH	1,500
028-27-1210	FREIGHT AND EXPRESS	200
028-27-1231	UTILITIES-GAS LIGHT WATER	500
028-27-1243	REP/SERV MACH & EQUIP	100
028-27-1258	SUBSISTENCE	400
028-27-1296	SURETY BONDS-INSURE PRE	350
028-27-1298	OTHER CONTRACTUAL SERVI	22,000

	Commodities	\$	4,750
028-27-1303	GASOLINE		700
028-27-1308	OTHER PROFESSION SUPPLIE		1,850
028-27-1340	ROAD VEHICLE PARTS		300
028-27-1341	MACHINERY PARTS		50
028-27-1344	NAILS, BOLTS, OTHER HARD		50
028-27-1370	OFFICE SUPPLIES		1,500
028-27-1395	SMALL TOOLS		50
028-27-1399	OTHER SUPPLIES		250
	Capital Outlay	\$	4,100
028-27-1420	BUILDINGS & IMPROVEMENTS		4,100
Expenditure Total for Dept: 27 - HOUSEHOLD H		\$	34,400
Revenue Total for Fund: 028 - SOLID WASTE		\$	(1,001,000)
Expenditure Total for Fund: 028 - SOLID WAST		\$	1,247,064
Fund: 029 - SPECIAL ALCOHOL PROGRAMS			
Dept: 00 - NO DEPARTMENT			
029-00-0333	LIQUOR CONTROL TAX DISBU		(6,987)
Revenue Total for Dept: 00 - NO DEPARTMENT		\$	(6,987)
Expenditure Total for Dept: 00 - NO DEPARTME		\$	-
Dept: 04 - COMMISSIONERS			
Revenue Total for Dept: 04 - COMMISSIONERS		\$	-
029-04-1551	COUNTY APPROPRIATIONS		9,900
Expenditure Total for Dept: 04 - COMMISSIONE		\$	9,900
Revenue Total for Fund: 029 - SPECIAL ALCOH		\$	(6,987)
Expenditure Total for Fund: 029 - SPECIAL ALC		\$	9,900
Fund: 031 - SPECIAL PARKS & RECREATION			
Dept: 00 - NO DEPARTMENT			
031-00-0333	LIQUOR CONTROL TAX DISBU		(3,653)
Revenue Total for Dept: 00 - NO DEPARTMENT		\$	(3,653)
Expenditure Total for Dept: 00 - NO DEPARTME		\$	-
Dept: 04 - COMMISSIONERS			
Revenue Total for Dept: 04 - COMMISSIONERS		\$	-
031-04-1551	COUNTY APPROPRIATIONS		5,775
Expenditure Total for Dept: 04 - COMMISSIONE		\$	5,775
Revenue Total for Fund: 031 - SPECIAL PARKS		\$	(3,653)
Expenditure Total for Fund: 031 - SPECIAL PAR		\$	5,775
Fund: 125 - Next Generation 911			
Dept: 00 - NO DEPARTMENT			
125-00-0759	OTHER MISCELLANEOUS REC		(180,000)
Revenue Total for Dept: 00 - NO DEPARTMENT		\$	(180,000)
125-00-1200	CONTRACTURAL SERV BUDG		1,000,000
Expenditure Total for Dept: 00 - NO DEPARTME		\$	1,000,000
Revenue Total for Fund: 125 - Next Generation 91		\$	(180,000)
Expenditure Total for Fund: 125 - Next Generatio		\$	1,000,000

CERTIFICATE

To the Clerk of Ellis County, State of Kansas

We, the undersigned, officers of

Ellis County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2017; and
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2017		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	23,510,522	13,298,109	
Debt Service	10-113	8	532,700		
Special Alcohol		9	9,900		
Special Parks & Recreation		9	5,775		
Next Generation 911		10	1,000,000		
Solid Waste		10	1,247,064		
Totals		xxxxx	26,305,961	13,298,109	
Budget Summary		16			
Budget Summary2		16a			
Neighborhood Revitalization Rebate		17			
					County Clerk's Use Only
					Nov 1, 2016 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?			No		

Assisted by:
Adams, Brown, Beran & Ball

Address:
718 Main St.
Hays, KS 67601
Email:
kberan@abbb.com

Attest: _____ 2016

County Clerk

Governing Body

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>13,569,391</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>13,569,391</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016:	+ <u>3,956,458</u>	
5. Increase in personal property for 2016:		
5a. Personal property 2016	+ <u>8,942,305</u>	
5b. Personal property 2015	- <u>10,457,103</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2016:	<u>2,105,585</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>6,062,043</u>	
8. Total estimated valuation July 1, 2016	<u>362,593,314</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>356,531,271</u>	
10. Factor for increase (7 divided by 9)	<u>0.01700</u>	
11. Amount of increase (10 times 3)		+ \$ <u>230,718</u>
12. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>13,800,109</u>
13. Debt service levy in this 2017 budget		<u>0</u>
14. 2017 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>13,800,109</u>
15. Consumer Price Index for all urban consumers for calendar year 2015		<u>0.125%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>16,962</u>
17. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>13,817,071</u>

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Fire District #1
Ellis County

Computation to Determine Limit for 2017

	<u>Amount of Levy</u>
1. Tax levy amount in 2016 budget	+ \$ <u>372,313</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>372,313</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016:	+ <u>1,155,650</u>	
5. Increase in personal property for 2016:		
5a. Personal property 2016	+ <u>4,278,905</u>	
5b. Personal property 2015	- <u>5,378,424</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2016:	<u>417,155</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>1,572,805</u>	
8. Total estimated valuation July 1, 2016	<u>119,532,084</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>117,959,279</u>	
10. Factor for increase (7 divided by 9)	<u>0.01333</u>	
11. Amount of increase (10 times 3)	+ \$ <u>4,964</u>	
12. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>377,277</u>	
13. Debt Service Levy in this 2017 Budget	<u>0</u>	
14. 2017 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>377,277</u>	
15. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>465</u>	
17. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>377,742</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Ellis County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,847,656	6,379,561	4,967,314
Receipts:			
Ad Valorem Tax	14,153,122	13,230,156	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	200,480	241,000	
Motor Vehicle Tax	1,176,152	685,018	905,770
Recreational Vehicle Tax	21,941	13,130	16,596
16/20M Vehicle Tax	33,138	222,459	27,095
Commercial Vehicle Tax	160,996	79,743	123,756
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	122,484	43,000	40,000
Local Alcoholic Liquor	3,893	4,342	3,652
Escape Tax	782	1,000	700
Rental Vehicle	16,015	16,000	16,000
Interest of Penalties and Taxes	119,518	71,000	60,000
City and County Highway - State Aid	896,680	835,000	837,000
State/Federal Grants	123,121	107,300	129,800
Lease Revenue	120,731	112,977	93,302
Goods, Services and Fees	109,279	45,100	67,750
Auto Special	83,221	9,000	10,000
Employee Incentives	1,652	2,000	1,600
Licenses and Permits	5,491	8,600	10,305
Public Health Revenues	204,961	175,000	175,000
Register of Deeds Fees	260,638	142,651	132,000
Mortgage Registration Fees	832,722	328,930	300,000
Sheriff Fees	50,149	49,100	49,100
Herbicide Sales	534,375	480,000	480,000
EMS Fees	1,259,047	950,000	950,000
Jail Fees	10,431	21,950	21,950
Fair Building Rent and Fees	50,454	85,850	79,500
Transfer from Depletion Reserve	3,108,000	0	0
Payment in Lieu of Taxes - Buckeye Wind	0	1,200,000	800,000
Transfer from Risk Management	0	98,000	0
Transfer from Capital Equipment Reserve		93,500	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	40,560	35,000	35,000
Neighborhood Revitalization Rebate	-17,985	-22,513	-24,613
Miscellaneous	61,950	22,513	15,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	23,743,998	19,386,806	5,376,763
Resources Available:	25,591,654	25,766,367	10,344,077

Ellis County

2017

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Resources Available:	25,591,654	25,766,367	10,344,077
Expenditures:			
Appraisal	575,541	593,608	578,727
Attorney	774,415	785,519	791,946
County Commission	241,490	240,548	235,686
County Clerk	300,816	309,197	314,986
Coroner	76,781	71,690	71,702
District Court	343,442	382,400	382,400
Information Technology	566,641	627,029	598,439
Emergency Management	101,482	110,219	68,935
Health	599,134	598,255	516,046
Administration	271,908	271,344	268,002
Road & Bridge	4,242,901	4,581,224	4,558,430
Register of Deeds	179,626	184,592	188,258
Sheriff	1,819,435	2,049,992	3,481,025
Treasurer	534,334	603,562	576,235
Noxious Weed Control	911,525	935,282	923,086
Juvenile Detention	34,831	20,000	25,800
Environmental, Planning & Zoning	167,857	186,402	184,354
Emergency Medical Service	2,545,352	3,013,909	2,968,932
Election	70,981	112,927	84,060
Fair Building Rentals	0	80,359	85,344
Buildings & Grounds	565,547	729,815	722,366
Jail	1,363,331	1,333,946	0
Joint Dispatch	109,359	117,000	111,150
Fair Appropriation	175,517	100,162	93,100
Children's Services	139,000	139,000	143,413
Developmental Services	238,100	238,100	238,100
Mental Health	244,900	244,900	270,845
Economic Development	52,500	52,500	50,768
Soil Conservation	75,125	75,125	72,646
Extension Council	265,000	265,000	256,255
Historical	100,100	100,100	96,797
Services for the Aged	136,554	136,554	132,048
Public Transit	62,000	62,000	59,954
Cultural	6,750	6,750	11,528
Animal Welfare	5,000	5,000	4,500
Transfers & Contingencies	1,314,818	1,435,043	4,344,659
0	0	0	0
0	0	0	0
0	0	0	0
Other	0	0	0
Subtotal	19,212,093	20,799,053	23,510,522
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	19,212,093	20,799,053	23,510,522
Unencumbered Cash Balance Dec 31	6,379,561	4,967,314	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	21,805,151	22,547,921	23,510,522
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,510,522
		Tax Required	13,166,445
Delinquent Comp Rate:	1.0%		131,664
Amount of 2016 Ad Valorem Tax			13,298,109

Ellis County

2017

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Appraisal			
Salaries	515,926	524,608	512,127
Contractual	53,410	59,000	59,100
Commodities	6,033	10,000	7,050
Capital Outlay	1,436	0	450
Credits	(1,264)	0	0
Total	575,541	593,608	578,727
Attorney			
Salaries	733,097	745,519	763,446
Contractual	24,346	25,000	18,050
Commodities	8,943	9,000	9,250
Capital Outlay	8,047	6,000	1,200
Credits	(18)	0	0
Total	774,415	785,519	791,946
County Commission			
Salaries	109,567	111,488	117,505
Contractual	129,196	124,060	112,336
Commodities	2,727	5,000	5,845
Total	241,490	240,548	235,686
County Clerk			
Salaries	287,362	295,197	302,897
Contractual	10,385	10,000	8,689
Commodities	3,033	4,000	3,400
Capital Outlay	1,405	0	0
Credits	(1,369)	0	0
Total	300,816	309,197	314,986
Coroner			
Salaries	30,244	29,690	29,702
Contractual	46,537	42,000	42,000
Total	76,781	71,690	71,702
District Court			
Contractual	318,037	366,700	343,700
Commodities	13,919	15,700	15,900
Capital Outlay	31,619	0	22,800
Credits	(20,133)	0	0
Total	343,442	382,400	382,400
Information Technology			
Salaries	352,935	354,879	324,948
Contractual	179,450	237,950	244,991
Commodities	39,882	34,200	28,500
Capital Outlay	518	0	0
Credits	(6,144)	0	0
Total	566,641	627,029	598,439
Emergency Management			
Salaries	87,027	90,719	53,420
Contractual	5,705	11,000	11,915
Commodities	8,886	8,500	3,600
Capital Outlay	64	0	0
Credits	(200)	0	0
Total	101,482	110,219	68,935
Total - Page 7b	2,980,608	3,120,210	3,042,821

Ellis County

2017

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Health			
Salaries	420,314	443,880	350,121
Contractual	27,559	34,825	34,275
Commodities	151,103	119,550	131,650
Capital Outlay	158	0	0
Total	599,134	598,255	516,046
Administration			
Salaries	193,411	196,769	209,207
Contractual	75,884	72,825	56,845
Commodities	2,233	1,750	1,750
Capital Outlay	380	0	200
Total	271,908	271,344	268,002
Road & Bridge			
Salaries	2,253,926	2,598,683	2,540,005
Contractual	504,181	357,450	486,483
Commodities	1,438,854	1,625,091	1,531,942
Capital Outlay	12,232	0	0
Transfers	78,025	0	0
Credits	(44,317)	0	0
Total	4,242,901	4,581,224	4,558,430
Register of Deeds			
Salaries	167,603	171,167	174,833
Contractual	5,853	7,425	7,425
Commodities	6,170	6,000	6,000
Total	179,626	184,592	188,258
Sheriff			
Salaries	1,578,927	1,775,117	2,793,725
Contractual	110,401	148,075	527,850
Commodities	114,884	126,800	159,450
Capital Outlay	17,873	0	0
Credits	(2,650)	0	0
Total	1,819,435	2,049,992	3,481,025
Treasurer			
Salaries	457,508	517,587	474,300
Contractual	67,578	72,975	90,735
Commodities	10,198	13,000	11,200
Capital Outlay	2,516	0	0
Credits	(3,466)	0	0
Total	534,334	603,562	576,235
Noxious Weed Control			
Salaries	147,802	149,789	163,527
Contractual	6,224	7,025	6,790
Commodities	847,373	778,468	752,769
Capital Outlay	5,467	0	0
Transfers	3,000	0	0
Credits	(98,341)	0	0
Total	911,525	935,282	923,086
Juvenile Detention			
Contractual	34,831	20,000	25,800
Total	34,831	20,000	25,800
Total - Page7c	8,593,694	9,244,251	10,536,882

Ellis County

2017

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Environmental, Planning & Zoning			
Salaries	163,593	179,727	177,829
Contractual	3,069	2,675	4,850
Commodities	1,314	4,000	1,675
Credits	(119)	0	0
Total	167,857	186,402	184,354
Emergency Medical Service			
Salaries	2,322,034	2,741,309	2,713,232
Contractual	137,511	141,600	141,600
Commodities	89,236	131,000	114,100
Capital Outlay	1,881	0	0
Credits	(5,310)	0	0
Total	2,545,352	3,013,909	2,968,932
Election			
Salaries	15,355	19,927	20,500
Contractual	34,054	80,000	54,060
Commodities	18,398	10,000	6,500
Capital Outlay	3,174	3,000	3,000
Total	70,981	112,927	84,060
Fair Building Rentals			
Salaries	0	22,521	22,530
Contractual	0	52,914	58,434
Commodities	0	4,924	4,380
Total	0	80,359	85,344
Buildings & Grounds			
Salaries	124,370	164,935	175,636
Contractual	336,344	468,400	430,750
Commodities	41,309	39,800	52,750
Capital Outlay	63,524	56,680	63,230
Total	565,547	729,815	722,366
Jail			
Salaries	734,171	921,521	0
Contractual	578,747	350,000	0
Commodities	48,881	62,425	0
Capital Outlay	2,404	0	0
Credits	(872)	0	0
Total	1,363,331	1,333,946	0
Joint Dispatch			
Contractual	98,518	115,000	103,150
Commodities	10,841	2,000	8,000
Total	109,359	117,000	111,150
Fair Appropriation			
Salaries	21,226	0	0
Contractual	119,366	67,086	61,700
Commodities	31,751	33,076	31,400
Capital Outlay	3,939	0	0
Transfers	5,175	0	0
Credits	(5,940)	0	0
Total	175,517	100,162	93,100
Total - Page7d	4,997,944	5,674,520	4,249,306

Ellis County

2017

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Children's Services			
Allocation from General Fund	139,000	139,000	143,413
Total	139,000	139,000	143,413
Developmental Services			
Allocation from General Fund	238,100	238,100	238,100
Total	238,100	238,100	238,100
Mental Health			
Allocation from General Fund	244,900	244,900	270,845
Total	244,900	244,900	270,845
Economic Development			
Allocation from General Fund	52,500	52,500	50,768
Total	52,500	52,500	50,768
Soil Conservation			
Allocation from General Fund	75,125	75,125	72,646
Total	75,125	75,125	72,646
Extension Council			
Allocation from General Fund	265,000	265,000	256,255
Total	265,000	265,000	256,255
Historical			
Allocation from General Fund	100,100	100,100	96,797
Total	100,100	100,100	96,797
Services for the Aged			
Allocation from General Fund	136,554	136,554	132,048
Total	136,554	136,554	132,048
Public Transit			
Allocation from General Fund	62,000	62,000	59,954
Total	62,000	62,000	59,954
Cultural			
Allocation from General Fund	6,750	6,750	11,528
Total	6,750	6,750	11,528
Animal Welfare			
Allocation from General Fund	5,000	5,000	4,500
Total	5,000	5,000	4,500
Total - Page7e	1,325,029	1,325,029	1,336,854

Ellis County

2017

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Transfers & Contingencies			
Capital Outlay	15,915	0	0
Appropriations	0	0	25,000
Lease-Purchase Payments	114,550	722,750	120,750
Contingencies	235,788	150,000	230,000
Budget Stabilization	0	0	800,000
Transfers			
- to Special Highway	69,500	113,400	486,882
- to GO Bond Debt Service	530,500	200,000	532,700
- to Equipment Replacement Reserve	148,565	150,000	395,327
- to Capital Improvement Reserve	200,000	98,893	200,000
Reserve for 2018 Anticipated Expenditures	0	0	1,554,000
Total	1,314,818	1,435,043	4,344,659
Total	0	0	0
Total	0	0	0
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7f	1,314,818	1,435,043	4,344,659
Total - Page 7b	2,980,608	3,120,210	3,042,821
Total - Page 7c	8,593,694	9,244,251	10,536,882
Total - Page 7d	4,997,944	5,674,520	4,249,306
Total - Page 7e	1,325,029	1,325,029	1,336,854
Total Detail Expenditures**	19,212,093	20,799,053	23,510,522

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Ellis County

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	8,777	6,728	2,918
Receipts:			
Liquor Control Tax Disbursement	6,728	6,090	6,987
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,728	6,090	6,987
Resources Available:	15,505	12,818	9,905
Expenditures:			
Contractual	8,777	9,900	9,900
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,777	9,900	9,900
Unencumbered Cash Balance Dec 31	6,728	2,918	5
2015/2016/2017 Budget Authority Amount:	13,685	17,462	9,900

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	4,269	3,893	2,126
Receipts:			
Liquor Control Tax Disbursement	3,893	4,008	3,653
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,893	4,008	3,653
Resources Available:	8,162	7,901	5,779
Expenditures:			
Contractual	4,269	5,775	5,775
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,269	5,775	5,775
Unencumbered Cash Balance Dec 31	3,893	2,126	4
2015/2016/2017 Budget Authority Amount:	4,862	8,091	5,775

Ellis County

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Next Generation 911	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	414,657	604,945	821,645
Receipts:			
911 Tax	189,544	216,000	180,000
Interest on Idle Funds	744	700	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	190,288	216,700	180,000
Resources Available:	604,945	821,645	1,001,645
Expenditures:			
Contractual	0	0	1,000,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	1,000,000
Unencumbered Cash Balance Dec 31	604,945	821,645	1,645
2015/2016/2017 Budget Authority Amount:	0	500,000	1,000,000

Adopted Budget

Solid Waste	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	622,306	570,705	310,705
Receipts:			
Disposal Charges	957,014	929,611	961,000
Household Hazardous Waste Fees	6,638	0	0
Interest on Idle Funds			
Miscellaneous	49,608	9,200	40,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,013,260	938,811	1,001,000
Resources Available:	1,635,566	1,509,516	1,311,705
Expenditures:			
Salaries	270,000	281,811	298,874
Contractual	569,572	562,000	652,750
Commodities	29,657	40,000	49,740
Capital Outlay	80,632	200,000	130,700
Transfers to SW Depreciation	115,000	115,000	115,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,064,861	1,198,811	1,247,064
Unencumbered Cash Balance Dec 31	570,705	310,705	64,641
2015/2016/2017 Budget Authority Amount:	1,797,427	1,198,811	1,247,064

Ellis County

NON-BUDGETED FUNDS (D)

2017

(Only the actual budget year for 2015 is to be shown)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
County Clerk Technology		Treasurer Technology		Highway 40 Improvement					
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
0	0	0	0	1,864,559	1,864,559				1,864,559
Receipts:									
Fees		Fees		State Aid					
10,640	10,640			91,518	91,518				
Total Receipts									
10,640	10,640			91,518	91,518			0	112,798
Resources Available:									
10,640	10,640			1,956,077	1,956,077			0	1,977,357
Expenditures:									
Capital Outlay		Capital Outlay							
				1,742,663	1,742,663				
Total Expenditures									
0	0			1,742,663	1,742,663			0	1,742,663
Cash Balance Dec 31									
10,640	10,640			213,414	213,414			0	234,694
Total Expenditures									
0	0			1,742,663	1,742,663			0	1,742,663
Cash Balance Dec 31									
10,640	10,640			213,414	213,414			0	234,694

**Note: These two block figures should agree.

Special District Name: Fire District #1

Name of County: Ellis County

2017

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2015	Current Year Estimate 2016	Proposed Budget Year 2017
Unencumbered Cash Balance Jan 1	168,851	316,522	203,058
Receipts:			
Ad Valorem Tax	419,369	372,313	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,217	0	
Motor Vehicle Tax	20,542	12,308	18,167
Recreational Vehicle Tax	628	363	577
16/20M Vehicle Tax	1,476	11,132	1,366
Commercial Vehicle Tax	7,161	3,234	6,368
Watercraft Tax			0
LAVTR			
Slider			
Escape Tax	7	0	0
Sale of Building	136,382	0	0
Miscellaneous	136	0	4,500
Interest on Idle Funds			
Total Receipts	591,918	399,350	30,978
Resources Available:	760,769	715,872	234,036
Expenditures:			
Salaries	117,807	108,914	95,270
Contractual	141,387	126,600	152,738
Commodities	94,608	66,300	65,500
Capital Outlay	5,007	11,000	3,500
Debt Service	119,479	103,000	103,000
Transfer Out	15,000	97,000	110,040
Credits	(49,041)	0	0
Cash Forward (2017 column)			97,757
Total Expenditures	444,247	512,814	627,805
Unencumbered Cash Balance Dec 31	316,522	203,058	xxxxxxxxxxxxxxxxxxxxxx

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		627,805
Tax Required		393,769
Delinquency Computation % Rate	0.600%	2,363
Amount 2016 Ad Valorem Tax		396,132

ALLOCATION OF MVT AND RVT

2016 Budgeted Fund Names	Budget Tax Levy Amounts for 2016	Allocation for Year 2017				
		MVT	RVT	16/20M Vehicle	Commercial Veh	Watercraft
General	372,313	18,167	577	1,366	6,368	0
	0	0	0	0	0	0
Total	372,313	18,167	577	1,366	6,368	0

MVT Estimate	18,167
RVT Estimate	577
16/20M Vehicle Estimate	1,366
Commercial Veh Es	6,368
Watercraft Estimate	

NOTICE OF BUDGET HEARING

The governing body of
Ellis County
will meet on 8/1/16 at 5:00 p.m. at Commission Chambers, 718 Main St, Hays for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Ellis County Clerk's Office or www.elliscounty.net and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget Year for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Est. Tax Rate*
General	19,212,093	34.284	20,799,053	36.675	23,510,522	13,298,109	36.675
Debt Service	530,500		531,700		532,700		
Special Alcohol	8,777		9,900		9,900		
Special Parks & Recreation	4,269		5,775		5,775		
Next Generation 911					1,000,000		
Solid Waste	1,064,861		1,198,811		1,247,064		
Non-Budgeted Funds-A	784,502						
Non-Budgeted Funds-B	303,614						
Non-Budgeted Funds-C	7,137,461						
Non-Budgeted Funds-D	1,742,663						
Totals	30,788,740	34.284	22,545,239	36.675	26,305,961	13,298,109	36.675
Less: Transfers	4,191,740		774,293		1,857,740		
Net Expenditure	26,597,000		21,770,946		24,448,221		
Total Tax Levied	14,517,904		13,569,391		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	424,725,831		371,118,732		362,593,314		

Outstanding Indebtedness,

	2014	2015	2016
January 1,			
G.O. Bonds	4,930,000	4,500,000	4,060,000
Revenue Bonds	0	0	0
Other	0	37,930	35,097
Lease Pur. Princ.	458,315	12,409,947	9,556,725
Total	5,388,315	16,947,877	13,651,822

*Tax rates are expressed in mills

Donna J. Maskus
Clerk

Ellis County

NOTICE OF BUDGET HEARING

Other County Special District Funds	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget Year for 2017			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	July 1, 2016 Estimated Valuation	Est. Tax Rate*
Fire District #1	444,854	2.291	512,814	2.884	627,805	396,132	119,532,084	3.314
Totals	444,854	2.291	512,814	2.884	627,805	396,132		3.314

*Tax rates are expressed in mills

Donna J. Maskus
Clerk

Page No. 16a

Sample Notice of Vote Publication

Notice of Vote - Fire District #1, Ellis County
In adopting the 2017 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2016 budget, adjusted by the 2015 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget.

ELLIS COUNTY
AGENDA ITEM COVER SHEET
COMMISSION AGENDA DATE: 8-1-16

TOPIC:

Presentation of Ellis County Audit for 2015

ACTION REQUESTED:

Approve the audit.

DISCUSSION:

The accounting firm of Adams, Brown, Beran and Ball has completed Ellis County's independent audit for the year ended December 31, 2015. The audit team will present results of the audit to the Commission and answer questions.

FINANCIAL IMPACT:

There is no financial impact to hearing the presentation. Per the County's contract with Adams, Brown, Beran and Ball the firm will be paid \$37,925 for audit work.

PRESENTED BY:

Melissa Romme, Partner, Adams, Brown, Beran and Ball
James Marsicek, Staff Accountant, Adams, Brown, Beran and Ball

REVIEWED BY COUNTY ADMINISTRATOR:

Yes No N/A

REVIEWED BY COUNTY COUNSELOR:

Yes No N/A

ATTACHMENTS:

Audit Report

ELLIS COUNTY, KANSAS

Primary Government Financial Statement
With Independent Auditors' Report

For the Year Ended December 31, 2015

ELLIS COUNTY, KANSAS
 Primary Government Financial Statement With Independent Auditors' Report
 For the Year Ended December 31, 2015

TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	6
Regulatory–Required Supplementary Information	
Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	18
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	
Governmental Type Funds	
General Fund	
2-1 General Fund	19
Special Purpose Funds	
2-2 Special Highway Improvement Fund	25
2-3 Fair Deposit Fund	26
2-4 Special Parks and Recreation Fund	27
2-5 Special Alcohol Fund	28
2-6 Risk Management Reserve Fund	29
2-7 Capital Improvement Reserve Fund	30
2-8 Capital Equipment Reserve Fund.....	31
2-9 New Generation 911 Fund	32
2-10 Register of Deeds Technology Fund.....	33
2-11 County Clerk Technology Fund.....	34
2-12 County Treasurer Technology Fund.....	35
2-13 Munjor Grant Fund	36
2-14 Sales Tax Fund.....	37
2-15 EMS Grant Fund.....	38
Bond and Interest Fund	
2-16 Debt Service Fund	39
Capital Project Funds	
2-17 Highway 40 Road Improvement Fund.....	40
2-18 CDBG Grant Fund	41
Business Funds	
2-19 Solid Waste Fund	42
2-20 Solid Waste Depreciation Reserve Fund	43
2-21 Solid Waste Post-Closure Fund	44

ELLIS COUNTY, KANSAS
Primary Government Financial Statement With Independent Auditors' Report
For the Year Ended December 31, 2015

TABLE OF CONTENTS (continued)

Trust Funds

2-22 Drug Enforcement Unit Trust Fund.....	45
2-23 Oil and Gas Depletion Trust Fund.....	46
2-24 Prosecuting Attorney's Training Fund	47
2-25 Special Motor Vehicle Fund.....	48

Related Municipal Entity Funds

2-26 Rural Fire District No. 1 General Fund	49
2-27 Rural Fire District No. 1 Special Fire Machinery Fund	50

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis

3-1 Distributable Funds, State Funds, and Subdivision Funds	51
3-2 Agency Funds.....	52

Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the County Commission
Ellis County, Kansas
Hays, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Ellis County, Kansas**, as of and for the year ended December 31, 2015 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statement is prepared by **Ellis County, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects

on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Ellis County, Kansas** as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Ellis County, Kansas** as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, and summary of regulatory basis receipts and disbursements (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which we rendered an unmodified opinion dated August 01, 2016. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

Ellis County, Kansas

Page 3

2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

August 01, 2016

ELLIS COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Fund	\$ 1,847,656	-	23,761,984	19,230,079	6,379,561	1,132,851	7,512,412
Special Purpose Funds							
Special Highway Improvement Fund	233,583	79,516	224,361	225,868	311,592	216,459	528,051
Fair Deposit Fund	6,338	-	19,976	13,063	13,251	-	13,251
Special Parks and Recreation Fund	4,269	-	3,893	4,269	3,893	-	3,893
Special Alcohol Fund	8,777	-	6,728	8,777	6,728	-	6,728
Risk Management Reserve Fund	517,100	-	-	-	517,100	-	517,100
Capital Improvement Reserve Fund	122,554	-	200,000	6,922	315,632	-	315,632
Capital Equipment Reserve Fund	3,072,135	-	229,590	726,569	2,575,156	62,642	2,637,798
New Generation 911 Fund	414,657	-	190,288	-	604,945	-	604,945
Register of Deeds Technology Fund	64,358	-	42,560	11,297	95,621	-	95,621
County Clerk Technology Fund	-	-	10,640	-	10,640	-	10,640
County Treasurer Technology Fund	-	-	10,640	-	10,640	-	10,640
Munjor Grant Fund	-	-	3,887	3,887	-	-	-
Sales Tax Fund	1,745,031	-	3,337,406	3,773,315	1,309,122	332,375	1,641,497
Bond and Interest Fund							
Debt Service Fund	542,350	-	530,500	530,500	542,350	-	542,350
Capital Project Funds							
Highway 40 Road Improvement Fund	1,864,559	-	91,518	1,742,663	213,414	1,742,663	1,956,077
CDBG Grant Fund	1,610	-	-	-	1,610	-	1,610
Business Funds							
Solid Waste Fund	622,306	-	1,013,260	1,064,861	570,705	122,330	693,035
Solid Waste Depreciation Reserve Fund	90,971	-	115,000	-	205,971	-	205,971
Solid Waste Post-Closure Fund	153,333	-	-	-	153,333	-	153,333
Trust Funds							
Drug Enforcement Unit Trust Fund	80,514	-	62,395	39,716	103,193	-	103,193
Oil and Gas Depletion Trust Fund	3,108,257	-	425,607	3,108,000	425,864	-	425,864
Prosecuting Attorney's Training Fund	2,651	-	2,720	-	5,371	-	5,371
Special Motor Vehicle Fund	-	-	240,411	240,411	-	47,938	47,938
Total Primary Government	<u>14,503,009</u>	<u>79,516</u>	<u>30,523,364</u>	<u>30,730,197</u>	<u>14,375,692</u>	<u>3,657,258</u>	<u>18,032,950</u>
Related Municipal Entity							
Rural Fire District No. 1							
General Fund	168,851	-	640,958	493,288	316,521	51,291	367,812
Special Fire Machinery Fund	75,315	-	15,000	73,859	16,456	-	16,456
Total Related Municipal Entity	<u>244,166</u>	<u>-</u>	<u>655,958</u>	<u>567,147</u>	<u>332,977</u>	<u>51,291</u>	<u>384,268</u>
Total Primary Government (Excluding Distributable and Agency Funds)	<u>\$ 14,747,175</u>	<u>79,516</u>	<u>31,179,322</u>	<u>31,297,344</u>	<u>14,708,669</u>	<u>3,708,549</u>	<u>18,417,218</u>

The notes to the financial statement are an integral part of this statement.

ELLIS COUNTY, KANSAS
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2015

Composition of Cash:	
Checking Accounts	\$ 5,795,066
Savings Accounts	36,551,861
Certificates of Deposit	3,050,000
Kansas Municipal Investment Pool	815,773
Cash on Hand	<u>194,046</u>
Total Primary Government and Related Municipal Entity	46,406,746
Distributable Funds per Schedule 3-1	(26,166,303)
Agency Funds per Schedule 3-2	<u>(1,823,225)</u>
Total Primary Government (Excluding Distributable and Agency Funds)	\$ <u><u>18,417,218</u></u>

The notes to the financial statement are an integral part of this statement.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Ellis County, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

Financial Reporting Entity

The County is a municipal corporation governed by an elected three-member commission. This financial statement presents the County (the municipality) and its related municipal entity, Ellis County Rural Fire District No. 1, shown below. The related municipal entity is included in the County's reporting entity because it was established to benefit the County and/or its constituents. This financial statement does not include the related municipal entities, Ellis County Housing Authority, Ellis County Extension Council, and Ellis County Public Building Commission, shown below.

Ellis County Rural Fire District No. 1

The Fire District operates to provide fire protection for the County. The Fire District can sue and be sued, and can buy, sell, or lease real property. The County annually levies a tax for the Fire District. The governing body of the Fire District is appointed by the County Commission. The financial information for the Fire District is included in the audited financial statement of the County.

Ellis County Housing Authority

The County is a sponsoring agency for program "Section 8 Existing Housing Rental Assistance Program" of the U.S. Department of Housing and Urban Development. As such, the County Commissioners serve as the Board of Commissioners with respect to Ellis County Housing Authority. Ellis County Housing Authority administers rental assistance payments from the U.S. Department of Housing and Urban Development for the benefit of qualified residents of **Ellis County, Kansas**. The program was formerly managed by Developmental Services of Northwest Kansas, Inc. until October 31, 2007 when Northwest Kansas Housing, Inc. began managing the program. Audited financial statements can be obtained by contacting the housing authority.

Ellis County Extension Council

Ellis County Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the County. The Council is an elected four-member executive board. The County annually provides significant operating subsidies to the Council. Audited financial statements can be obtained by contacting the extension council.

Ellis County, Kansas Public Building Commission

Ellis County, Kansas Public Building Commission is a municipal corporation of the State of Kansas under the authority of K.S.A. 12-1757 *et seq.* and Charter Resolution No. 2007-29 of Ellis County. The Commission has been organized by the governing body of Ellis County for the purposes of acquiring a site or sites for constructing, reconstructing, equipping and furnishing, or purchasing or otherwise acquiring, a building or buildings or other facilities of a revenue producing character. Audited financial statements can be obtained by contacting the Commission.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

The County is the primary government as defined in GASB #61. The County commission is elected by the public. The commission has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2015.

Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund – fund financed in whole or in part by fees charged to users of the goods or services (enterprise and internal service funds).

Trust Fund – fund used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the County are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the trust and agency funds of the County for special purposes.

Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Special Highway Improvement Fund, Fair Deposit Fund, Risk Management Reserve Fund, Capital Improvement Reserve Fund, Capital Equipment Reserve Fund, Register of Deeds Technology Fund, County Clerk Technology Fund, County Treasurer Technology Fund, Munjor Grant Fund and EMS Grant Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

NOTE 3 - DEPOSITS AND INVESTMENTS

Ellis County, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted below.

As of December 31, 2015, the County had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in years) Less than One	Rating
Kansas Municipal Investment Pool	\$ 815,790	815,790	S&P AA+/S1+

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

Concentration of Credit Risk

State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405. The County's allocation of investments as of December 31, 2015, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not use "peak periods". All deposits were legally secured at December 31, 2015.

At December 31, 2015, the County's carrying amount of deposits was \$45,590,973 and the bank balance was \$46,022,613. The bank balance was held by nine banks resulting in a concentration of credit risk. Of the bank balance, \$2,062,536 was covered by federal depository insurance and \$43,960,077 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2015, the County had invested \$815,773 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than 10 percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Ellis County, Kansas'** interfund transfers and regulatory authority for the year ended December 31, 2015 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Debt Service Fund	Per Commission	\$ 530,500
General Fund	Capital Equipment Reserve Fund	K.S.A. 19-119	229,590
General Fund	Special Highway Improvement Fund	K.S.A. 68-590	69,500
General Fund	Capital Improvement Reserve Fund	K.S.A. 19-120	200,000
General Fund	Fair Deposit Fund	Per Commission	5,175
Rural Fire District No. 1 General Fund	Rural Fire District No. 1 Special Fire Machinery Fund	K.S.A. 19-119	15,000
Special Motor Vehicle Fund	General Fund	K.S.A. 8-145	54,326
Solid Waste Fund	Solid Waste Depreciation Reserve Fund	K.S.A. 19-119	115,000
Oil and Gas Depletion Trust Fund	General Fund	K.S.A. 19-271	3,108,000

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

NOTE 5 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures To Date
Highway 40 Improvement Fund	\$ 4,674,353	4,460,939

NOTE 6 - LITIGATION

Ellis County, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the County.

NOTE 7 - RISK MANAGEMENT

Ellis County, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property and liability insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multi-Line Pool (KCAMP), a public entity risk pool currently operating as a common risk management and insurance program for 83 participating members.

The County pays an annual premium to KCAMP for its property and liability insurance coverage. The agreement to participate provides that the KCAMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP management.

The County has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas Workers Risk Cooperative for Counties (KWORC), a public entity risk pool currently operating as a common risk management and insurance program for 84 participating members.

The County pays an annual premium to KWORC for its workers compensation insurance coverage. The agreement to participate provides that the KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$750,000 to \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KWORC management.

The Fire District carries commercial insurance for risks of loss, including property, general liability, inland marine, and automobile. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 - GRANTS AND SHARED REVENUES

Ellis County, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the County, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

NOTE 9 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Expenditures exceeded available monies in the following funds, which is in violation of K.S.A. 10-1113:

Returned Checks Fund	\$ 827
State Set-Off Program Fund	8
School Districts Fund	16,789

NOTE 10 – OPERATING LEASES

On October 12, 2015, **Ellis County, Kansas** entered into a lease agreement with Crown Correctional Telephone, Inc. to lease telephone equipment. The agreement calls for monthly payments based on gross revenue collected by users within the premises until the sum of \$38,790.31 is paid in full. The agreement shall last for 60 months from the date of installation (December 1, 2015) and automatically renew unless either party delivers a written notice to the other indicating its desire not to renew. There were no payments made in 2015.

NOTE 11 - DEFERRED COMPENSATION PLAN

The County sponsors a deferred compensation plan under Internal Revenue Code Section 457(b). Permanent and classified part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The County is not responsible to make any contributions for employees, with the exception of the County Administrator. As part of the County Administrator's employment contract, the County makes contributions to fund the 457(b) plan.

NOTE 12 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Ellis County, Kansas participates in the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. K.S.A. 74-4975 establishes the KP&F member-employee contribution rate at 7.15% of covered salary. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2, KPERs 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rate

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

was 9.48% for KPERS and 21.36% for KP&F for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$547,809 for KPERS and \$509,679 for KP&F for the year ended December 31, 2015.

Net Pension Liability

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$4,305,432 and \$3,755,277 for KP&F. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 13 - OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE 14 - COMPENSATED ABSENCES

Paid Time Off

Effective January 1, 2012, the County adopted paid-time off (PTO) and extended leave policies. PTO is a form of leave that consolidated all forms of leave through December 31, 2011 including vacation, sick leave, floating holiday and funeral leave.

On January 1, 2012, all vacation, personal leave days, and floating holidays that were accrued in 2011 but not available in 2011 were converted to PTO. Any unused sick leave available to an employee on January 1, 2012 was moved to the employee's extended leave account. Any accrued but unused vacation hours exceeding 80 hours for all employees except for EMS employees (120 hours) and Solid Waste employees (100 hours) as of December 31, 2012, were lost according to established policy and contracts through 2011. Total PTO hours on January 1, 2013 could not exceed 240 hours for all employees except for EMS employees (340 hours) and Solid Waste employees (282 hours).

Beginning January 1, 2012, full-time employees accrue PTO per pay period based on their years of employment (ranges from 7 hours to 16 hours per pay period). New employees shall begin to accrue PTO upon hire. However, an employee shall not have access to accrued hours until he/she has completed three months of service. Accrued PTO hours will be lost if an employee is terminated or resigns before completing three months of service.

Each year on the employee's anniversary date, which for employees employed prior to January 1, 2012, is January 1, any accrued but unused PTO hours in an employee's account that exceed the maximum allowable

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

accrual is moved to the employee's extended leave account, provided the employee has less than 1,440 hours. If the employee has more than 1,440 hours, this time is forfeited.

Upon termination of employment, accrued hours in an employee's PTO account is paid out at the employee's current hourly rate of pay.

Each benefit-eligible employee has access to an extended leave account. The account is established when an employee has an accrual exceeding the maximum PTO accrual on his/her anniversary date. The maximum accrual in this account is 1,440 hours (1,800 for solid waste employees). An employee can access accrued hours in this account when he/she has been off work for at least five consecutive business days (three days for EMS responder employees and four days for solid waste employees).

At any time, an employee with accrued, unused hours in his/her extended leave account accrued before January 1, 1992, may request cash payout of his/her pre-1992 accrued hours paid at his/her rate of pay on December 31, 1991. Upon termination of employment, employees will be paid their hourly rate of pay on December 31, 1991, for accrued hours in their extended leave account earned before January 1, 1992, except if terminated for cause, the employee will receive no payout of pre-1992 accrued extended leave and will be paid according to the schedule outlined in the union contract for hours in their extended leave account after December 31, 1991. The accrued benefit schedule for extended leave acquired after December 31, 1991 is based on years of service. Employees with less than five years of service will not be paid for their extended leave hours upon termination. The potential liability for paid time off at December 31, 2015 was \$421,108. This is reflected in the financial statement.

As of December 31, 2015, the total liability for accrued extended leave earned pre-1992 was \$5,280 and the total liability for the remaining extended leave was \$160,054. This is not reflected in the financial statement.

Compensatory Time

Payment for accrued compensatory time upon termination of employment shall be calculated at the average regular rate of pay for the final three years of employment, or the final regular rate received by the employee, whichever is higher. Compensatory time is accrued at 1 ½ hours for each hour of overtime worked up to 40 hours. The potential liability for compensatory time at December 31, 2015 was \$3,981. This is reflected in the financial statement.

Shared Leave Program

The County has adopted a shared leave program which allows the transfer of the accumulated benefit time (PTO or Extended Leave) hours to any classified/non-exempt employee if the receiving employee or that employee's family member experiences a personal hardship that has caused or is likely to cause the employee to take leave without pay or terminate his/her employment.

Shared leave may be used only for the duration of the serious, extreme, or life threatening illness, injury, impairment, or physical or mental condition for which it was collected. The maximum number of hours of shared leave that may be used by an employee shall be the total hours that the employee would regularly be scheduled to work during a six month period.

Shared leave shall be paid according to the receiving employee's rate of pay by the receiving employee's department of employment.

NOTE 15 – LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require **Ellis County, Kansas** to place a final cover on its landfill site when it stops accepting waste and perform certain maintenance and monitoring functions at the site for 30 years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the County has a potential liability for a portion of this closure and post-

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

closure care costs in each period based on the landfill capacities used as of each year end. The estimated cost to close and clean the transfer station is \$20,356. The estimated cost to close the household hazardous waste regional operations based on the most recent permit renewal is \$103,240, which could fluctuate based on the amount of waste stored in the facility at a given time. The estimated total current cost of the landfill closure and post-closure care cost of \$655,725 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2015.

The County has a municipal solid waste landfill that was closed April 8, 1994. State and federal laws and regulations require the County to perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The County recognized monitoring costs of \$7,299 for 2015. The future post-closure care cost is undeterminable at this time.

The above figures have been estimated and the potential for change due to inflation or deflation, technology, or applicable laws or regulations, exists to affect the above calculations.

NOTE 16 – LONG-TERM DEBT

Ellis County, Kansas has the following types of long-term debt.

General Obligation Bonds

On May 8, 2013, the County issued \$4,960,000 in Series 2013 general obligation bonds for the purpose of the Highway 40 Road Improvement Project.

KDHE Revolving Loan

On September 30, 2003, the County entered into a \$59,056 revolving loan agreement with the Kansas Department of Health and Environment acting on behalf of the Munjor Waste Water Improvement District.

Lease Obligations

The County has entered into lease agreements with an option to purchase at the expiration of the lease terms. The leases contain a fiscal funding clause.

The County entered into a lease obligation to not exceed \$14,500,000 with Ellis County, Kansas Public Building Commission for the lease of the new EMS/Rural Fire Building and a County Administrative Center. The County is obligated to make payments to Ellis County, Kansas Public Building Commission equivalent to the debt that the Commission has assumed and to pay its outstanding revenue bonds. The Commission covenants that unless the County is in default under the lease obligation, it will not, without the County's written consent unless required by law, sell or otherwise part with or encumber its fee or other ownership interest in the project at any time during the life of the lease obligation. The covenants agreed to state that the County, during the term of the lease obligation, shall keep and maintain the project and all parts thereof in good condition and repair, including but not limited to the furnishing of all parts, mechanisms and devices required to keep the machinery, equipment and personal property constituting a part of the project in good mechanical and working order, and that during said period of time it will keep the project and all parts thereof free from filth, nuisance or conditions unreasonably increasing the danger of fire.

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

Changes in long-term liabilities for the County for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2013	2.0-2.25%	5/8/2013	\$ 4,960,000	9/1/2028	\$ 4,500,000	-	(440,000)	4,060,000	90,500
Revolving Loans									
Kansas Dept. of Health and Environment	2.58%	9/30/2003	59,056	9/1/2026	37,930	-	(2,834)	35,096	960
Capital Leases									
HSE Leasing - Energy Performance	4.23%	7/13/2011	538,398	7/1/2023	400,624	-	(35,891)	364,733	20,710
Stryker Flex Financial - EMS	0.00%	12/19/2014	186,654	1/20/2018	149,323	-	(37,333)	111,990	-
Public Building Commission Administrative Center	2.0-3.0%	7/1/2013	990,000	9/1/2023	915,000	-	(90,000)	825,000	24,550
Public Building Commission Courthouse/Jail/EMS	2.25-2.5%	7/1/2013	3,230,000	9/1/2018	3,230,000	-	-	3,230,000	79,663
Public Building Commission Courthouse/Jail/EMS	0.7-1.754%	7/1/2013	9,405,000	9/1/2017	7,715,000	-	(2,690,000)	5,025,000	100,854
Total Contractual Indebtedness - County					<u>16,947,877</u>	<u>-</u>	<u>(3,296,058)</u>	<u>13,651,819</u>	<u>317,237</u>
Related Municipal Entity Debt									
Capital Leases									
Commerce Bank - Catherine Co 2 Truck 422	2.05%	2/18/2013	100,953	2/19/2019	84,969	-	(16,311)	68,658	1,742
Commerce Bank - Victoria Co 4 Truck 444 & Ellis Co 6 Truck 464	2.15%	3/27/2013	335,664	4/1/2020	267,904	-	(46,395)	221,509	5,512
Commerce Bank - Fire Equipment	1.03%	6/17/2014	156,000	7/1/2019	141,219	-	(45,641)	95,578	3,878
Total Contractual Indebtedness - RME					<u>494,092</u>	<u>-</u>	<u>(108,347)</u>	<u>385,745</u>	<u>11,132</u>
Total Contractual Indebtedness					<u>\$ 17,441,969</u>	<u>-</u>	<u>(3,404,405)</u>	<u>14,037,564</u>	<u>328,369</u>

ELLIS COUNTY, KANSAS

Regulatory-Required Supplementary Information

ELLIS COUNTY, KANSAS
Notes to Financial Statement
December 31, 2015

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	YEAR							Total
	2016	2017	2018	2019	2020	2021 - 2025	2026 - 2028	
Principal								
General Obligation Bonds	\$ 450,000	460,000	470,000	480,000	485,000	1,595,000	120,000	4,060,000
Revolving Loans	2,914	2,997	3,083	3,171	3,261	17,754	1,916	35,096
Capital Leases	2,868,483	2,930,886	2,972,610	147,072	153,935	483,737	-	9,556,723
Total Principal - County	3,321,397	3,393,883	3,445,693	630,243	642,196	2,096,491	121,916	13,651,819
Interest								
General Obligation Bonds	81,700	72,700	63,500	54,100	44,500	82,600	5,400	404,500
Revolving Loans	887	811	733	653	571	1,533	25	5,213
Capital Leases	185,613	154,063	99,947	25,429	20,565	30,717	-	516,334
Total Interest - County	268,200	227,574	164,180	80,182	65,636	114,850	5,425	926,047
Total Principal and Interest - County	3,589,597	3,621,457	3,609,873	710,425	707,832	2,211,341	127,341	14,577,866
Related Municipal Entity Debt								
Principal								
Capital Leases	64,043	96,622	98,660	100,741	25,679	-	-	385,745
Interest								
Capital Leases	5,917	6,351	4,313	2,232	276	-	-	19,089
Total Principal and Interest - RME	69,960	102,973	102,973	102,973	25,955	-	-	404,834
Total Principal and Interest	\$ 3,659,557	3,724,430	3,712,846	813,398	733,787	2,211,341	127,341	14,982,700

ELLIS COUNTY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds					
General Fund	\$ 21,805,151	-	21,805,151	19,230,079	(2,575,072)
Special Purpose Funds					
Special Parks and Recreation Fund	4,862	-	4,862	4,269	(593)
Special Alcohol Fund	13,685	-	13,685	8,777	(4,908)
Sales Tax Fund	4,556,073	-	4,556,073	3,773,315	(782,758)
Bond and Interest Fund					
Debt Service Fund	530,500	-	530,500	530,500	-
Business Fund					
Solid Waste Fund	1,797,427	-	1,797,427	1,064,861	(732,566)
Related Municipal Entity					
Rural Fire District No. 1 General Fund	512,814	-	512,814	493,288	(19,526)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 15,947,710	15,847,053	16,204,766	(357,713)
Intergovernmental	891,996	900,573	839,342	61,231
Licenses and Fees	543,726	1,142,746	566,742	576,004
Health Fees	177,781	204,304	165,000	39,304
Noxious Weed Fees	547,192	544,870	537,375	7,495
EMS Fees	955,107	1,043,505	958,500	85,005
Building Rent	157,997	171,126	177,977	(6,851)
Federal Aid	89,502	122,363	94,000	28,363
State Aid	86,215	25,244	69,800	(44,556)
Use of Money and Property	50,380	42,503	50,000	(7,497)
Reimbursed Expenses	71,526	82,165	37,000	45,165
Sale of Assets	-	314,053	-	314,053
Miscellaneous	62,912	159,153	105,600	53,553
Transfers In	213,597	3,162,326	9,000	3,153,326
Total Receipts	<u>19,795,641</u>	<u>23,761,984</u>	<u>19,815,102</u>	<u>3,946,882</u>
Expenditures				
County Appraiser	583,439	575,541	623,683	(48,142)
County Attorney	764,985	774,415	772,631	1,784
County Commissioners	216,975	241,490	237,269	4,221
County Clerk	298,300	300,816	315,322	(14,506)
Unified Courts	302,728	343,442	348,100	(4,658)
Information Technology	516,508	566,641	556,203	10,438
Register of Deeds	172,867	179,626	180,459	(833)
County Treasurer	580,728	534,334	578,248	(43,914)
Sheriff	1,835,078	1,819,435	1,896,382	(76,947)
Coroner	85,868	76,781	71,691	5,090
Emergency Preparedness	92,619	101,482	109,340	(7,858)
Election	86,912	70,981	68,449	2,532
Juvenile Detention	19,556	34,831	-	34,831
County Administrator	286,691	271,908	277,969	(6,061)
Health	569,089	599,134	573,058	26,076
Public Works	4,580,723	4,164,876	4,851,434	(686,558)
Noxious Weed	886,040	908,525	919,565	(11,040)
Environmental, Planning and Zoning	139,227	167,857	180,612	(12,755)
Emergency Medical Service	2,519,632	2,561,267	2,695,081	(133,814)
Building and Grounds	653,231	565,547	678,900	(113,353)
Jail	1,189,617	1,363,331	1,160,046	203,285
Communication Center	122,326	109,359	117,000	(7,641)
Fair	168,365	170,342	180,406	(10,064)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
Appropriations				
High Plains Mental Health	\$ 260,638	244,900	244,900	-
Hays Area Children's Center	144,000	139,000	139,000	-
DSNWK	250,000	238,100	238,100	-
Senior Citizens	138,614	136,554	136,554	-
Ellis County Coalition for Economical Development	87,500	47,500	47,500	-
Soil Conservation District	75,125	75,125	75,125	-
Extension Council	275,000	265,000	265,000	-
Historical Society	120,100	100,100	100,100	-
Ellis County Junior Free Fair	4,000	3,250	3,250	-
Humane Society of the High Plains	5,000	5,000	5,000	-
Ellis Alliance Association	5,000	5,000	5,000	-
Access Transportation	82,121	62,000	62,000	-
Hays Arts Council	4,250	3,500	3,500	-
Emergency/Disaster Contingency	-	-	1,750,000	(1,750,000)
Administrator's Contingency	273,426	235,788	363,152	(127,364)
Transfers Out	1,602,125	1,034,765	841,931	192,834
Lease Payment	88,025	114,550	114,550	-
Revitalization Rebate	18,685	17,986	18,641	(655)
Total Expenditures	<u>20,105,113</u>	<u>19,230,079</u>	<u>21,805,151</u>	<u>(2,575,072)</u>
Receipts Over (Under) Expenditures	(309,472)	4,531,905		
Unencumbered Cash - Beginning	<u>2,157,128</u>	<u>1,847,656</u>		
Unencumbered Cash - Ending	\$ <u>1,847,656</u>	<u>6,379,561</u>		

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
County Appraiser				
Personal Services	\$ 541,262	515,926	565,683	(49,757)
Contractual Services	29,688	53,410	45,000	8,410
Commodities	6,852	6,033	13,000	(6,967)
Capital Outlay	5,637	1,436	-	1,436
Reimbursements	-	(1,264)	-	(1,264)
Total County Appraiser	<u>\$ 583,439</u>	<u>575,541</u>	<u>623,683</u>	<u>(48,142)</u>
County Attorney				
Personal Services	\$ 728,799	733,097	738,716	(5,619)
Contractual Services	18,282	24,346	18,915	5,431
Commodities	8,332	8,943	9,000	(57)
Capital Outlay	9,572	8,047	6,000	2,047
Reimbursements	-	(18)	-	(18)
Total County Attorney	<u>\$ 764,985</u>	<u>774,415</u>	<u>772,631</u>	<u>1,784</u>
County Commissioners				
Personal Services	\$ 99,880	109,567	100,709	8,858
Contractual Services	113,474	129,196	129,060	136
Commodities	3,621	2,727	7,500	(4,773)
Total County Commissioners	<u>\$ 216,975</u>	<u>241,490</u>	<u>237,269</u>	<u>4,221</u>
County Clerk				
Personal Services	\$ 285,625	287,362	296,822	(9,460)
Contractual Services	10,832	10,385	13,500	(3,115)
Commodities	2,445	3,033	5,000	(1,967)
Capital Outlay	663	1,405	-	1,405
Reimbursements	(1,265)	(1,369)	-	(1,369)
Total County Clerk	<u>\$ 298,300</u>	<u>300,816</u>	<u>315,322</u>	<u>(14,506)</u>
Unified Courts				
Contractual Services	\$ 271,686	318,037	348,100	(30,063)
Commodities	15,662	13,919	-	13,919
Capital Outlay	31,128	31,619	-	31,619
Reimbursements	(15,748)	(20,133)	-	(20,133)
Total Unified Courts	<u>\$ 302,728</u>	<u>343,442</u>	<u>348,100</u>	<u>(4,658)</u>
Information Technology				
Personal Services	\$ 349,153	352,935	353,852	(917)
Contractual Services	135,159	179,450	168,151	11,299
Commodities	32,071	39,882	34,200	5,682
Capital Outlay	2,285	518	-	518
Reimbursements	(2,160)	(6,144)	-	(6,144)
Total Information Technology	<u>\$ 516,508</u>	<u>566,641</u>	<u>556,203</u>	<u>10,438</u>

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Register of Deeds				
Personal Services	\$ 162,372	167,603	165,989	1,614
Contractual Services	5,324	5,853	8,470	(2,617)
Commodities	5,195	6,170	6,000	170
Reimbursements	(24)	-	-	-
Total Register of Deeds	<u>\$ 172,867</u>	<u>179,626</u>	<u>180,459</u>	<u>(833)</u>
County Treasurer				
Personal Services	\$ 508,294	457,508	498,498	(40,990)
Contractual Services	67,580	67,578	64,000	3,578
Commodities	3,742	10,198	15,750	(5,552)
Capital Outlay	2,512	2,516	-	2,516
Reimbursements	(1,400)	(3,466)	-	(3,466)
Total County Treasurer	<u>\$ 580,728</u>	<u>534,334</u>	<u>578,248</u>	<u>(43,914)</u>
Sheriff				
Personal Services	\$ 1,569,270	1,578,927	1,632,832	(53,905)
Contractual Services	123,630	110,401	136,750	(26,349)
Commodities	122,149	114,884	126,800	(11,916)
Capital Outlay	25,643	17,873	-	17,873
Reimbursements	(5,614)	(2,650)	-	(2,650)
Total Sheriff	<u>\$ 1,835,078</u>	<u>1,819,435</u>	<u>1,896,382</u>	<u>(76,947)</u>
Coroner				
Personal Services	\$ 29,790	30,244	29,691	553
Contractual Services	56,078	46,537	42,000	4,537
Total Coroner	<u>\$ 85,868</u>	<u>76,781</u>	<u>71,691</u>	<u>5,090</u>
Emergency Preparedness				
Personal Services	\$ 74,660	87,027	89,840	(2,813)
Contractual Services	7,127	5,705	11,000	(5,295)
Commodities	10,832	8,886	8,500	386
Capital Outlay	-	64	-	64
Reimbursements	-	(200)	-	(200)
Total Emergency Preparedness	<u>\$ 92,619</u>	<u>101,482</u>	<u>109,340</u>	<u>(7,858)</u>
Election				
Personal Services	\$ 16,664	15,355	30,449	(15,094)
Contractual Services	64,388	34,054	33,000	1,054
Commodities	2,864	18,398	5,000	13,398
Capital Outlay	3,000	3,174	-	3,174
Reimbursements	(4)	-	-	-
Total Election	<u>\$ 86,912</u>	<u>70,981</u>	<u>68,449</u>	<u>2,532</u>

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Juvenile Detention				
Contractual Services	\$ 19,556	34,831	-	34,831
County Administrator				
Personal Services	\$ 198,551	193,411	202,719	(9,308)
Contractual Services	86,458	75,884	73,750	2,134
Commodities	1,668	2,233	1,500	733
Capital Outlay	16	380	-	380
Reimbursements	(2)	-	-	-
Total County Administrator	\$ 286,691	271,908	277,969	(6,061)
Health				
Personal Services	\$ 423,517	420,314	416,133	4,181
Contractual Services	31,723	27,559	34,975	(7,416)
Commodities	113,849	151,103	121,950	29,153
Capital Outlay	-	158	-	158
Total Health	\$ 569,089	599,134	573,058	26,076
Public Works				
Personal Services	\$ 2,419,603	2,253,926	2,660,884	(406,958)
Contractual Services	421,000	504,181	371,340	132,841
Commodities	1,750,735	1,438,854	1,819,210	(380,356)
Capital Outlay	4,633	12,232	-	12,232
Reimbursements	(15,248)	(44,317)	-	(44,317)
Total Public Works	\$ 4,580,723	4,164,876	4,851,434	(686,558)
Noxious Weed				
Personal Services	\$ 153,045	147,802	155,815	(8,013)
Contractual Services	5,336	6,224	6,850	(626)
Commodities	767,976	847,373	756,900	90,473
Capital Outlay	-	5,467	-	5,467
Reimbursements	(40,317)	(98,341)	-	(98,341)
Total Noxious Weed	\$ 886,040	908,525	919,565	(11,040)
Environmental, Planning and Zoning				
Personal Services	\$ 136,040	163,593	163,112	481
Contractual Services	2,294	3,069	13,500	(10,431)
Commodities	893	1,314	4,000	(2,686)
Reimbursements	-	(119)	-	(119)
Total Environmental, Planning and Zoning	\$ 139,227	167,857	180,612	(12,755)

ELLIS COUNTY, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Emergency Medical Service				
Personal Services	\$ 2,307,732	2,322,034	2,432,581	(110,547)
Contractual Services	122,551	137,511	131,500	6,011
Commodities	94,957	89,236	131,000	(41,764)
Capital Outlay	2,771	17,796	-	17,796
Reimbursements	(8,379)	(5,310)	-	(5,310)
Total Emergency Medical Service	<u>\$ 2,519,632</u>	<u>2,561,267</u>	<u>2,695,081</u>	<u>(133,814)</u>
Building and Grounds				
Personal Services	\$ 145,056	124,370	143,770	(19,400)
Contractual Services	423,102	336,344	439,450	(103,106)
Commodities	28,472	41,309	39,000	2,309
Capital Outlay	56,601	63,524	56,680	6,844
Total Building and Grounds	<u>\$ 653,231</u>	<u>565,547</u>	<u>678,900</u>	<u>(113,353)</u>
Jail				
Personal Services	\$ 659,649	734,171	747,621	(13,450)
Contractual Services	423,145	578,747	350,000	228,747
Commodities	114,497	48,881	62,425	(13,544)
Capital Outlay	-	2,404	-	2,404
Reimbursements	(7,674)	(872)	-	(872)
Total Jail	<u>\$ 1,189,617</u>	<u>1,363,331</u>	<u>1,160,046</u>	<u>203,285</u>
Communication Center				
Contractual Services	\$ 109,712	98,518	115,000	(16,482)
Commodities	12,614	10,841	2,000	8,841
Total Communication Center	<u>\$ 122,326</u>	<u>109,359</u>	<u>117,000</u>	<u>(7,641)</u>
Fair				
Personal Services	\$ 21,198	21,226	22,406	(1,180)
Contractual Services	119,318	119,366	120,000	(634)
Commodities	23,299	31,751	38,000	(6,249)
Capital Outlay	6,250	3,939	-	3,939
Reimbursements	(1,700)	(5,940)	-	(5,940)
Total Fair	<u>\$ 168,365</u>	<u>170,342</u>	<u>180,406</u>	<u>(10,064)</u>

ELLIS COUNTY, KANSAS
Special Highway Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 132,183	69,500
State Aid	-	154,861
Total Receipts	<u>132,183</u>	<u>224,361</u>
Expenditures		
Contractual Services	271,750	75,626
Capital Outlay	272,317	150,242
Total Expenditures	<u>544,067</u>	<u>225,868</u>
Receipts Over (Under) Expenditures	(411,884)	(1,507)
Unencumbered Cash - Beginning	645,467	233,583
Prior Year Cancelled Encumbrances	-	79,516
Unencumbered Cash - Ending	<u>\$ 233,583</u>	<u>311,592</u>

ELLIS COUNTY, KANSAS
Fair Deposit Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Rent	\$ 13,350	14,801
Transfers In	-	5,175
Total Receipts	13,350	19,976
Expenditures		
Refunds	7,187	13,063
Receipts Over (Under) Expenditures	6,163	6,913
Unencumbered Cash - Beginning	175	6,338
Unencumbered Cash - Ending	\$ 6,338	13,251

ELLIS COUNTY, KANSAS
Special Parks and Recreation Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Intergovernmental	\$ 3,986	3,893	<u>4,342</u>	<u>(449)</u>
Expenditures				
Appropriations	<u>1,053</u>	4,269	<u>4,862</u>	<u>(593)</u>
Receipts Over (Under) Expenditures	2,933	(376)		
Unencumbered Cash - Beginning	<u>1,336</u>	4,269		
Unencumbered Cash - Ending	\$ <u>4,269</u>	<u>3,893</u>		

ELLIS COUNTY, KANSAS
Special Alcohol Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental	\$ 7,336	6,728	<u>8,685</u>	<u>(1,957)</u>
Expenditures				
Contractual Services	<u>4,750</u>	<u>8,777</u>	<u>13,685</u>	<u>(4,908)</u>
Receipts Over (Under) Expenditures	2,586	(2,049)		
Unencumbered Cash - Beginning	<u>6,191</u>	<u>8,777</u>		
Unencumbered Cash - Ending	\$ <u>8,777</u>	<u>6,728</u>		

ELLIS COUNTY, KANSAS
Risk Management Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>517,100</u>	<u>517,100</u>
Unencumbered Cash - Ending	<u>\$ 517,100</u>	<u>517,100</u>

ELLIS COUNTY, KANSAS
Capital Improvement Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 143,067	200,000
Expenditures		
Contractual Services	-	1,010
Commodities	-	4,017
Capital Outlay	80,016	1,895
Total Expenditures	80,016	6,922
Receipts Over (Under) Expenditures	63,051	193,078
Unencumbered Cash - Beginning	59,503	122,554
Unencumbered Cash - Ending	\$ 122,554	315,632

ELLIS COUNTY, KANSAS
Capital Equipment Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	748,225	229,590
Expenditures		
Capital Outlay	548,367	689,238
Lease Payment	37,331	37,331
Total Expenditures	585,698	726,569
Receipts Over (Under) Expenditures	162,527	(496,979)
Unencumbered Cash - Beginning	2,904,796	3,072,135
Prior Year Cancelled Encumbrances	4,812	-
Unencumbered Cash - Ending	\$ 3,072,135	2,575,156

ELLIS COUNTY, KANSAS
New Generation 911 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Collections	\$ 192,729	189,544	200,000	(10,456)
Use of Money and Property	395	744	-	744
Total Receipts	193,124	190,288	<u>200,000</u>	<u>(9,712)</u>
Expenditures	-	-	-	-
Receipts Over (Under) Expenditures	193,124	190,288		
Unencumbered Cash - Beginning	221,533	414,657		
Unencumbered Cash - Ending	\$ <u>414,657</u>	<u>604,945</u>		

ELLIS COUNTY, KANSAS
Register of Deeds Technology Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 40,578	42,560
Expenditures		
Capital Outlay	57,558	11,297
Receipts Over (Under) Expenditures	(16,980)	31,263
Unencumbered Cash - Beginning	81,338	64,358
Unencumbered Cash - Ending	\$ 64,358	95,621

ELLIS COUNTY, KANSAS
County Clerk Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	10,640
Expenditures	-	-
Receipts Over (Under) Expenditures	-	10,640
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	10,640

ELLIS COUNTY, KANSAS
County Treasurer Technology Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ -	10,640
Expenditures	-	-
Receipts Over (Under) Expenditures	-	10,640
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	10,640

ELLIS COUNTY, KANSAS
Munjoy Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Miscellaneous	\$ 3,887	3,887
Expenditures		
Loan Payment	3,887	3,887
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

ELLIS COUNTY, KANSAS
Sales Tax Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Receipts				
Sales Tax Proceeds	\$ 3,487,429	3,334,754	3,537,978	(203,224)
Use of Money and Property	1,322	2,652	10,000	(7,348)
Total Receipts	<u>3,488,751</u>	<u>3,337,406</u>	<u>3,547,978</u>	<u>(210,572)</u>
Expenditures				
Contractual Services	97,710	753,373	3,333,018	(2,579,645)
Commodities	5,346	31,386	-	31,386
Capital Outlay	11,459	118,040	1,223,055	(1,105,015)
Rent to Public Building Commission	1,629,205	2,870,516	-	2,870,516
Total Expenditures	<u>1,743,720</u>	<u>3,773,315</u>	<u>4,556,073</u>	<u>(782,758)</u>
Receipts Over (Under) Expenditures	1,745,031	(435,909)		
Unencumbered Cash - Beginning	<u>-</u>	<u>1,745,031</u>		
Unencumbered Cash - Ending	\$ <u>1,745,031</u>	<u>1,309,122</u>		

ELLIS COUNTY, KANSAS
EMS Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
EMS Grant	\$ 10,270	-
Expenditures		
Commodities	10,270	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

ELLIS COUNTY, KANSAS
Debt Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 578,650	530,500	530,500	-
Expenditures				
Bond Principal	430,000	440,000	90,500	349,500
Bond Interest	49,550	90,500	440,000	(349,500)
Total Expenditures	479,550	530,500	530,500	-
Receipts Over (Under) Expenditures	99,100	-		
Unencumbered Cash - Beginning	443,250	542,350		
Unencumbered Cash - Ending	\$ 542,350	542,350		

ELLIS COUNTY, KANSAS
Highway 40 Road Improvement Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ -	91,518
Expenditures		
Capital Outlay	23,070	1,742,663
Receipts Over (Under) Expenditures	(23,070)	(1,651,145)
Unencumbered Cash - Beginning	1,887,629	1,864,559
Unencumbered Cash - Ending	\$ 1,864,559	213,414

ELLIS COUNTY, KANSAS
CDBG Grant Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 7,135	-
Expenditures		
Contractual Services	5,525	-
Receipts Over (Under) Expenditures	1,610	-
Unencumbered Cash - Beginning	-	1,610
Unencumbered Cash - Ending	\$ 1,610	1,610

ELLIS COUNTY, KANSAS
Solid Waste Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Collection Fees	\$ 889,244	957,014	1,054,000	(96,986)
Reimbursed Expenses	8,958	6,638	15,000	(8,362)
Miscellaneous	29,420	49,608	195,000	(145,392)
Total Receipts	<u>927,622</u>	<u>1,013,260</u>	<u>1,264,000</u>	<u>(250,740)</u>
Expenditures				
Personal Services	293,245	270,000	296,977	(26,977)
Contractual Services	575,893	569,572	839,450	(269,878)
Commodities	39,207	29,657	46,000	(16,343)
Capital Outlay	197,898	80,632	500,000	(419,368)
Transfers Out	-	115,000	115,000	-
Total Expenditures	<u>1,106,243</u>	<u>1,064,861</u>	<u>1,797,427</u>	<u>(732,566)</u>
Receipts Over (Under) Expenditures	(178,621)	(51,601)		
Unencumbered Cash - Beginning	<u>800,927</u>	<u>622,306</u>		
Unencumbered Cash - Ending	\$ <u>622,306</u>	<u>570,705</u>		

ELLIS COUNTY, KANSAS
Solid Waste Depreciation Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ -	115,000
Expenditures		
Contractual Services	10,200	-
Receipts Over (Under) Expenditures	(10,200)	115,000
Unencumbered Cash - Beginning	101,171	90,971
Unencumbered Cash - Ending	\$ 90,971	205,971

ELLIS COUNTY, KANSAS
Solid Waste Post-Closure Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts	\$ -	-
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	<u>153,333</u>	<u>153,333</u>
Unencumbered Cash - Ending	<u>\$ 153,333</u>	<u>153,333</u>

ELLIS COUNTY, KANSAS
Drug Enforcement Unit Trust Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid	\$ 5,323	3,604
Interest	119	126
Drug Enforcement Receipts	47,044	58,665
Total Receipts	52,486	62,395
Expenditures		
Public Safety	62,181	39,716
Receipts Over (Under) Expenditures	(9,695)	22,679
Unencumbered Cash - Beginning	90,209	80,514
Unencumbered Cash - Ending	\$ 80,514	103,193

ELLIS COUNTY, KANSAS
Oil and Gas Depletion Trust Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Oil and Gas Depletion Funds From State	\$ 1,166,368	425,607
Expenditures		
Transfers Out	-	3,108,000
Receipts Over (Under) Expenditures	1,166,368	(2,682,393)
Unencumbered Cash - Beginning	1,941,889	3,108,257
Unencumbered Cash - Ending	\$ 3,108,257	425,864

ELLIS COUNTY, KANSAS
Prosecuting Attorney's Training Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 2,479	2,720
Expenditures		
Contractual Services	481	-
Receipts Over (Under) Expenditures	1,998	2,720
Unencumbered Cash - Beginning	653	2,651
Unencumbered Cash - Ending	\$ 2,651	5,371

ELLIS COUNTY, KANSAS
Special Motor Vehicle Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Collections	\$ 243,519	240,411
Expenditures		
Personal Services	176,856	134,795
Contractual Services	8,098	10,236
Commodities	40	41,054
Capital Outlay	114,453	-
Transfers Out	213,597	54,326
Total Expenditures	513,044	240,411
Receipts Over (Under) Expenditures	(269,525)	-
Unencumbered Cash - Beginning	262,362	-
Prior Year Cancelled Encumbrances	7,163	-
Unencumbered Cash - Ending	\$ -	-

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015
(With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes	\$ 459,035	455,400	447,814	7,586
Grants	-	24,000	-	24,000
Sale of Assets	1	153,186	-	153,186
Miscellaneous	17,553	8,372	-	8,372
Total Receipts	<u>476,589</u>	<u>640,958</u>	<u>447,814</u>	<u>193,144</u>
Expenditures				
Personal Services	86,845	117,807	99,646	18,161
Contractual Services	127,607	141,387	123,075	18,312
Commodities	55,375	94,608	76,100	18,508
Capital Outlay	125	5,007	31,000	(25,993)
Lease Payments	86,469	119,479	102,993	16,486
Transfers Out	75,000	15,000	15,000	-
Emergency/Disaster Contingency	-	-	65,000	(65,000)
Total Expenditures	<u>431,421</u>	<u>493,288</u>	<u>512,814</u>	<u>(19,526)</u>
Receipts Over (Under) Expenditures	45,168	147,670		
Unencumbered Cash - Beginning	123,530	168,851		
Prior Year Cancelled Encumbrances	<u>153</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 168,851</u>	<u>316,521</u>		

ELLIS COUNTY, KANSAS
Rural Fire District No. 1 Special Fire Machinery Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended December 31, 2015
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2014)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 75,000	15,000
Expenditures		
Capital Outlay	31,950	73,859
Receipts Over (Under) Expenditures	43,050	(58,859)
Unencumbered Cash - Beginning	32,265	75,315
Unencumbered Cash - Ending	\$ 75,315	16,456

ELLIS COUNTY, KANSAS
Distributable Funds, State Funds, and Subdivision Funds
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended December 31, 2015

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Current Tax	\$ 27,083,852	40,228,208	43,363,470	23,948,590
Vehicle Tax	9,954	2,359,046	2,314,228	54,772
Vehicle Excise Tax	21,578	42,232	42,668	21,142
Delinquent Personal Property	119,478	309,302	239,096	189,684
Delinquent Real Estate	286,333	439,956	342,186	384,103
Partial Delinquent Personal Property	99,729	30,500	22,194	108,035
Partial Delinquent Real Estate	102,161	143,294	186,629	58,826
Severance Tax	91,170	185,487	244,968	31,689
Special Assessment	927	325,558	28,864	297,621
Transient Deposit	50	-	-	50
Returned Checks	(806)	20,101	20,122	(827)
Concealed Gun Application	30,054	1,787	-	31,841
State Set-Off Program	-	73	81	(8)
Motor Vehicle Tax	791,959	1,433,703	1,507,990	717,672
Total Distributable Funds	28,636,439	45,519,247	48,312,496	25,843,190
Clearing Accounts	223	125,660	125,669	214
Unclaimed Money	1,329	-	-	1,329
Revitalization Program	4,863	57,534	54,444	7,953
Drug Forfeiture	13,560	8,895	12,000	10,455
State Funds				
State Institutional Building	-	230,484	230,484	-
State Educational Building	-	460,968	460,968	-
Total State Funds	-	691,452	691,452	-
Subdivision Funds				
Cities	-	7,751,707	7,751,707	-
Townships	7	12,841	12,845	3
School Districts	-	22,043,235	22,060,024	(16,789)
Improvement Districts	141,525	363,170	184,747	319,948
Other Special Districts	-	387,978	387,978	-
Fire Districts	-	36,839	36,839	-
Cemeteries	-	518	518	-
Total Subdivision Funds	141,532	30,596,288	30,434,658	303,162
Total	\$ 28,797,946	76,999,076	79,630,719	26,166,303

ELLIS COUNTY, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2015

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Fund	\$ 83,895	1,018,705	1,047,190	55,410
Advance Escrow Fund	412,069	1,135,448	1,146,345	401,172
County Attorney's Office	13,479	20,260	20,000	13,739
County Attorney Restitution Account	100	11,372	11,372	100
County Attorney Trust Account	1,945	20,000	16,587	5,358
Clerk of District Court Office	287,355	1,961,633	2,096,587	152,401
Sheriff Office	133	50,695	50,695	133
Sheriff - Special Stray	2,942	-	1,302	1,640
Drug Enforcement Trust II Fund	31,691	40,069	53,252	18,508
Community Corrections - Adult Fund	204,298	728,723	617,773	315,248
Community Corrections - Parole Fund	75,040	138,828	133,535	80,333
Community Corrections - Byrne Grant	(12,894)	94,454	101,553	(19,993)
Community Corrections - Dom/Violence	(5,597)	40,595	38,500	(3,502)
Community Corrections - Mentor Grant	(7,653)	55,451	48,277	(479)
Court Trustee/Child Support Fund	74,722	34,439	45,142	64,019
Sheriff's Commissary Fund	8,902	52	119	8,835
NWKS Homeland Security	6,557	-	-	6,557
Doonan Trucking CID	-	17,707	17,707	-
Buckeye Wind - In Lieu of Tax	-	600,000	-	600,000
Ellis County Free Fair	152,384	109,437	138,075	123,746
Total Agency Funds	\$ 1,329,368	6,077,868	5,584,011	1,823,225

**ELLIS COUNTY
AGENDA ITEM COVER SHEET
COMMISSION AGENDA DATE: August 1, 2016**

TOPIC: *Discussion and possible approval of contract between Ellis County EMS and the Kansas Heart & Stroke Collaborative, LLC.*

ACTION REQUESTED: *Authorize EMS Director Kerry McCue to sign the contract.*

DISCUSSION: *This is a contract which would allow Ellis County EMS to participate in the Northwest Kansas Heart & Stroke Collaborative.*

The collaborative is a grant-funded program of The University of Kansas Hospital. The first grant was a (3) three-year, \$12.5 million grant which was one of 39 grants awarded nationally as part of the Healthcare Innovation Awards, sponsored by The Center for Medicare & Medicaid Services Innovation Center (CMS).

This contract would allow Ellis County EMS to participate in the second grant period. This grant cycle will focus on how the early intervention of EMS services in rural Kansas can affect patient outcomes and help in reducing the healthcare cost.

The collaborative goal is twofold: to provide high-quality care for rural Kansans and to reduce healthcare costs. Specifically, the collaborative plans to:

- *Reduce healthcare costs by \$13.8 million (1.9% savings) for the residents of rural Northwest Kansas counties who are at risk of or have suffered a heart attack or stroke.*
- *Reduce deaths from stroke and heart attack in rural communities by 20%.*

Thus bring a systemic change to heart disease and stroke treatment in rural populations and reduce total costs of care. The hope is that this new care model will be replicated, effectively changing healthcare on a national level.

FINANCIAL IMPACT: *Ellis County EMS will be asked to supply data on patient demographics. Limited time and effort involved as the data can be pulled directly out of our computer system by the Kansas Board of EMS and the Collaborative. The greatest financial impact could be Ellis County EMS receiving grant funds or equipment because of our participation.*

PRESENTED BY: *Kerry G. McCue, Director of EMS*

REVIEWED BY COUNTY ADMINISTRATOR:

Yes No N/A

REVIEWED BY COUNTY COUNSELOR:

Yes No N/A

ATTACHMENTS: *Copy of the proposed contract.*

**ELLIS COUNTY
AGENDA ITEM COVER SHEET
COMMISSION AGENDA DATE: August 1, 2016**

TOPIC: *Discussion and possible approval of contract between Ellis County EMS and the Kansas Heart & Stroke Collaborative, LLC.*

ACTION REQUESTED: *Authorize EMS Director Kerry McCue to sign the contract.*

DISCUSSION: *This is a contract which would allow Ellis County EMS to participate in the Northwest Kansas Heart & Stroke Collaborative.*

The collaborative is a grant-funded program of The University of Kansas Hospital. The first grant was a (3) three-year, \$12.5 million grant which was one of 39 grants awarded nationally as part of the Healthcare Innovation Awards, sponsored by The Center for Medicare & Medicaid Services Innovation Center (CMS).

This contract would allow Ellis County EMS to participate in the second grant period. This grant cycle will focus on how the early intervention of EMS services in rural Kansas can affect patient outcomes and help in reducing the healthcare cost.

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Thus bring a systemic change to heart disease and stroke treatment in rural populations and reduce total costs of care. The hope is that this new care model will be replicated, effectively changing healthcare on a national level.

FINANCIAL IMPACT: *Ellis County EMS will be asked to supply data on patient demographics. Limited time and effort involved as the data can be pulled directly out of our computer system by the Kansas Board of EMS and the Collaborative. The greatest financial impact could be Ellis County EMS receiving grant funds or equipment because of our participation.*

PRESENTED BY: *Kerry G. McCue, Director of EMS*

REVIEWED BY COUNTY ADMINISTRATOR:

Yes No N/A

REVIEWED BY COUNTY COUNSELOR:

Yes No N/A

ATTACHMENTS: *Copy of the proposed contract.*

KANSAS HEART AND STROKE COLLABORATIVE, LLC EMS PARTICIPATION AGREEMENT

THIS EMS PARTICIPATION AGREEMENT (the “**Agreement**”) is effective this day of August 1, 2016 (the “**Effective Date**”), between and among **KANSAS HEART AND STROKE COLLABORATIVE, LLC** (the “**Collaborative**”) and **ELLIS COUNTY EMS** (“**EMS**”).

WHEREAS, the University of Kansas Hospital Authority (“**KUH**”) is the recipient of a \$12.5 million Health Care Innovation Award awarded by the Center for Medicare and Medicaid Innovation (“**CMMI**”) (“**the Grant**”) to support the development and implementation of a rural clinically integrated network of providers in Northwest Kansas focused on improving the quality of care and outcomes and reducing the total cost of care for individuals residing in that region who have suffered or are at risk of heart disease or stroke (“**Target Population**”) (“**the Network**”); and

WHEREAS, KUH has contracted with the Collaborative to implement the operational plan for the Grant; and

WHEREAS, the Collaborative desires to contract with providers in Northwest Kansas to participate in the Network on the terms and conditions contained in this Agreement; and

WHEREAS, EMS desires to participate in the Network on the terms and conditions contained in this Agreement.

NOW, THEREFORE, in consideration of the foregoing, the Parties agree as follows:

Article 1 - Definitions

- 1.1 **Board** means Collaborative’s duly constituted governing body.
- 1.2 **Network Members** means all persons and entities with a current contractual commitment to participate in the Network on terms approved by the Board and substantially similar to those contained in this Agreement.
- 1.3 **Notice of Award** means the Department of Health and Human Services, Center for Medicare and Medicaid Services, Office of Acquisitions and Grants Management, August 27, 2014, Notice of Award for Grant No. 1C1CMS331350-01-00, Rural Clinically Integrated Network to Improve Heart Health and Stroke Survival for Rural Kansans, including all attachments and amendments thereto, as well as any related agreement or arrangement into which KUH may enter into with CMMI or any other federal agency relating to the Grant including, but not limited to, any data use agreement.
- 1.4 **Policy** or **Policies** means each and every standard, regulation, policy, procedure, protocol, practice, program, plan, process, and/or guideline approved by the Board

and set forth in writing made available to EMS. Unless specifically provided otherwise by the Board with respect to a specific Policy, each and every Board-approved Policy or amendment to a previously approved Policy shall become effective upon Collaborative's delivery of electronic notice to EMS's designated representative and shall remain in effect until the Board takes action to revise or rescind the Policy.

- 1.5 **Technology Solutions** means those solutions (including hardware, software, connectivity, and related services) approved by the Board and furnished by the Collaborative to Network Members to facilitate telehealth services, data analysis, population health management activities, data reporting, and electronic health information exchange between and among properly authorized persons or entities.

Article 2 - Duties of EMS

- 2.1 **Network Participation.** EMS assumes and accepts the duties of a Network Member on the terms and conditions in this Agreement. EMS shall actively participate in Collaborative operations including, but not limited to, (a) appointment of representatives to serve on Collaborative task forces and committees as requested by the Board, and (b) cooperation in the development and implementation of and ongoing adherence to any and all Policies. EMS authorizes Collaborative to identify EMS as a Network Members to CMMI and other third parties.
- 2.2 **Compliance With Notice of Award.** EMS acknowledges Collaborative's duties and obligations to KUH with regard to compliance with (a) all terms and conditions set forth in the Notice of Award, and (b) all requests for information received from government agencies responsible for the administration of the grant that is the subject of the Notice of Award. EMS shall comply with all requests and directives made by Collaborative as necessary for Collaborative to perform such duties and obligations.
- 2.3 **Provision of Information.** EMS shall deliver to Collaborative in timely manner any and all information requested by Collaborative for purposes of Network operations. EMS warrants the accuracy and completeness of all such information upon submission to Collaborative. EMS shall promptly notify Collaborative if EMS learns any such information previously submitted to Collaborative was not accurate or complete at the time of submission or requires updating due to a change in circumstances.
- 2.4 **Technology.** EMS shall (a) allocate sufficient time and resources for the proper installation of and training for each Technology Solution; and (b) adhere to all applicable terms of any agreement between Collaborative and any supplier of a Technology Solution.
- 2.5 **Monitoring.** EMS shall cooperate fully with Collaborative's monitoring of EMS' compliance with this Agreement and with the Policies in the manner Collaborative determines necessary and appropriate.

- 2.6 **EMS Representations.** EMS represents and warrants the following statements now are true and shall remain true during the term of this Agreement:
- (a) EMS is a Medicare participating providers in good standing;
 - (b) EMS has not been excluded, debarred, proposed for debarment, declared ineligible, or suspended from participation in any government health care program;
 - (c) EMS does not employ, obtain services from, or contract with any person or entity that is excluded, debarred, proposed for debarment, declared ineligible, or suspended from participation in any government health care program; and
 - (d) EMS remains in compliance with all applicable federal and state laws, regulations, rules, and CMS instructions and guidance including, but not limited to (i) federal and state antitrust laws; (ii) the federal False Claims Act (31 USC 3729 et seq.); (iii) the federal Anti-Kickback Statute (42 USC 1320a-7b(b)); (iv) the civil monetary penalties law (42 USC 1320a-7a); and (v) the physician self-referral law (42 USC 1395nn).
- 2.7 **Notices to Collaborative.** Upon execution of this Agreement, EMS shall deliver written notice to Collaborative designating EMS's contact person for all matters relating to this Agreement. EMS shall deliver written notice to Collaborative of any change in the contact person or the EMS information listed on the signature page of this Agreement within three (3) business days of the effective date of such change.
- 2.8 **Billing and Collection.** Except as specifically provided otherwise in this Agreement or in a Policy, EMS shall remain solely responsible for billing and collection for goods and services furnished to any patient by EMS in compliance with all applicable regulatory and contractual requirements.

Article 3 - Collaborative Duties

- 3.1 **Network Infrastructure.** Collaborative shall develop and maintain within its available resources an adequate and appropriate infrastructure to facilitate the Network's processes as defined in the Policies including, but not limited to, the Care Management Program.
- 3.2 **Business Associate.** Collaborative shall adhere to the terms of the HIPAA Business Associate Agreement included as Attachment A.
- 3.3 **Non-Compliance.** Collaborative shall take appropriate action to address EMS' non-compliance with any applicable Policy. EMS shall work in good faith with Collaborative to improve performance and to identify and correct any areas of non-compliance. EMS acknowledges that Collaborative shall use progressive remedial

processes and sanctions to improve compliance and performance, including, but not limited to, adoption and implementation of corrective action plans.

3.4 **Collaborative Representations.** Collaborative represents and warrants the following statements now are true and shall remain true during the term of this Agreement:

- (a) Neither Collaborative nor any of its officers or directors has not been excluded, debarred, proposed for debarment, declared ineligible, or suspended from participation in any government healthcare program;
- (b) Collaborative does not employ, obtain services from, or contract with any person or entity that is excluded, debarred, proposed for debarment, declared ineligible, or suspended from participation in any government healthcare program;
- (c) Collaborative remains in compliance with all applicable federal and state laws and regulations and all requirements contained in the Notice of Award.

Article 4 - Term and Termination

4.1 **Term.** The term of the Agreement shall commence on the date first noted above and continue for a period of three (3) years from such date, unless otherwise terminated in accordance with Section 4.2 below. Upon expiration of the initial term, this Agreement shall automatically renew for successive three (3)-year terms unless otherwise terminated as provided in this Agreement.

4.2 **Termination.**

- (a) ***Without Cause.*** Either Party may terminate this Agreement without cause upon 90 days' prior written notice to the other Party.
- (b) ***With Cause.*** Either party may terminate this Agreement upon written notice if the other party fails to cure a material breach of this Agreement within thirty (30) days of written notice of such breach.

Article 5 - General

5.1 **Confidentiality.** Neither Collaborative nor EMS shall disclose to any unauthorized third party any confidential and proprietary information collected or exchanged pursuant to this Agreement or any Policy ("**Confidential Information**"), unless such disclosure is (a) required by law; (b) authorized in writing by the other party; (c) disclosed to other Network Members solely for the purpose of evaluating and/or improving clinical quality and efficiency pursuant to Policies; or (d) made to a party's directors, managers, officers, employees, consultants, advisors, affiliates, counsel, and accountants ("**Agents**") on an as-needed basis, but only if such Agent has agreed in writing to maintain confidentiality of such information. Any disclosure on the part of one party to the other party pursuant to this Agreement

shall not constitute a transfer, assignment, or license of the same, and such information shall remain the sole and exclusive property of the disclosing party.

5.2 **Independent Contractor Relationship.** This Agreement is not intended to create nor shall be construed to create any relationship between Collaborative and EMS other than that of independent entities contracting for the purpose of effecting provisions of this Agreement.

5.3 **Notices.** Any notices required by this Agreement, from one party to another, shall be delivered in person, sent by e-mail message to the party's address indicated below, or sent by first-class mail, postage prepaid, to the party's address indicated below.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by the duly authorized representatives as of the Effective Date.

EMS

Collaborative

ELLIS COUNTY EMS

KANSAS HEART AND STROKE

COLLABORATIVE, LLC

By: _____

By: _____

Name: Kerry G. McCue

Name: _____

Title: Director of EMS

Title: _____

Tax Identification No.: 48-6011473

Medicare Provider No.: NPI - 1265400022
P-TAN -- 119990

Address for Notices:

Address for Notices:

 Ellis County EMS

 1105 East 22nd Street

 Hays, Kansas 67601

E-Mail: ecems@ellisco.net

E-Mail: _____

ATTACHMENT A

HIPAA BUSINESS ASSOCIATE AGREEMENT

This HIPAA Business Associate Agreement (“**BAA**”) amends and is incorporated into the Kansas Heart and Stroke Collaborative, LLC, Participation Agreement (“**Agreement**”) by and between **Ellis County EMS (“Covered Entity”)** and **Kansas Heart and Stroke Collaborative, LLC (“Business Associate”)**, for purposes of compliance with the requirements of the Health Insurance Portability and Accountability Act of 1996 (“**HIPAA**”), the American Recovery and Reinvestment Act of 2009 (Pub. L. 111-5) (“**ARRA**”), and their implementing regulations set forth at 45 CFR Parts 160 and 164, as amended (the “**HIPAA Rules**”).

The following terms used in this BAA shall have the same meaning as those terms in the HIPAA Rules: breach, data aggregation, designated record set, disclose and disclosure, healthcare operations, individual, minimum necessary, Notice of Privacy EMSs, protected health information (referred to herein as “**PHI**”), required by law, secretary, security incident, subcontractor, unsecured PHI, and use.

1. Duties of Business Associate. Business Associate agrees to:

- 1.1 Use or disclose PHI received from or on behalf of Covered Entity for the following purposes only:
 - (a) to perform those services specified in the Agreement, provided such use or disclosure is done in a manner that would not violate Subpart E of 45 CFR 164 if done by Covered Entity;
 - (b) to make a disclosure required by law; and
 - (c) for the proper management and administration of Business Associate or to carry out Business Associate’s legal responsibilities;
- 1.2 Make uses and disclosures and requests for PHI consistent with Covered Entity’s minimum necessary policies and procedures;
- 1.3 Use appropriate safeguards, and comply with Subpart C of 45 CFR Part 164 with respect to electronic PHI, to prevent use or disclosure of PHI other than as provided for herein;
- 1.4 Report to Covered Entity any use or disclosure of PHI not provided for herein of which Business Associate becomes aware, including breaches of unsecured PHI as required at 45 CFR 164.410, and any security incident of which Business Associate becomes aware;
- 1.5 In accordance with 45 CFR 164.502(e)(1)(ii) and 164.308(b)(2), if applicable, ensure that any subcontractors that create, receive, maintain, or transmit PHI on behalf of Business Associate agree to the same restrictions, conditions, and requirements that apply to Business Associate with respect to such information;

- 1.6 Make available PHI in a designated record set to Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.524;
- 1.7 Make any amendment(s) to PHI in a designated record set as directed or agreed to by Covered Entity pursuant to 45 CFR 164.526, or take other measures as necessary to satisfy Covered Entity's obligations under 45 CFR 164.526;
- 1.8 Maintain and make available the information required to provide an accounting of disclosures to Covered Entity as necessary to satisfy Covered Entity's obligations under 45 CFR 164.528;
- 1.9 To the extent Business Associate is to carry out one or more of Covered Entity's obligation(s) under Subpart E of 45 CFR Part 164, comply with the requirements of Subpart E that apply to Covered Entity in the performance of such obligation(s); and
- 1.10 Make its internal practices, books, and records available to the Secretary for purposes of determining compliance with the HIPAA Rules.

2. Notice to Business Associate Regarding Privacy EMSs and Restrictions.

- 2.1 Covered Entity shall notify Business Associate of any limitation(s) in Covered Entity's Notice of Privacy EMSs under 45 CFR 164.520, to the extent that such limitation may affect Associate's use or disclosure of PHI.
- 2.2 Covered Entity shall notify Business Associate of any changes in, or revocation of, the permission by an individual to use or disclose his or her PHI, to the extent that such changes may affect Business Associate's use or disclosure of PHI.
- 2.3 Covered Entity shall notify Business Associate of any restriction on the use or disclosure of PHI that Covered Entity has agreed to or is required to abide by under 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

3. Permissible Requests by Covered Entity.

- 3.1 Covered Entity shall not request Business Associate to use or disclose PHI in any manner that would not be permissible under Subpart E of 45 CFR Part 164 if done by Covered Entity.

4. Term and Termination.

- 4.1 The term of this BAA shall be the same as the term of the parties' Agreement, except Covered Entity may terminate this BAA for cause as authorized in Section 4.2.
- 4.2 Business Associate authorizes termination of this BAA by Covered Entity, if Covered Entity determines Business Associate has violated a material term of the BAA and Business Associate has not cured the breach or ended the violation within the time specified by Covered Entity.

- 4.3 Upon termination of this BAA for any reason, Business Associate, with respect to PHI received from Covered Entity, or created, maintained, or received by Business Associate on behalf of Covered Entity, shall:
- (a) Retain only that PHI which is necessary for Business Associate to continue its proper management and administration or to carry out its legal responsibilities;
 - (b) Return to Covered Entity (or, if agreed to by Covered Entity at the time, destroy) the remaining PHI that the Business Associate still maintains in any form;
 - (c) Continue to use appropriate safeguards and comply with Subpart C of 45 CFR Part 164 with respect to electronic PHI to prevent use or disclosure of the PHI, other than as provided for in this Section, for as long as Business Associate retains the PHI;
 - (d) Not use or disclose the PHI retained by Business Associate other than for the purposes for which such PHI was retained and subject to the same conditions set out at above which applied prior to termination; and
 - (e) Return to Covered Entity (or, if agreed to by Covered Entity at the time, destroy) the PHI retained by Business Associate when it is no longer needed by Business Associate for its proper management and administration or to carry out its legal responsibilities.

The obligations of Business Associate under this Section 4.3 shall survive the termination of this BAA.

5. Miscellaneous.

- 5.1 A reference in this BAA to a section in the HIPAA Rules means the section as in effect or as amended. The parties agree to take such action as is necessary to amend this BAA from time to time as is necessary for compliance with the requirements of the HIPAA Rules and any other applicable law. Any ambiguity in this BAA shall be interpreted to permit compliance with the HIPAA Rules.
- 5.2 Nothing in this BAA shall be construed to create any rights or remedies in any third parties or any agency relationship between the parties.
- 5.3 The terms and conditions of this BAA override and control any conflicting term or condition of the Agreement. All non-conflicting terms and conditions of the Agreement remain in full force and effect.

{The remainder of this page left blank intentionally.}

Covered Entity:

ELLIS COUNTY EMS

By: _____
(Signature)

Name: Kerry G. McCue
(Please Print)

Title: Director of EMS
(Please Print)

Date: August 1, 2016

Business Associate:

**KANSAS HEART AND STROKE
COLLABORATIVE, LLC**

By: _____
(Signature)

Name: _____
(Please Print)

Title: _____
(Please Print)

Date: _____

ELLIS COUNTY
AGENDA ITEM COVER SHEET
COMMISSION AGENDA DATE: 8-1-16

TOPIC:

Membership in National Joint Powers Alliance

ACTION REQUESTED:

Authorize the County Administrator to sign the attached application.

DISCUSSION:

The National Joint Powers Alliance (NJPA) is a joint-powers authority created under Minnesota law to engage in joint purchases for governmental entities. Other governments throughout the United States are permitted to join at no cost. Under Ellis County's purchasing policy, the county is permitted to "piggyback" off another government's competitively bid purchases. For example, in the past the county has availed itself of State of Kansas contracts for particular vehicle purchases. Currently, the County is looking at purchase of a software program that would allow for better tracking of maintenance on our facilities. This software is offered through NJPA at a price 11 percent lower than the "retail" pricing available to Ellis County. In addition, membership in NJPA would allow county departments to take advantage of hundreds of other existing NJPA contracts in more than 20 different categories. All these contracts are non-exclusive, so Ellis County could continue to use local vendors as well.

FINANCIAL IMPACT:

Membership in NJPA is anticipated to save approximately \$700 on the first planned purchase.

PRESENTED BY:

Phillip Smith-Hanes, County Administrator

REVIEWED BY COUNTY ADMINISTRATOR:

Yes No N/A

REVIEWED BY COUNTY COUNSELOR:

Yes No N/A

ATTACHMENTS:

Joint Powers Agreement

**NATIONAL JOINT POWERS ALLIANCE®
JOINT POWERS AGREEMENT**

This Agreement, made effective on the date hereof, is between the National Joint Powers Alliance® (hereinafter referred to as "NJPA") and _____ (hereinafter referred to as "Governmental Unit").

Recitals

NJPA is a Service Cooperative whose creation was authorized by Minn. Stat. § 123A.21; and

NJPA is a political subdivision and government unit of the state of Minnesota. Minn. Stat. § 471.59 authorizes NJPA to enter into agreements with other governmental units in the United States and Canada to jointly or cooperatively exercise any power common to the contracting powers or similar powers, as deemed necessary; and

Governmental Unit asserts it is authorized by its statutes to utilize contracts competitively solicited by another governmental unit; and

Governmental Unit and NJPA desire to enter into a "Joint Exercise of Powers Agreement" for the purpose of Governmental Unit accessing available contracts for goods and services from NJPA Awarded Vendors.

NJPA and the Governmental Unit hereby agree as follows:

Agreement

1. NJPA will make its contracts for goods and services and/or other NJPA services available to the Governmental Unit. The Governmental Unit will be a Participating Member.
2. The Governmental Unit may utilize the contracts or services procured or offered through NJPA to purchase supplies, equipment, materials and services.
3. The Parties to this Agreement will adhere to any and all applicable laws pertaining to the procurement of goods and services as they pertain to the laws of their state or nation.
4. This Agreement will become effective on the date hereof and shall remain in effect until canceled by either party upon thirty (30) days' written notice to the other party.
5. Each party agrees that it is responsible for its acts and the results thereof, to the extent authorized by law, and will not be responsible for the acts of the other party and the results thereof. The Governmental Unit will be responsible for all aspects of its purchase, including ordering its goods and services, inspecting and accepting the goods and services, and paying the Vendor who will have directly billed the Governmental Unit placing the order.
6. Both Parties to this Agreement agree to strict accountability of all public funds disbursed in connection with this joint exercise of powers as required by each party's respective laws.
7. To purchase goods and services from NJPA contracts, the Governmental Unit must enter into a purchase order or other subsequent agreement in accordance with the terms and conditions of NJPA contracts and any requirements applicable to the Governmental Unit's governing body. The Governmental Unit must send purchase orders directly to the applicable Vendor and will make payments directly to the Vendor in accordance with its established procedures and terms of the NJPA contract. The Governmental Unit will not use the goods available under NJPA contracts for purposes of resale.

8. Pursuant to Minn. Stat. § 471.59, Subd. 5, if applicable, the Parties shall provide for the disposition of any property acquired as the result of such joint or cooperative exercise of powers, and the return of any surplus moneys in proportion to contributions of the several contracting parties after the purpose of the Agreement has been completed.
9. There shall be no financial remunerations by the Governmental Unit to NJPA for the use of NJPA procurements, contracts or agreements or the payment of any fees to NJPA.
10. Both Parties to this Agreement acknowledge their individual responsibility to gain ratification of this agreement through their governing body as required by law.
11. The NJPA contracts utilized by the Governmental Unit through this Agreement were procured or will be procured through the Uniform Municipal Contracting law, Minn. Stat. § 471.345.

The Parties have executed this Agreement effective the date hereof.

Governmental Unit

National Joint Powers Alliance®

By _____
 AUTHORIZED SIGNATURE

 AUTHORIZED SIGNATURE

Its _____
 TITLE

 TITLE

 DATE

 DATE

GOVERNMENTAL UNIT INFORMATION

Indicate an address to which correspondence may be delivered.

Name* _____

Address* _____

City, State, ZIP code* _____

Employer Identification Number _____

Contact person* _____

Title* _____

E-mail* _____

Phone* _____

Website _____

ORGANIZATION TYPE*

- K-12 (Public or non-profit)
- Government or municipality (Specify: _____)
- Higher education (Public or non-profit)
- Other (Specify: _____)

REFERRED BY

- Advertisement _____
- Current NJPA member _____
- Vendor representative _____
- Trade show _____
- NJPA website _____
- Other _____

Return completed agreement to

National Joint Powers Alliance ®
202 12th Street NE
Staples, MN 56479

Duff Erholtz

Phone 218-894-5490
Fax 218-894-3045
E-mail duff.erholtz@njpacoop.org

**Denotes required information*

Name: _____

Date: _____

GOVERNING BODY RELATIONSHIP

Phil treats all members of the Commission fairly and does not show favoritism.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil is available when I need him and is responsive to my input and needs.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil does not surprise the Commission; he keeps us informed of organizational activities, progress and problems.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil facilitates the decision-making process for the Commission.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
I believe that I can trust Phil.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding

Comments: _____

ORGANIZATIONAL LEADERSHIP

Phil contributes to a smooth-running and continuously improving organization.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil develops positive working relationships with elected officials and appointed department heads.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil anticipates problems and helps craft effective solutions for them.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding

Phil finds ways to help the organization achieve objectives that are important to the Commission.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil hires, evaluates, disciplines and terminates employees in ways that are designed to ensure high productivity, accountability and equitable treatment.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding

Comments: _____

EXTERNAL RELATIONS

Phil is approachable and accessible to the public.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil is appropriately visible and active within the community.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil maintains strong relationships with key players in partner organizations.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil maintains an appropriate working relationship with media outlets.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil advocates for the interests of Ellis County in dealing with representatives of other governments.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding

Comments: _____

TECHNICAL COMPETENCIES

Phil successfully manages the County’s budget and financial reporting.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil provides the organization with appropriate guidance on human resource issues.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil provides the Commission with high-quality research on requested topics.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil purchases goods and equipment for the County in an effective, ethical and cost-saving manner.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
County Commission agendas provide an opportunity for the most important decisions facing the organization to be addressed in a timely manner.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding

Comments: _____

PROFESSIONALISM

Phil projects appropriate demeanor and respect in interpersonal interactions.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil participates in statewide and national organizations that improve his professional abilities and capacity to serve Ellis County.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil consults with affected parties when making critical decisions.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding

Phil's actions inspire confidence in others.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding
Phil is willing to accept feedback and use it to improve his management.						
1 never/poor	2	3	4 usually/average	5	6	7 always/outstanding

Comments: _____

The top 3 goals I would like Phil to achieve over the next 12 months are:

1. _____
2. _____
3. _____

What should Phil start doing? _____

What should Phil stop doing? _____

What should Phil continue doing? _____
