

How to Use the Budget – FY 2023 Proposed Budget

This section provides information on the organization of the FY 2023 Proposed Budget document, and information on commonly asked questions.

How the Document Is Organized

This "Summary Budget Information" document (Volume I) is organized into various sections, which highlight different information and areas of the FY 2023 Proposed Budget.

The document is a high-level summary and resource that addresses commonly asked questions and provides educational information for those who are new to the budget process.

Each section has a separate tab to assist the reader. Sections of the Summary Budget Information document are summarized below:

➤ **Budget Message**

This letter from the County Manager brings the entire budget picture together and provides an opportunity for staff to lay out the philosophy used in developing the County Manager's Proposed Budget and discusses what challenges lay ahead.

➤ **Budget Calendar**

This section provides an outline of the key decision dates that the Board should be aware of when agencies and departments are presenting their budget requests and times for public input during the budget process.

➤ **Budget Summary**

This section provides a high-level summary of the FY 2023 Proposed Budget. It includes a summary of projected revenues and expenditures, as well as information on projected fund balances (reserves) for the proposed budget. In addition, this section includes information on the County's preliminary assessed valuation for FY 2023 and mill levy information for FY 2017 through FY 2023 (projected).

➤ **Revenue Information**

This section provides the Board with an overview of various revenue estimates, including ad valorem (i.e., property) taxes, sales taxes, motor vehicle taxes, and mortgage registration fees. Final revenue estimates for the FY 2023 Proposed Budget will be available in early July.

➤ **Personnel and Compensation**

This section provides information on the County's compensation philosophy and the proposed compensation package for FY 2023. This section also includes information on benefits (including the health insurance program) and full-time equivalent (FTE) positions in the FY 2023 Proposed Budget.

➤ **Capital Improvement Program (CIP) Summary**

This section provides information on the FY 2023 Proposed Capital Improvement Program (CIP), including a summary of the CIP prioritization process and specific projects included in the FY 2023 Proposed Budget. In addition, this section includes information regarding the County's existing and projected annual outstanding debt.

➤ **Requests for Additional Resources**

This section provides a summary table that outlines Requests for Additional Resources (RAR) submitted by departments for consideration in the County Manager's FY 2023 Proposed Budget.

These budget items were submitted to request additional resources (in addition to base budget funding) for new personnel and other additional costs (such as cost increases for operations).

➤ **Multi-year Budget Projection**

This section provides information to address the Board's desire for multi-year budget planning with projections of revenues and expenditures for FY 2023 through FY 2027.

➤ **Equipment Reserve Fund**

This section provides a brief overview of equipment replacement schedules and the Equipment Reserve Fund.

➤ **Project Accounts**

This section provides a summary table showing the project accounts that have been closed in FY 2021 and FY 2022 by fund. In addition, the section includes a list of active project accounts as of April 2022.

➤ **Agency Budget Information (Volume II)**

This binder provides detailed information on the proposed budget of each agency and department. Included in this binder are the following items: mission statements, goals/objectives/performance measures, major services, requests for additional resources, CIP project requests, and revenue information. The binder is organized alphabetically by agency and department. Budget presentations are scheduled for May 12 thru June 9.

Where To Find Answers to Commonly Asked Questions:

➤ How many FTEs are included in the FY 2023 Proposed Budget?

Please refer to the **Personnel and Compensation (Volume I)** section.

➤ How much estimated revenue does one (1) mill of tax generate in dollars for FY 2023?

County/Park and Recreation Taxing District:	\$13,116,394
Library Taxing District:	\$10,798,415

➤ What is the projected ending fund balance % for the General Fund for FY 2023?

Please refer to the **Budget Message (Volume I)** section.

➤ How much is the total budget increasing for FY 2023?

Please refer to the **Budget Message (Volume I)** section.

➤ What new CIP Projects are proposed for funding in FY 2023?

Please refer to the **CIP Summary (Volume I)** section.

➤ What assumptions for revenue projections are being used for FY 2023?

Please refer to the **Revenue Information (Volume I)** section.

➤ What are the County's major sources of revenue for FY 2023?

Please refer to the **Revenue Information (Volume I)** section.

- Based on the FY 2023 Proposed Budget, what is the estimated amount of County property taxes on a \$384,600 home and a \$2,593,000 commercial property?

\$384,600 Average Single Family Residential Property: \$1,087
 \$2,593,000 Average Commercial Property: \$15,926

Residential Property Value	Estimated Annual Amount of County Property Tax for FY 2023 Proposed Budget	Estimated Monthly Amount of County Property Tax for FY 2023 Proposed Budget
\$100,000	\$283	\$23.54
\$150,000	\$424	\$35.32
\$200,000	\$565	\$47.09
\$250,000	\$706	\$58.86
\$300,000	\$848	\$70.63
\$350,000	\$989	\$82.41
\$384,600	\$1,087	\$90.55
\$400,000	\$1,130	\$94.18

Note: These calculations are only for the County government and do not include other taxing entities such as the State of Kansas, cities, or school districts. The average value for a single-family home in FY 2023 is \$384,600 (compared to an average value of \$362,000 in FY 2022), and \$2,593,000 is the average value for a commercial property in FY 2023 (compared to an average value of \$2,650,27 in FY 2022).

- What are the historical County property taxes paid on an average residential and commercial property?

Please refer to the **Budget Summary (Volume I)** section.

- Based on the FY 2023 Proposed Budget, what is the estimated mill levy for FY 2023? What has the actual mill levy been in previous years?

The estimated mill levy for FY 2023 is 24.568 mills. Please refer to the **Budget Summary (Volume I)** section for previous mill levies.

- What is the amount of property tax revenue generated from new property compared to the amount of property tax revenue generated from reappraisal?

This information will be available in early July when the Director of Records and Tax Administration functioning in his capacity as County Clerk provides final estimated assessed valuation information for FY 2023.

Performance Measures:

Johnson County is committed to continuous quality improvement through performance measurement analysis. Data from performance measures are used to drive decisions, identify areas of improvement, and justify the need for additional resources. Performance measures are created by departments in conjunction with their budget analyst. Included with each department's proposed budget is an organizational scorecard and performance measures dashboard. These documents serve to inform readers of performance goals, targets, and trends, and to document performance progress.

The scorecard is focused into four general business perspectives: Financial, Customer, Operational, and Employee. At least one specific departmental performance goal is created for each business perspective. The individual performance measures or "Key Performance Indicators" (KPI's) that serve to measure progress towards meeting the goals are also listed on the scorecard.

The performance measurement dashboard is a detailed view of each KPI. Included is a 3-year history for each measure, the target for the current year, and an estimate for the upcoming budget year. Each measure is aligned to a strategic goal or priority from the Board of County Commissioners. This is to show the linkage between higher level, overarching goals, the four business perspectives, and specific department goals. The BOCC's Strategic Goals and Priorities are as follows:

BOCC Strategic Goals

1. To be responsible stewards of taxpayers' money.
2. To provide the best possible mandatory and discretionary services.
3. To build a Community of Choice where people want to live and work.
4. To empower employee innovation and productivity.

BOCC Strategic Priorities

1. Assess, advance, and implement strategic capital planning and resulting major projects with efficiency and effectiveness.
2. Develop a forward-thinking transit approach that connects the community and serves vulnerable populations.
3. Strengthen and finance the appropriate level of service to meet the needs of the county's vulnerable populations and create conditions that promote community health.
4. Provide an ongoing focus to develop innovative initiatives and policies, across the organization and community, that enhance operational effectiveness and efficiency, levels of customer service, and stewardship.

Each KPI is aligned with either a strategic goal or priority which is indicated on the dashboard using a coding system. Examples of the coding system are SG1 (Strategic Goal #1) or SP1 (Strategic Priority #1). Scorecards and dashboards are color-coded to provide information regarding target acquisition status through the years using the following colors/definitions:

Met or exceeded target
Near target but did not meet
Did not meet target and improvement is needed
New measure, did not measure, or no data available
No target set