

The ink is now dry on Johnson County's 2009 budget, with a maximum expenditure authority set at \$737.3 million and a constant mill levy of 23.242 mills.

Budget decisions are undoubtedly the toughest responsibility for county commissioners, and the process naturally draws criticism from all corners of the community. But the county's budget—and the taxes and other revenues that support it—is more than just a series of competing sound bites.

In my years of public service, I've found that facts are the foundation of a good budget process. Here, then, are some facts you may not know about the county's budget and budget process.

Johnson County's budget process occupies a significant portion of time for elected officials and their professional staff. It's actually a year-long process that involves individuals both internal and external to the organization—elected policy-makers, executive staff, the news media, community stakeholders, the business sector, and the public—all working together to reaffirm, and in some cases to readjust, our shared priorities for this community and our collective willingness to support those priorities.

For many years now, the Board of County Commissioners (BOCC) has followed some basic budget principles to maintain the county's solid financial position, and these principles were followed in the development of the 2009 budget. They include:

- Maintaining a General Fund reserve sufficient to meet unknown and unusual circumstances.
- Funding ongoing operating expenditures with ongoing revenue sources.
- Estimating revenues using a conservative approach to avoid budget shortfalls during the fiscal year.

It's a fact that these conservative financial management practices have helped Johnson County earn the coveted AAA bond rating from both Moody's and Standard & Poor's credit rating services.

It's also a fact that Johnson County boasts the lowest mill levy of all 105 counties in Kansas, even as it continues to wrestle with a strong and increasing population trend that results in an average of 10,000 to 12,000 new residents each year. Despite the mounting pressures created by this growth, and the diversity accompanying it, the BOCC has held the line on property taxes.

Johnson County residents expect their elected officials to manage their tax investments prudently, and I'm proud that these examples serve as evidence that county commissioners have met that expectation and will continue to, delivering top-quality services at the best rate possible. The proof of that statement is evidenced by the fact that the 2009 budget is written in black ink, not red, despite enormous fiscal challenges facing the community.

These challenges include an initial \$18 million deficit, a slowing housing market, increasing demands for public safety services and programs, and reduced federal and state assistance—all in a time of weaker economy, both locally and nationally. Still, the BOCC closed the budget gap in a responsible way that did not compromise public safety, did not negatively affect core government functions, and did not reach further into the taxpayers' pockets.

As for quality of life, Johnson County consistently receives high marks, earning the enviable designation of “community of choice.” Proof? *Forbes* magazine recently rated Johnson County one of the best places in America to raise a family. And *Money* magazine recently cited three cities in Johnson County—Overland Park, Olathe, and Shawnee—in its rankings of the best places to live. These publications recognize that Johnson County offers the best quality of life for families because of our low crime rate, superior schools, and general affordability. Those rankings also prove that despite its size and incredible growth rate, Johnson County has been successful in retaining the attractive qualities of a smaller community.

While the ink may be dry on the 2009 budget, the county will soon be gearing up for the 2010 budget cycle, starting with a review of the 2009 budget process followed by some initial economic forecasts of 2010 toward the end of this year. Understandably, many challenges remain, particularly in regard to increasing demands for services at the local level with diminishing support from state and federal government. This last fact has obvious and potentially unpleasant implications for county government and indeed for the county and all its cities.

Critics often demand an all-or-nothing approach: county government should make deep cuts in services or eliminate programs. But the question becomes, what services and programs do they consider essential? Any cuts proposed in one area are equally defended by supporters who would make cuts elsewhere. That is both the thrill and the agony of local government—building the community one decision at a time.

Oliver Wendell Holmes is quoted as saying that taxes are the price we pay for a civilized society. That may be true. In Johnson County, the fact remains that we have maintained a safe community, we have achieved an unparalleled quality of life, and we have operated on the lowest property tax rate in the state. I think these indicators point to the fact that the BOCC takes seriously its mission to provide public service, value, and leadership in tangible, meaningful ways in exchange for the investment our citizens make in the form of taxes.

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