City of El Dorado, KS
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TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Work Session Meeting Agenda
DATE: July 24, 2019

A Work Session is scheduled for July 24, 2019 at 5:00 pm in the Commission Chambers at City Hall, 220 E. First Avenue. The following items will be presented:

I. ITEMS FOR PRESENTATION AND DISCUSSION
- a. 2020 Budget Review
- b. Hands-Free Ordinance
- c. Excess Sales Tax

II. August 5, REGULAR AGENDA REVIEW
- a. Proclamations
- b. Consent Agenda
  - i. City Commission Minutes
  - ii. Appropriation Ordinance
- c. New Business
  - i. 2020 Budget
  - ii. 2nd Quarter Report
  - iii. UPOC & STO
  - iv. Hands-Free Ordinance
  - v. Excess Sales Tax
- d. Executive Session
  - i. None

III. REPORTS
- a. City Commission Reports
- b. City Manager's Report

2018 Commission Priorities
Water Sales • Community Image • Industrial and Business Parks • Parks and Recreation • Public Safety

2020 Proposed Budget

Final Review

July 8, 2019

Commission Priorities

BRIEF DISCUSSION ON HOW PROPOSED BUDGET ADDRESSES COMMISSION PRIORITIES

Community Image

Identified Priority	Objective/Key Result	Status	Budget Impact
Enhance Primary Entrances	Commission to define entrances and project scope	Discussion not yet scheduled	Unknown; no funds presently allocated
Refocus CTC on Placemaking	Commission to provide "CTC" with direction	Initial discussion May 29	No direct budgetary impact
	"CTC" to develop work plan based on new direction	Initial discussion May 29	No immediate budgetary impact
Community Branding Initiative	Staff to present current community marketing efforts	Initial discussion May 29	No immediate budgetary impact
	Commission to define scope of services for RFQ/P	Initial discussion May 29	Allocating up to $75,000 for community branding efforts in 2019 and $100,000 for implementation in 2020
Christmas Tree at Main & Central	KDOT Approval 60 days prior	No update	Unknown; no funds presently allocated

Parks and Recreation

Identified Priority	Objective/Key Result	Status	Budget Impact
Implementation of Parks Master Plan	Capital Improvement Plan to Parks Advisory Board	Scheduled for next Park Advisory Board with quorum	Unknown; no funds presently allocated
	Joint Commission/Park Advisory Board to discuss priorities and funding	Not scheduled	No immediate budgetary impact
Tennis Court Complex	Design and Construction	Tentatively scheduled for Aug '19	City's share of project ($800,000) to be allocated from 2019 budget
Staffing Assessment	Staffing Assessment and Associated Costs	Completed; discussion to occur during budget preparation	$54,940 for ea. add'l Maint. Worker; ideal situation of 2 FTE costs $109,880

Business Growth

Identified Priority	Objective/Key Result	Status	Budget Impact
Partner MOUs	Main Street MOU	Scheduled for review May 29	$30,000 Main Street allocation
	Chamber MOU/Agreement	Not started	Unknown; the Chamber does not receive funds from the City at this time
Business Park Marketing Plan	Proposed Land Policy presentation in March	Real Estate Policy under consideration	Allocating up to $25,000 from EcoDevo Sales Tax Fund for business park marketing in 2019/2020
Industrial Park Master Plan	Staff/PEC will present Industrial Park Master Plan in March	Completed	Allocating up to $50,000 from EcoDevo Sales Tax Fund for industrial marketing in 2019/2020

Public Safety

Identified Priority	Objective/Key Result	Status	Budget Impact
Police Dept at Full Employment	Task force to prepare strategic plan to recruit officers; Fill 2 of 5 open FTEs by 3Q	On-going; Conditional offer made to one prospective officer	$66,800 for ea. add'l Patrol Officer. Ideal situation of 3 FTE costs $200,400; incl. in budget, but not adequately funded
Fire Dept at Full Employment	Staffing assessment will provide Commission with personnel options for upcoming budget discussions	Completed; Discussion to occur during budget preparation; No funding mechanism identified	$82,888 for ea. add'l Firefighter. Ideal situation of 3 FTE costs $248,665; not incl. in budget
Police Facility Planning	RFQ for Police Facility Planning Services	On hold until further notice	No immediate budgetary impact
Equipment & Technology Strategic Plan	Equipment & Technology Strategic Plan for PD and FD	Not started	Unknown; no funds presently allocated

Water Sales

Identified Priority	Objective/Key Result	Status	Budget Impact
Lake Development Master Plan	Staff Overview of Lake Development Opportunities	Initial discussion May 29	Development of master plan will likely cost upwards of $100,000; currently not incl. in budget
	Lake Development Master Plan RFQ	Not started	
Wholesale Water Sales	Augusta Wholesale Contract	On-going; Options submitted to Augusta for discussion	No immediate budgetary impact; although potential increase in water revenue
	HollyFrontier Wholesale Contract	On hold; Awaiting results of initial clarified water study	No immediate budgetary impact; although potential increase in water revenue
Industrial Water Sales	Development of marketing strategies to recruit water-intensive industrial users to industrial park	On-going	Allocating up to $50,000 for industrial marketing efforts (Industrial Mill Levy Fund) in 2019/2020

Operational Funds

PRIMARY OPERATIONAL FUNDS THAT FACILITATE PROVISION OF GENERAL GOVERNMENT SERVICES.

General Fund

No mill levy increase proposed.

Projected sales tax receipts of $2.5 million and franchise fees of $1.8 million. Estimated $3.3 million from property taxes.

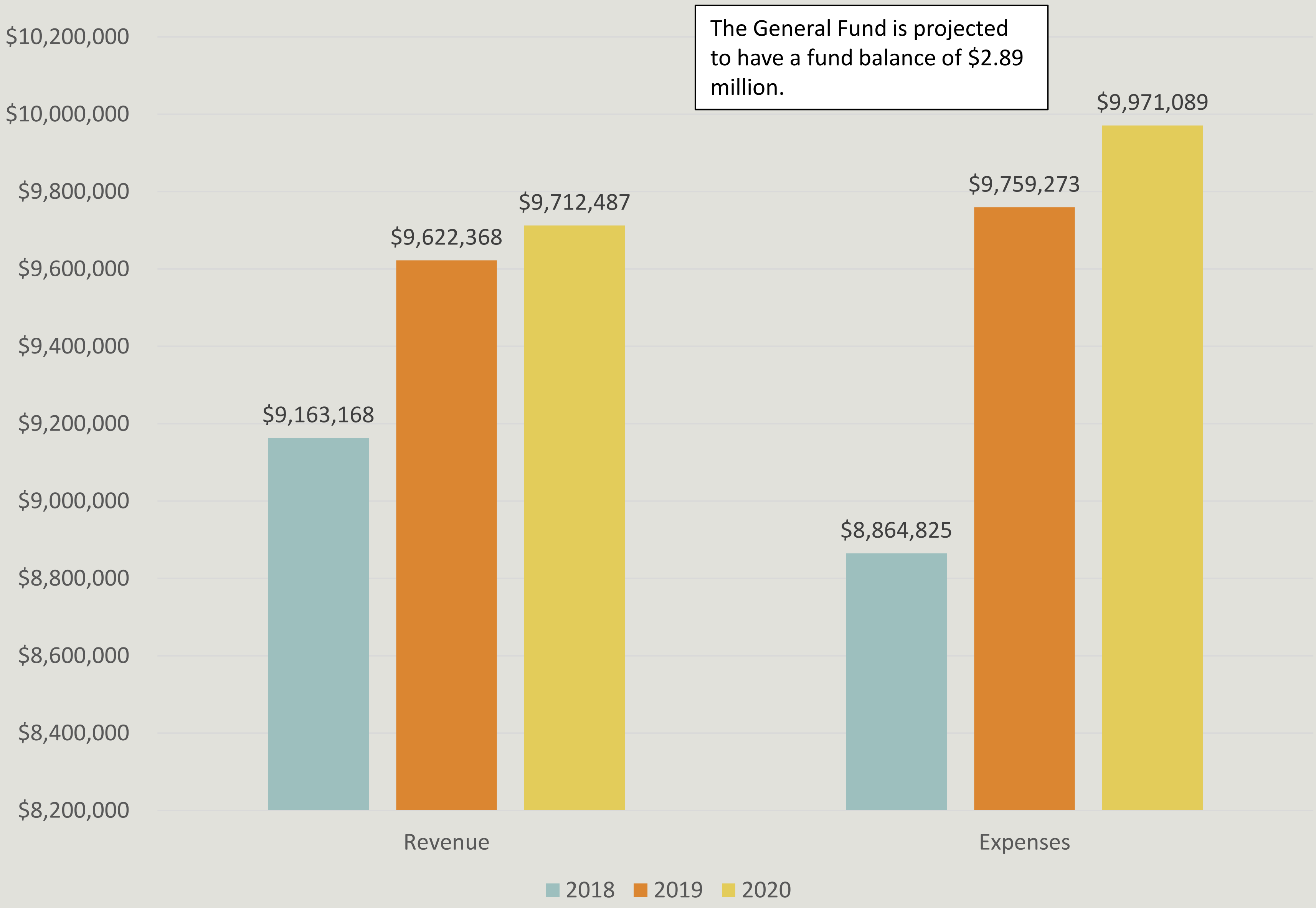
Includes transfer of $200,000 from the General Fund to the Bond and Interest Fund to service debt in 2020 and 2021.

Transfer to Major Street Fund to increase $613,000 due to reallocation of Public Works expenses.

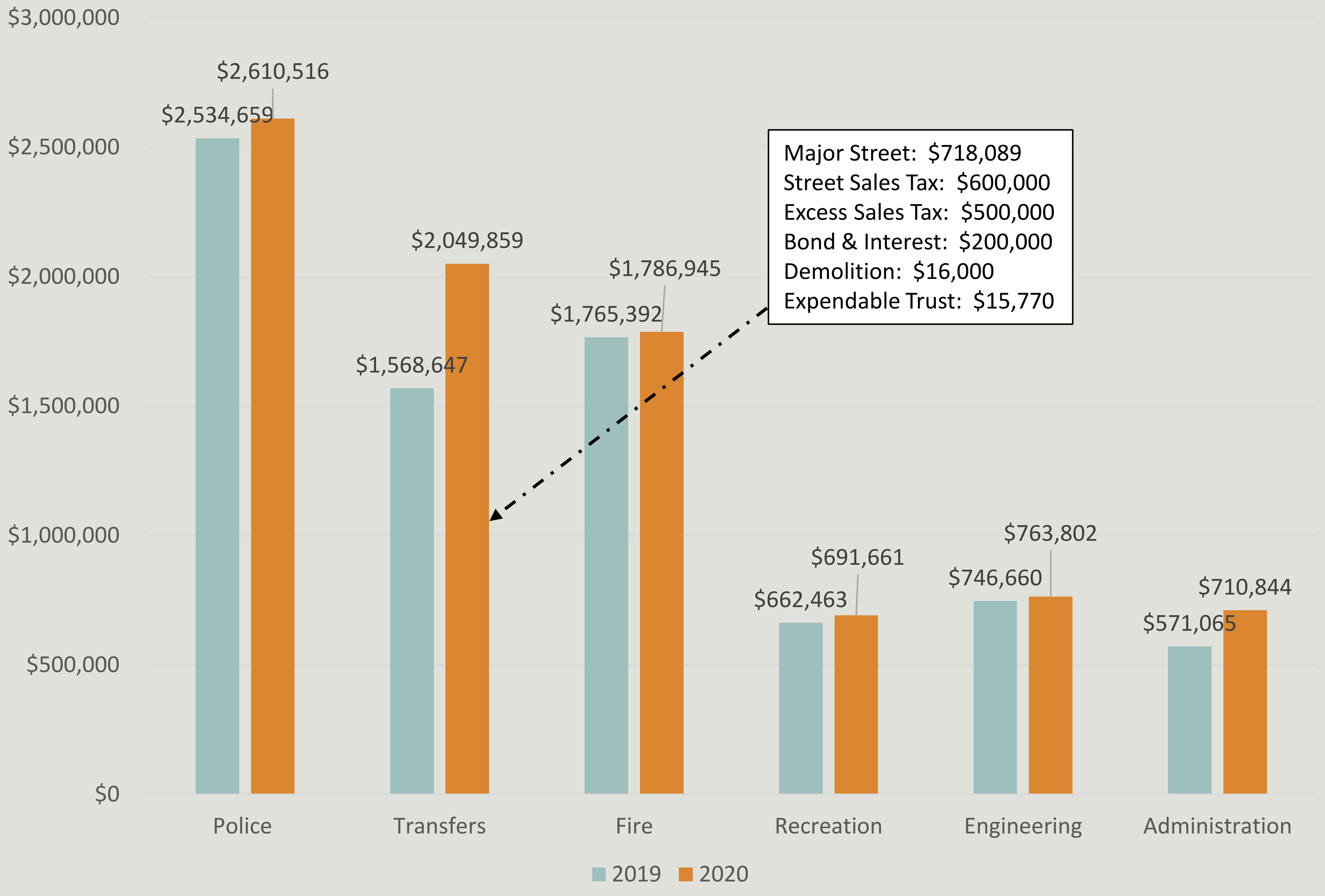
Personnel-related expenses planned to increase by $394,101.

Expected to spend down fund balance by $258,602 if all open positions are filled.

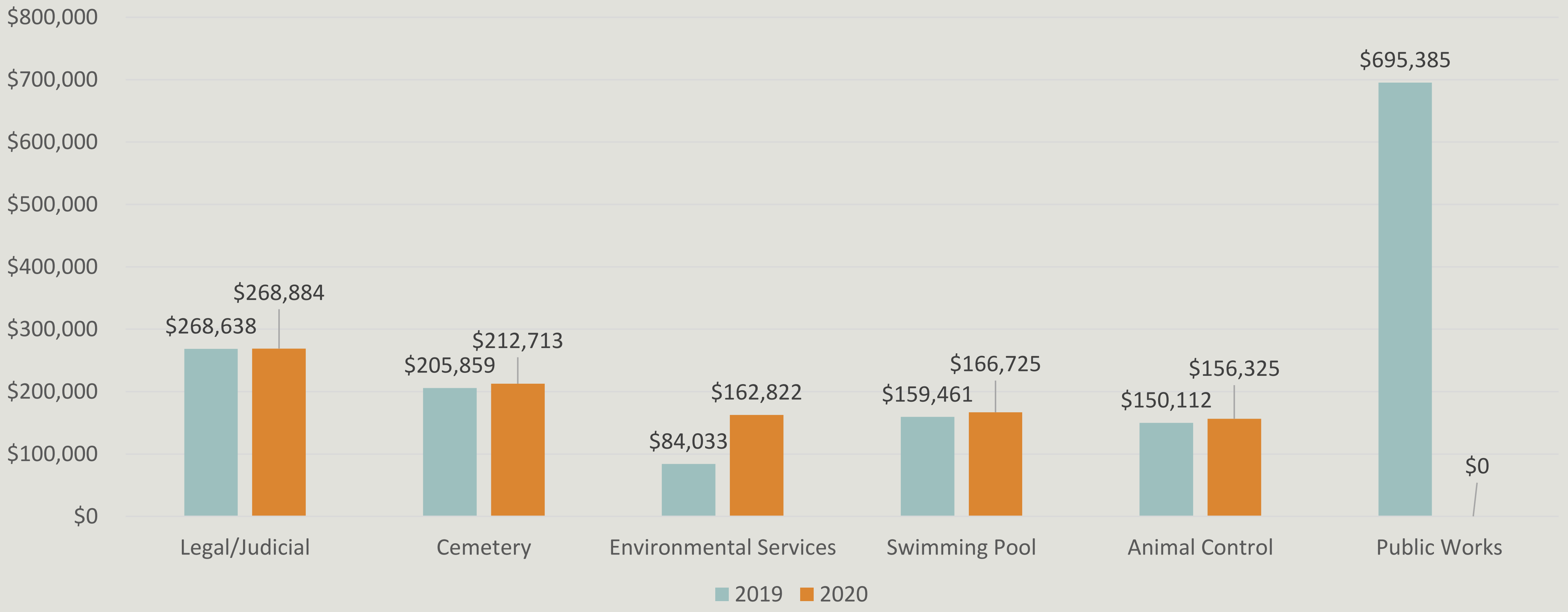
General Fund



General Fund



General Fund



Partner Agency Requests

Partnering Agency	Fund	2019 Allocation	2020 Budget Request	Budgeted Amount
El Dorado, Inc.	Industrial Mill Levy	$113,000	$113,000	$132,723
El Dorado Main Street Association	General	$30,000	$30,000	$30,000
El Dorado Broncos	Tourism	$10,000	$20,000	$10,000
El Dorado Municipal Band	General	$7,000	$7,200	$7,200
El Dorado Chamber of Commerce	Tourism	$0	$0	$0

Fund Summary

AIRPORT FUND

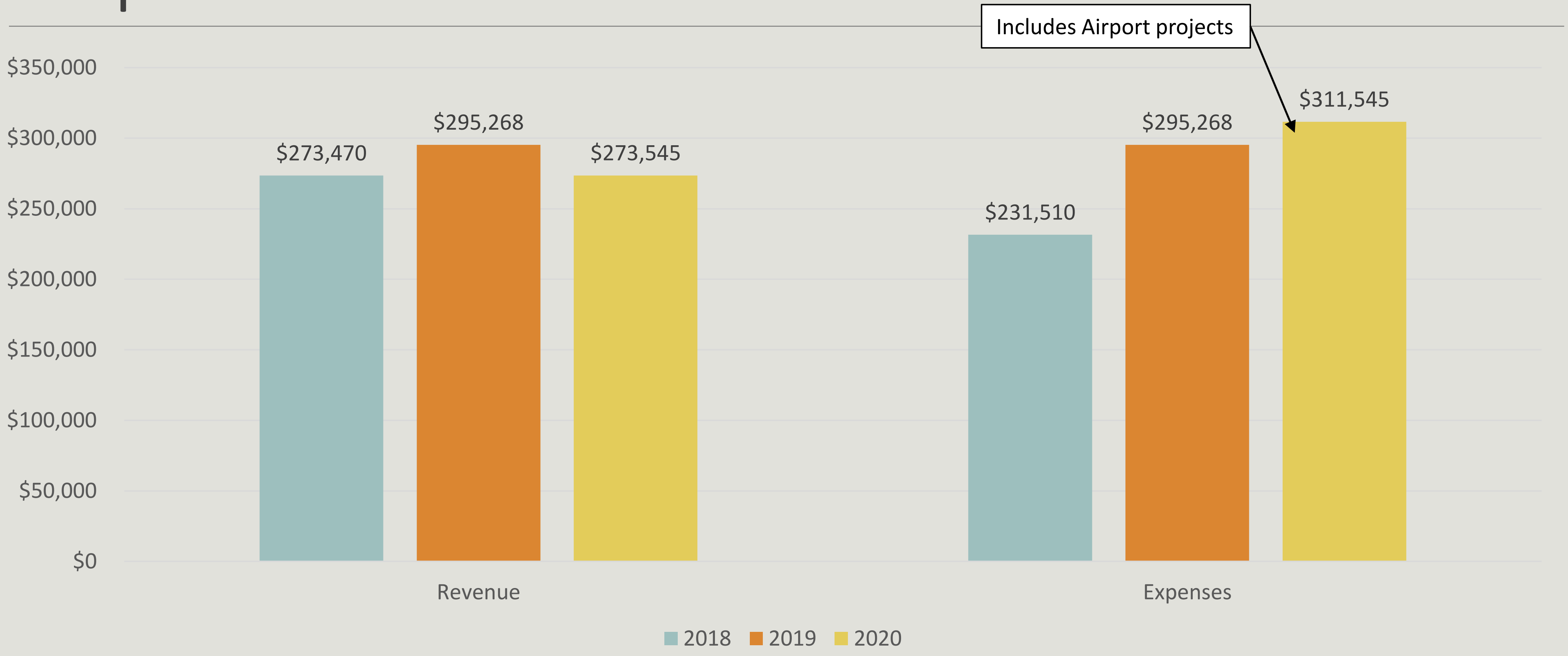
PAPI and Runway Lighting Projects with local match of $66,000.

Fund is expected to spend down cash balance by $36,000.

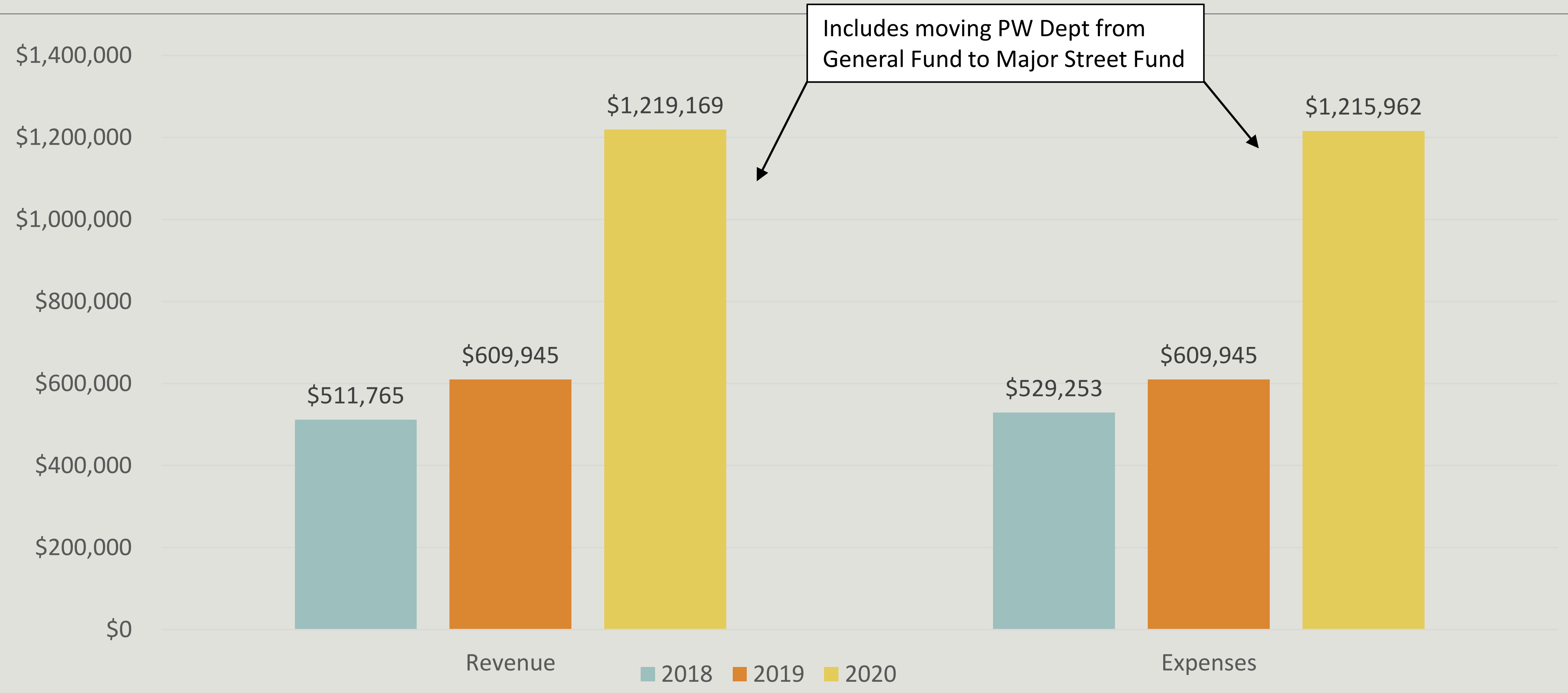
MAJOR STREET FUND

Increased transfer of $613,000 from General Fund for employee expense reallocation.

Airport Fund



Major Street Fund



Fund Summary

Tourism Fund

Planning to spend down fund balance by about $100,000 for community branding initiative.

Includes part-time employee to assist with summer events and activities.

Estimating $170,000 in transient guest tax receipts.

Civic Center lease revenue from Butler Rural Electric of $36,000.

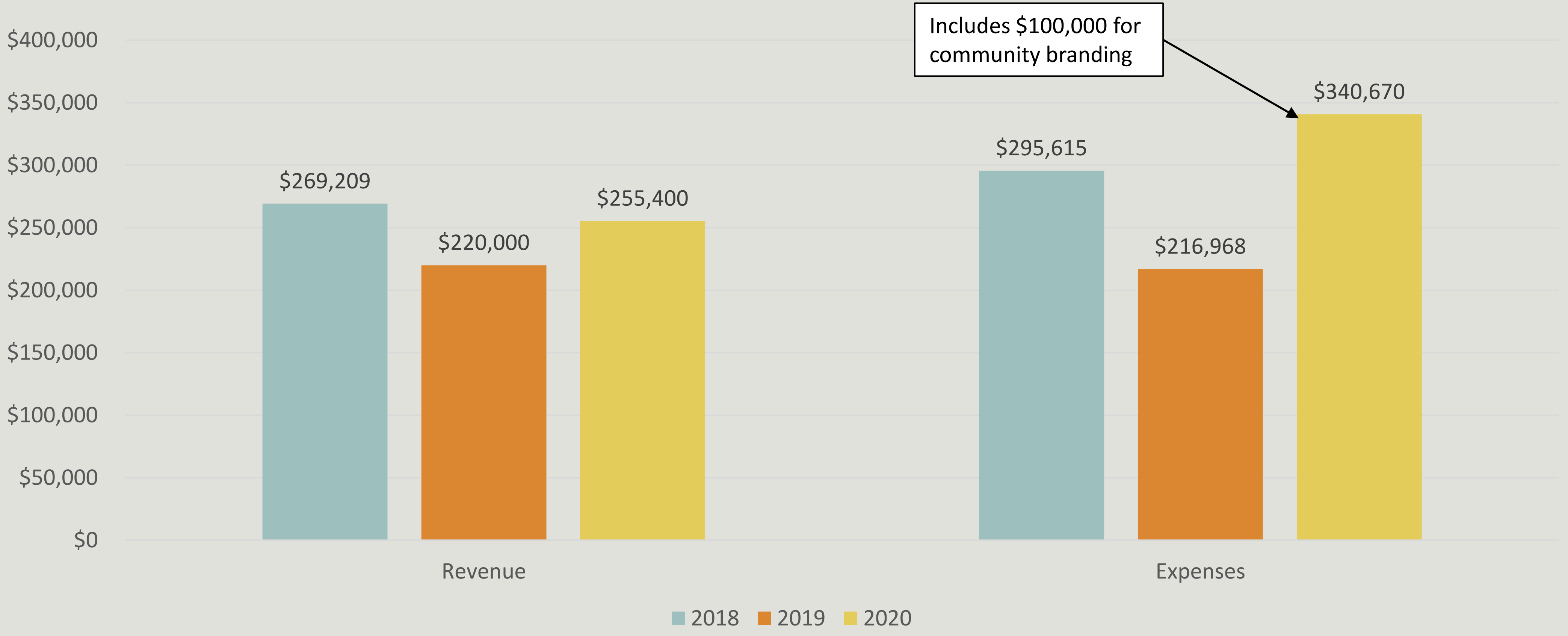
Bond and Interest Fund

Includes transfer of $200,000 from General Fund to cover debt service payment.

Anticipated to spend down cash balance by $312,000.

Debt service payment of $1.798 million.

Tourism Fund



Bond and Interest Fund

Cash Reserves

Enterprise Funds

OPERATIONS THAT ARE INTENDED TO BE SELF-SUPPORTED BY ENTERPRISE-GENERATED REVENUE.

Fund Summary

WATER FUND

Proposing rate reduction equal to about $105,000.

Proposed $100,000 in water infrastructure investments.

$50,000 allocated for water infrastructure projects

(Rim Rock Water Main).

One Equipment Operator removed from budget due to retirement ($82,000).

Increase to part-time budget of $10,000.

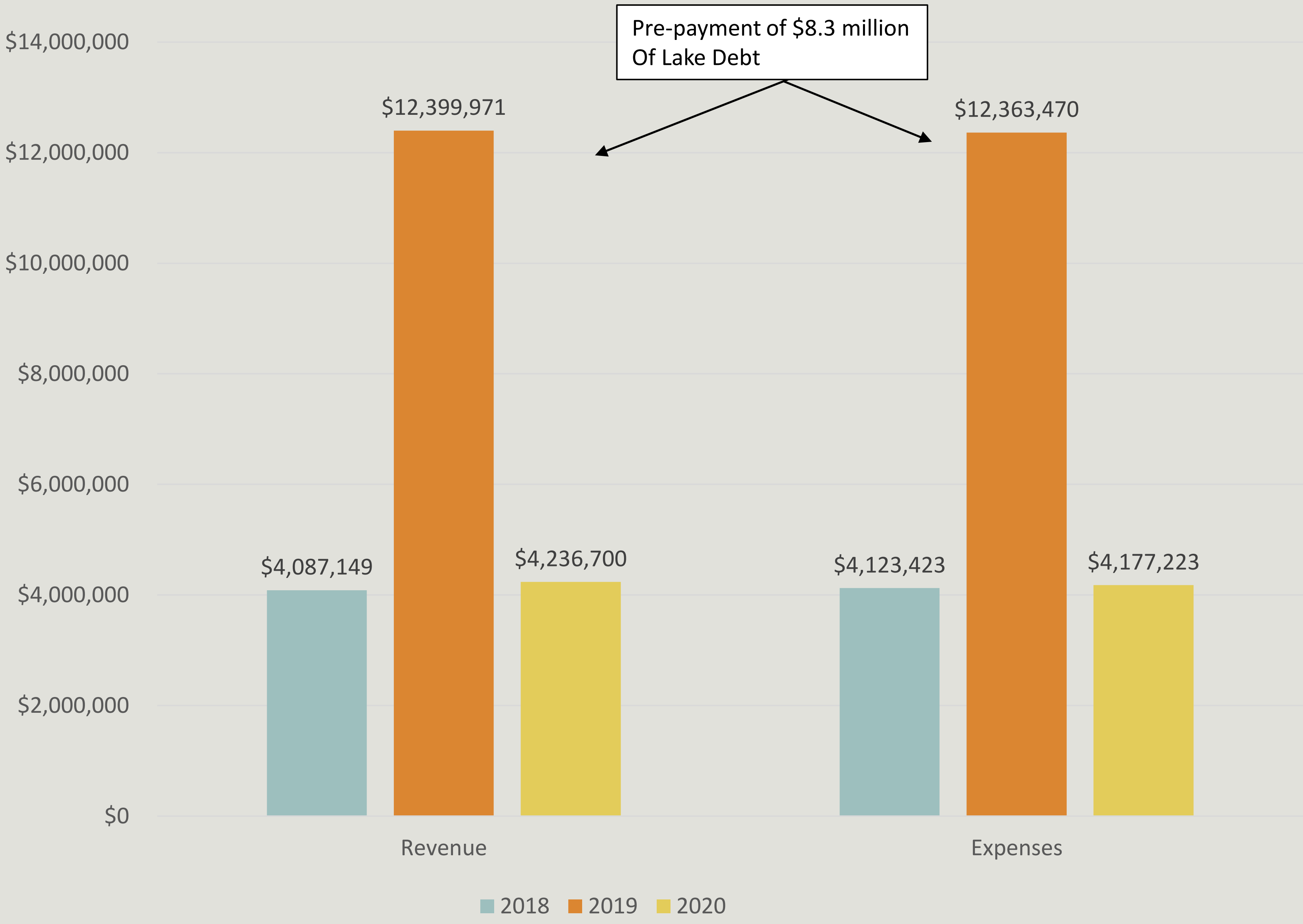
SEWER FUND

No rate increases proposed.

Proposed $100,000 transfer from Water Fund for sewer infrastructure investments.

$35,000 allocated to sewer maintenance projects.

Water Fund



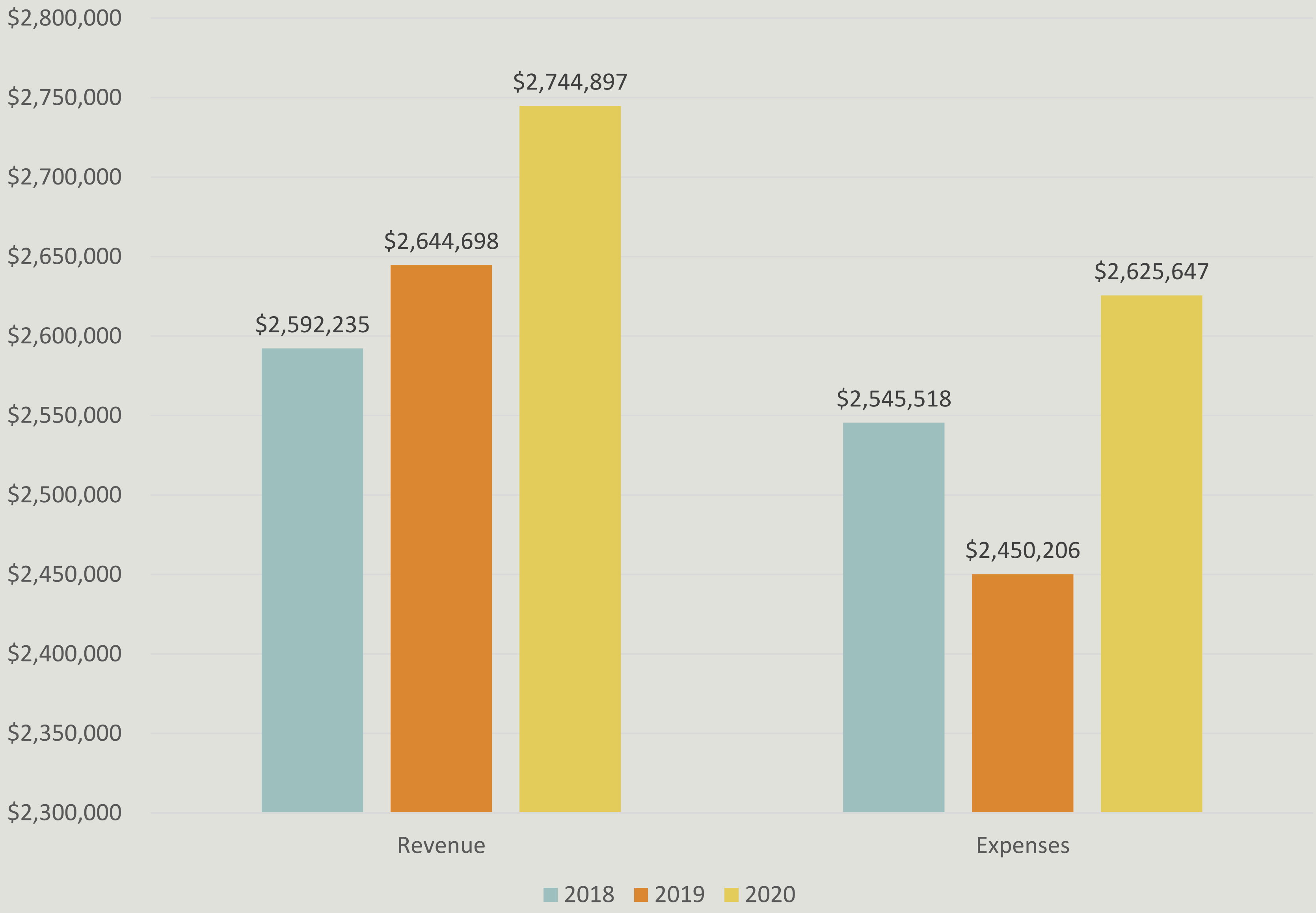
Pre-payment of $8.3 million
Of Lake Debt
$14,000,000
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
$12,399,971
$4,087,149
$4,236,700
$12,363,470
$4,123,423
$4,177,223
Revenue
Expenses
2018
2019
2020

Lake Debt Fund Proposal

Funds previously allocated to Lake Debt for Stages 2 & 3 and Future Lake Debt proposed to be re-allocated as follows:

- Infrastructure Investments:
  - Water: $100,000
  - Sewer: $100,000
- Readiness-to-Serve Rate Reduction: $105,000
- Future Lake Debt Set-Aside: $360,000

Sewer Fund


$2,800,000
$2,750,000
$2,700,000
$2,650,000
$2,600,000
$2,550,000
$2,500,000
$2,450,000
$2,400,000
$2,350,000
$2,300,000
$2,592,235
$2,644,698
$2,744,897
$2,545,518
$2,450,206
$2,625,647
Revenue
Expenses
2018
2019
2020

Fund Summary

REFUSE/RECYCLING FUND

Likely reduction to refuse fee to $14.75.

Anticipated changes to refuse billing structure.

Planning to spend $60,000 on new trash containers of various sizes.

No planned vehicles and equipment replacement.

Planning to spend down balance by about $68,112. Fund will still maintain reserve requirements per policy.

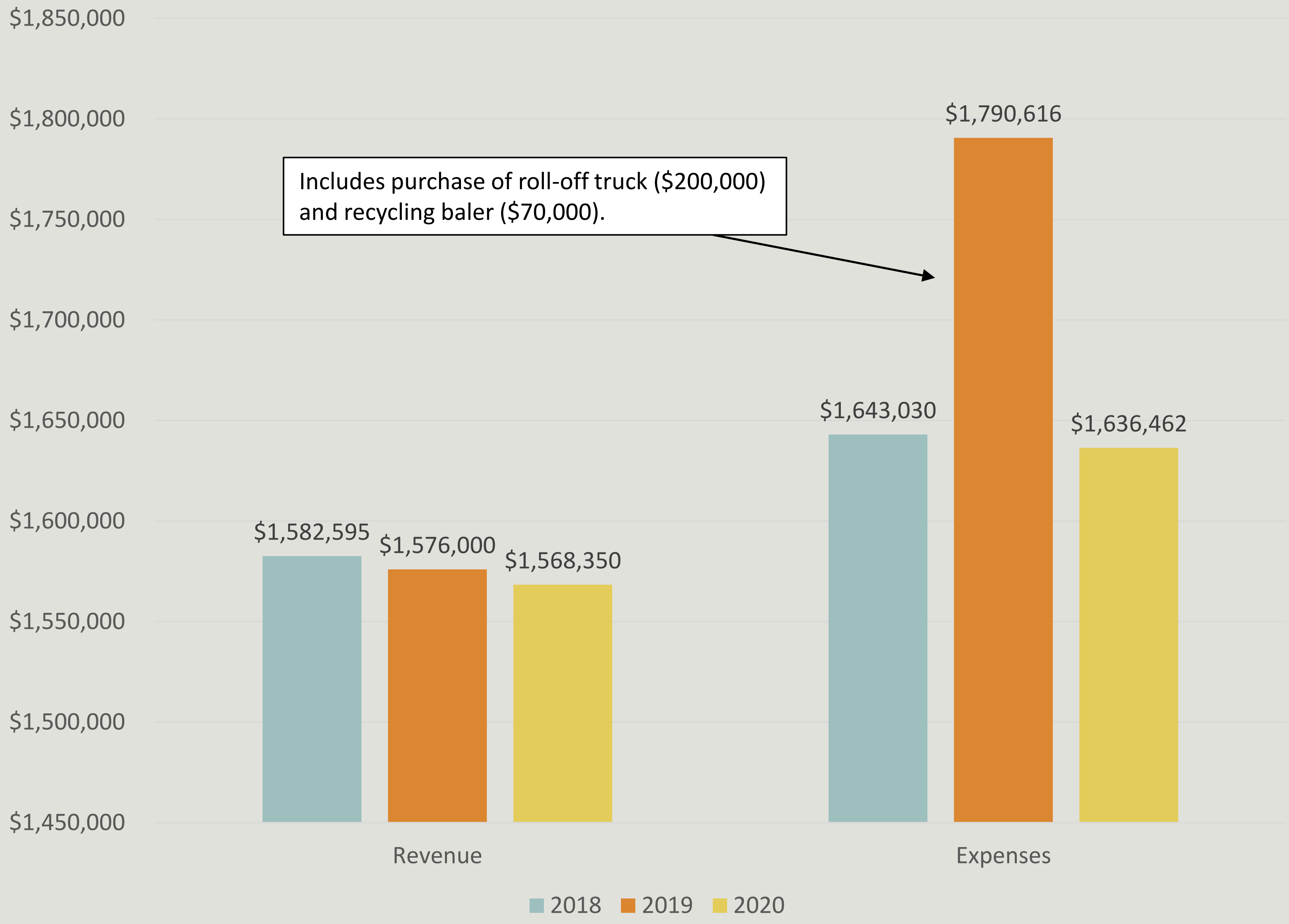
STORMWATER FUND

No assessment increases planned.

Planning to spend down balance by about $27,000 due to personnel expenses exceeding annual revenue.

Fund will continue to focus on Operations and Maintenance projects.

Refuse/Recycling Fund

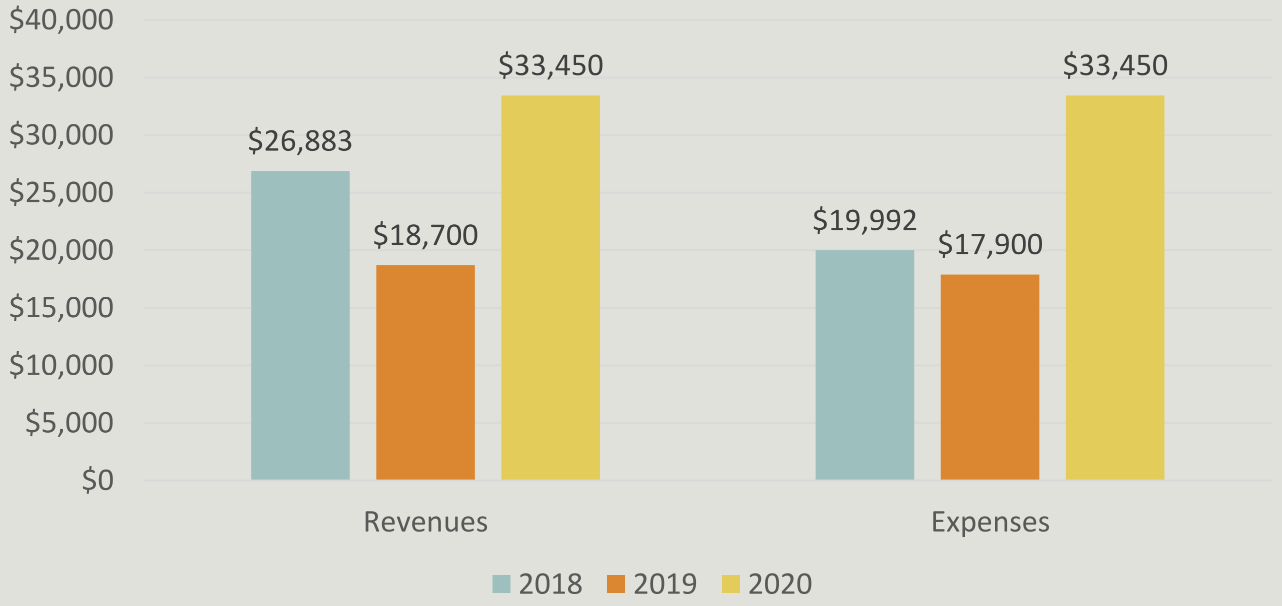


Fund Summary

COMPRESSED NATURAL GAS FUND

No changes proposed.

The CNG Fund has performed well since its inception and will continue to do so given the City's reliance on compressed natural gas as a fuel source.



Non-Operational Funds

SPECIAL PROJECT FUNDS THAT MUST BE ALLOCATED PER STATUTE, LOCAL ORDINANCE, OR POLICY.

Fund Summary

STREET SALES TAX FUND

Continuation of $600,000 allocation for street maintenance:

- $500,000 to major maintenance such as mill and overlays
- $100,000 to minor maintenance such as crack sealing, pothole patching, etc.

EXCESS SALES TAX FUND

Est. excess sales tax of $283,000 available for allocation next year based on current sales tax trend.

Excess Sales Tax Committee has $349,000 to allocate to various projects in 2020.

Staff is requesting $30,000 allocated to Arena Feasibility Study be re-allocated to other projects.

Fund Summary

ECONOMIC DEVELOPMENT SALES TAX FUND

Annual appropriation of $100,000 from the one-cent sales tax.

Allocating up to $25,000 for business park marketing and $50,000 for industrial marketing in 2019-20.

City continues to make annual payment to John K. Fisher per economic development incentive agreement. The City has averaged an annual pay-out of about $13,000 based on sales volumes. The agreement has eight years remaining, or will expire once $204,425 is paid.

INDUSTRIAL MILL LEVY FUND

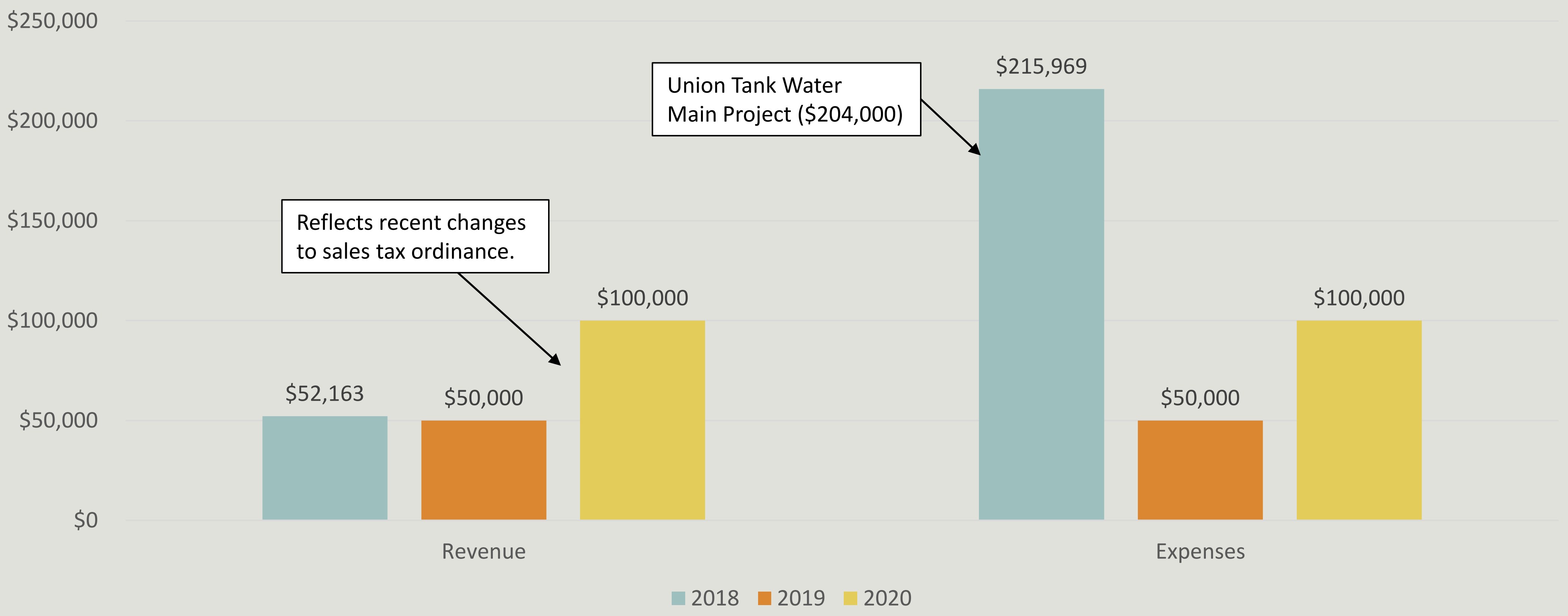
Fund receives one mill, or about $92,000, each year.

Allocation of $132,723 to El Dorado, Inc. as contribution match and contractual services for economic development.

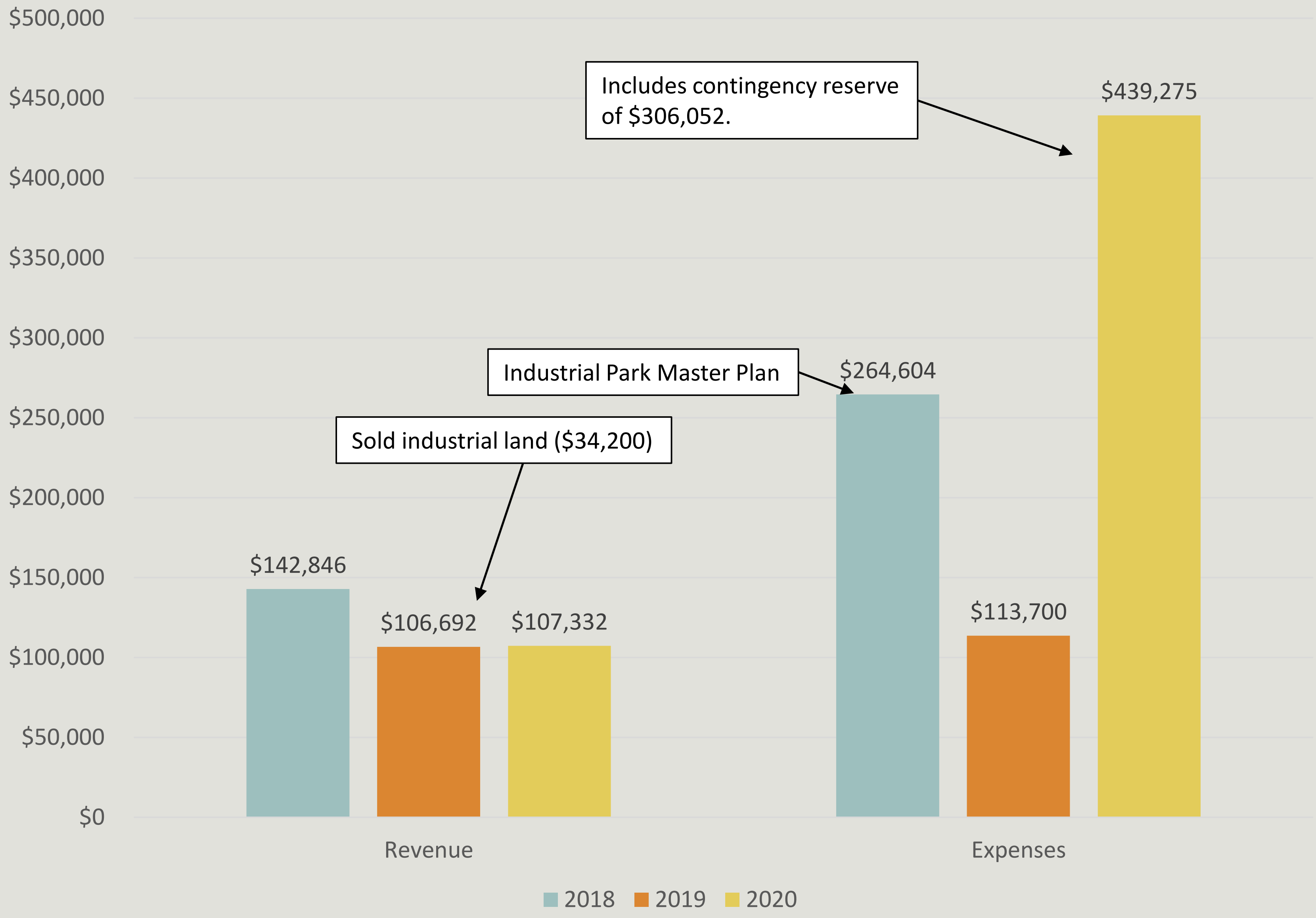
Anticipating an expense for real estate acquisition in 2019.

Planning to spend down cash balance by $21,000.

Economic Development Sales Tax Fund



Industrial Mill Levy Fund



Fund Summary

SPECIAL PARK AND RECREATION FUND

Fund receives about $29,000 from Kansas Alcohol Taxes.

Proceeds must be used on park improvements.

Projects not funded through excess sales taxes or with other revenue sources will be considered for these funds.

SPECIAL ALCOHOL FUND

Fund receives about $29,000 from Kansas Alcohol Taxes.

Proceeds must be used on drug and alcohol prevention programs and domestic violence victim assistance.

Funds have typically been awarded to local non-profits that address these areas such as SCARF and Family Life Center.

Fund Summary

LIBRARY FUND

The Library operates as a component unit of the City by state law.

The City includes the Library's budget as part of its budget, although the City does not have direct oversight of the Library.

Library employees are considered employees of the City, and are included in the City's benefits and pay plan.

Presently, the City budgets about five mills to fund the Library's operations.

SENIOR CENTER FUND

Receives about $47,000 from County and the City transfers about $47,500 from General Fund for operation of the Senior Center.

The Senior Center is managed by its Board of Directors and has no direct affiliation with the City other than employment status of its director; the director is an employee of the City.

The City exercises no other oversight of the center's operations or programming.

Capital Projects

PROPOSED CAPITAL PROJECTS FOR 2020

Proposed Capital Projects

MAJOR STREET PROJECTS

9th Avenue from Taylor Street to Gordy Street
- Est. Cost: $1.2 million
  - City at-large: $1.06 million (88%)
  - Special assessments: $200,000
- Est. annual debt service: $88,882

Norris Drive from 3rd Avenue to 6th Avenue
- Est. Cost: $934,000
  - City at-large: $250,000 (27%)
  - Special assessments: $684,000
- Est. annual debt service: $65,781

AIRPORT PROJECTS

Airport Runway Lighting Project
- Est. Cost: $450,000
  - Federal Grant: $405,000 (90%)
  - City At-Large: $45,000

Airport PAPI Lighting Project
- Est. Cost: $360,000
  - Federal Grant: $324,000 (90%)
  - City At-Large: $36,000

Proposed Capital Projects

WATER AND SEWER PROJECTS

Water Main Replacement

- Planned Expense: $50,000
  - Rimrock Road

Cured-in-Place Piping (CIPP)

- Planned Expense: $35,000

PARK PROJECTS

Largely determined by allocation of excess sales tax funds. Projects may include:

- North Main Playground Equipment: $80,000
- Gordy Park Shelter: $40,000
- Activity Center Basketball Goals: $10,000

Proposed Capital Projects

Other Projects

Largely determined by allocation of excess sales tax funds. Recommended projects include:

- Miniature Golf Course: $80,000
- Senior Center Parking Lot: $67,200
- Public Works Roof Replacement: $61,000
- McDonald Stadium Project Bank: $40,000
- Fire Station No. 1 Doors: $24,000
- Oil Museum Sign Replacement: $17,296
- El Dorado Main Street Façade Grant Program: $5,000
- Chamber of Commerce Grant Program: $5,000

Proposed Capital Projects

<u>Vehicles and Equipment</u> *(Funded from Vehicle and Equipment Reserve Fund)*

Police Patrol Vehicles (2): $74,000

Wildland Fire Apparatus: $60,000

2-Ton Truck: $30,000

Mid-Sized Truck (½ to ¾ ton): $35,000

Next Steps

Next Steps

City Commission determines if there are any changes needed in the proposed budget or if there are any questions needed to be answered prior to consideration.

If not, the City Commission authorizes the Notice of Budget Hearing to be published in the official newspaper at least ten days prior to the hearing.

Budget Hearing would be scheduled for the August 5th regular meeting. The Commission could adopt the budget following the hearing or table the decision until the following meeting.

The City Commission formally adopts the proposed budget and certified copies are sent to the County. Certified copies must be sent to the County Clerk by August 25th.

The budget becomes effective January 1, 2020.

Questions?

2020

CERTIFICATE

To the Clerk of Butler, State of Kansas
We, the undersigned, officers of
El Dorado
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 expenditures for the various funds for the year 2020; and
(3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	12,862,387	3,256,778	
Debt Service	10-113	9	2,100,961	1,019,431	
Library	12-1220	9	506,524	464,790	
Airport	3-3113	10	355,213	92,810	
Industrial Mill Levy	12-1617h	10	436,416	92,958	
Major Street		11	1,257,520		
Stormwater		11	529,374		
Eco Dev Sales Tax		12	156,148		
Prairie Trails Restaurant/Golf		12			
Special Parks & Recreation		13	92,079		
Special Alcohol Program		13	57,938		
Tourism		14	518,231		
Water Utility		14	4,177,223		
Sewer Utility		15	2,625,647		
Refuse Utility		15	1,636,462		
CNG		16	33,450		
Data Processing		16	1,476,420		
Construction		17	518,589		
El Dorado Senior Center		17	99,452		
Ordinance Street Sales Tax		18	1,620,668		
Excess Sales Tax		18	1,809,833		
Building Demolition		19	51,402		
Cemetery		20			
Non-Budgeted Funds-A		21			
Totals		xxxxxx	32,921,937	4,926,767	
					County Clerk's Use Only
Budget Summary		22			
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) 5,084,545
Does the City need to hold an election? NO

Assisted by:

Address:

Email:

Attest:__________________, 2019

County Clerk

Vince Haines, Mayor

Matt Guthrie, Commissioner

Gregg Lewis, Commissioner

Nick Badwey, Commissioner

Kendra Wilkinson, Commissioner

Governing Body

CPA Summary

El Dorado 2020

Computation to Determine Limit for 2020

			Amount of Levy
1. Total tax levy amount in 2019 budget		+ $	4,874,859
2. Library levy in 2019 budget		- $	
Other tax entity levy in 2019 budget		- $	
3. Net tax levy		$	4,874,859

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :		+ 1,110,188		
5. Increase in personal property for 2019 :				
5a. Personal property 2019	+ 2,584,130			
5b. Personal property 2018	- 2,458,390			
5c. Increase in personal property (5a minus 5b)		+ 125,740		
		(Use Only if > 0)		
6. Valuation of annexed territory for 2019 :				
6a. Real estate	+ 0			
6b. State assessed	+ 0			
6c. New improvements	+ 0			
6d. Total adjustment (sum of 6a, 6b, and 6c)		+ 0		
7. Valuation of property that has changed in use during 2019 :		+ 513,162		
8. Expiration of property tax abatements		+ 0		
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)		+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		1,749,090		
11. Total estimated valuation July 1, 2019	92,958,433			
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0192		
13. Percentage adjustment increase (12 times 3)			+ $	93,483
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)				1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)			$	73,123
16. Total Percentage Adjustments			$	**166,606**

2020 Revenue Adjustments

17.	Property tax revenues for debt service in 2020 budget:			+	1,019,431
	Property tax revenues for debt service in 2019 budget:			-	976,351
	Increase property tax revenues spent on debt service				43,080
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	
	Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	
	Increase property tax revenues spent on public building commission and lease payments				0
19.	Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)			+	
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:			+	
21.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:			+	
23.	Law enforcement expenses - 2020 budget:		+		
	Law enforcement expenses - 2019 budget:		-		
	CPI adjustment	1.50%	0		
	Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)			+	0
24.	Fire protection expenses - 2020 budget:		+		
	Fire protection expenses - 2019 budget:		-		
	CPI adjustment	1.50%	0		
	Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)			+	0
25.	Emergency medical expenses - 2020 budget:		+		
	Emergency medical expenses - 2019 budget:		-		
	CPI adjustment	1.50%	0		
	Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)			+	0
26.	**Total Revenue Adjustments**				**43,080**

El Dorado 2020

Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
	Other tax entity levy - 2020 budget:	+	
28.	**Total Levies on Behalf of Another Political or Governmental Subdivision**	+	0
29.	**Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)**	+	
30.	**Total Computed Tax Levy**		**5,084,545**

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**#DIV/0!**	

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		73,123
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		73,123
Exemption from Election Requirment		**Yes**

El Dorado 2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund	Ad Valorem Levy	Allocation for Year 2020				
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,242,944	377,283	4,383	1,327	22,936	0
Debt Service	976,351	113,589	1,319	399	6,905	0
Library	447,625	52,077	605	183	3,166	0
Airport	115,960	13,491	157	47	820	0
Industrial Mill Levy	91,979	10,701	124	38	651	0
TOTAL	4,874,859	567,141	6,588	1,994	34,478	0

County Treas Motor Vehicle Estimate	567,141				
County Treas Recreational Vehicle Estimate		6,588			
County Treas 16/20M Vehicle Estimate			1,994		
County Treas Commercial Vehicle Tax Estimate				34,478	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor 0.11634

Recreational Vehicle Factor 0.00135

16/20M Vehicle Factor 0.00041

Commercial Vehicle Factor 0.00707

Watercraft Factor 0.00000

El Dorado 2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Tourism	General	42,000	42,000	42,000	S-1323
CID	General	-	7,740	7,740	
Excess Sales Tax	General	288,277	286,641	300,000	12-101a
Excess Sales Tax	Expendable Trust	3,000	-	-	S-1323
Excess Sales Tax	Construction	227,000	-	200,000	12-1,118
General	Prairie Trails	196,875	197,356	-	12-2908
General	Excess Sales Tax	649,496	500,000	500,000	12-101a
General	Ordinance Street Sales Tax	600,000	600,000	600,000	S-1323
General	Major Street	-	105,585	718,089	12-101a
General	Building Demolition	-	16,000	16,000	S-1323
General	Expendable Trust	13,642	-	15,770	S-1323
General	Bond and Interest	-	-	200,000	12-6a16
General	Construction	969	-	-	12-101a
Water	Lake Debt Reserve	225,000	225,000	360,000	12-825d
Water	Sewer	-	-	100,000	12-631o
Lake Debt Reserve	Industrial Mill Levy	423,064	-	-	
Lake Debt Reserve	Tourism	423,064	-	-	
Lake Debt Reserve	Water	687,510	8,180,641	-	
Lake Debt Reserve	Sewer	687,510	-	-	
Lake Debt Reserve	Refuse	211,654	-	-	
Construction	Bond and Interest	-	31,031	-	12-6a16
Bond and Interest	Construction	11,818	-	-	12-1,118
Water	Construction	161,265	-	-	12-1,118
Sewer	Construction	46,208	-	-	12-1,118
Airport	Construction	-	45,000	66,000	3-601
Economic Development	Construction	204,306	-	-	12-1,118
Industrial Mill Levy	Construction	14,054	-	-	12-1,118
Major Street	Equipment Reserve	-	29,965	29,965	12-1,117
Refuse	Equipment Reserve	-	59,123	59,123	12-1,117
Cemetery	Equipment Reserve	3,861	-	-	12-1,117
	Totals	5,120,573	10,326,082	3,214,687	
	Adjustments		8,188,381	7,740	
	Adjusted Totals	5,120,573	2,137,701	3,206,947	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

El Dorado

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	11/15/10	11/01/25	2.51	2,195,000	715,000	5-01/11-01	11/01	20,983	100,000	18,583	105,000
Series 2011	12/15/11	11/01/32	2.88	5,715,000	4,135,000	5-01/11-01	11/01	122,250	255,000	116,513	270,000
Series 2013-Series 2006 Refunding	06/27/13	11/01/21	1.91	2,685,000	1,180,000	5-01/11-01	11/01	17,140	385,000	12,328	395,000
Series 2013-New Money	06/27/13	11/01/28	1.91	3,960,000	2,755,000	5-01/11-01	11/01	57,233	255,000	54,045	255,000
Series 2015-Series 2008 Refunding	08/20/15	11/01/23	1.79	1,725,000	1,270,000	5-01/11-01	11/01	43,450	235,000	36,400	245,000
Series 2015-New Money	08/20/15	11/01/25	1.95	2,212,000	1,610,000	5-01/11-01	11/01	50,600	215,000	44,150	215,000
Series 2016	08/31/16	11/01/27	1.44	8,515,000	7,005,000	5-01/11-01	11/01	126,150	790,000	116,275	795,000
Series 2019	05/01/19	11/01/39	3.00	2,835,000	0	5-01/11-01	11/01	0	0	127,575	70,000
Total G.O. Bonds					**18,670,000**			**437,806**	**2,235,000**	**525,869**	**2,350,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State Revolving Loan	11/4/11	3/1/33	2.43	2,106,252	974,651	3-1/9-1	3-1/9-1	20,940	56,816	19,694	58,205
State Revolving Loan	2/26/15	9/1/36	2.20	1,058,908	957,809	3-1/9-1	3-1/9-1	18,464	43,898	17,604	44,869
Temporary Note	06/11/15	6/1/19	1.76	2,548,000	2,548,000	6-1/12-1	6/1/2019	22,422	2,548,000	-	-
Total Other					**4,480,460**			**61,826**	**2,648,714**	**37,298**	**103,074**
Total Indebtedness					**23,150,460**			**499,632**	**4,883,714**	**563,167**	**2,453,074**

El Dorado

2020

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2019	Payments Due 2019	Payments Due 2020
2013 Sutphen Custom S1							
Pumper	5/8/2013	60	2.59	444,354	24,158	24,158	0
2016 Pierce 100' Aerial Platform							
Truck and the related equipment	5/5/2015	120	1.96	1,152,052	850,881	113,015	115,237
				Totals	**875,039**	**137,173**	**115,237**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2020

Library found in: El Dorado
Butler

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2019	Proposed Year 2020
Ad Valorem	$447,625	$464,790
Delinquent Tax	$0	$0
Motor Vehicle Tax	$56,761	$52,077
Recreational Vehicle Tax	$534	$605
16/20M Vehicle Tax	$0	$183
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$504,920	$517,655
Difference in Total Taxes:	$12,735	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$91,955,885	$92,958,433
Did Assessed Valuation Decrease?	No	
Levy Rate	4.868	5.000
Difference in Levy Rate:	0.132	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

El Dorado 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,861,331	3,388,005	3,251,100
Receipts:			
Ad Valorem Tax	2,530,980	3,242,944	xxxxxxxxxxxxxxxxxx
Delinquent Tax	118,806		
Motor Vehicle Tax	355,950	346,800	377,283
Recreational Vehicle Tax	3,913	23,752	4,383
16/20M Vehicle Tax			1,327
Commercial Vehicle Tax			22,936
Watercraft Tax	0	2,544	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Uncollectable Tax	0	0	(35,929)
Local Sales Tax	2,642,452	2,500,000	2,500,000
Franchise Tax	1,343,763	1,266,371	1,316,807
Utility Franchise	537,000	537,000	537,000
Licenses and Permits	155,246	106,439	111,439
Federal/State Grants	6,403	9,559	9,559
Local Liquor Tax	28,042	40,174	29,896
Gas Tax Refund	1,413	1,650	1,650
HAZMAT	16,000	16,000	16,000
General Government	44,753	47,500	40,000
Public Safety	622,827	591,212	611,520
Animal Control & Shelter	14,250	12,837	12,837
Cemetery	69,415	59,950	59,950
Recreation	85,101	75,966	75,966
Court Fines, Forfeitures & Penalties	395,775	373,373	373,373
Rents & Royalties	20,126	16,487	15,815
Reimbursed Expenses	28,808	0	0
Transfer from Tourism	42,000	42,000	42,000
Transfer from Excess Sales Tax	288,277	286,641	300,000
Transfer from CID	0	7,740	7,740
In Lieu of Taxes (IRB)			
Interest on Idle Funds	17,459	1,272	10,000
Neighborhood Revitalization Rebate			-101,200
Miscellaneous	21,419	14,157	14,157
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,390,178**	**9,622,368**	**6,354,509**
Resources Available:	**12,251,509**	**13,010,373**	**9,605,609**

El Dorado

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	12,251,509	13,010,373	9,605,609
Expenditures:			
Administration	499,368	676,220	710,844
Engineering	686,082	746,666	763,802
Legal/Judicial	213,770	268,638	268,884
Environmental Services	68,250	84,033	162,822
Police	2,176,969	2,534,762	2,610,516
Fire	1,754,590	1,765,396	1,786,945
Public Works	553,413	695,385	0
Park Maintenance	340,800	386,959	389,993
Animal Control	139,639	150,112	156,325
Cemetery	163,818	205,859	212,713
Recreation	665,636	666,841	691,661
Swimming Pool	140,187	159,461	166,725
Transfers	1,460,982	1,418,941	2,049,859
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	8,863,504	9,759,273	9,971,089
Cash Forward (2020 column)			2,891,298
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,863,504**	**9,759,273**	**12,862,387**
Unencumbered Cash Balance Dec 31	3,388,005	3,251,100	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	10,762,081	10,480,658	12,862,387
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,862,387
		Tax Required	3,256,778
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	3,256,778

CPA Summary

El Dorado 2020

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Administration			
Salaries	26,480	21,905	34,684
Contractual	454,040	645,815	667,660
Commodities	7,095	8,500	8,500
Capital Outlay	11,753	0	0
Total	**499,368**	**676,220**	**710,844**
Engineering			
Salaries	457,112	480,306	497,442
Contractual	223,262	254,260	254,260
Commodities	5,708	12,100	12,100
Capital Outlay			
Total	**686,082**	**746,666**	**763,802**
Legal/Judicial			
Salaries	68,940	72,368	72,114
Contractual	110,543	150,570	151,070
Commodities	34,287	45,700	45,700
Capital Outlay			
Total	**213,770**	**268,638**	**268,884**
Environmental Services			
Salaries	49,732	70,633	144,922
Contractual	1,539	2,400	2,400
Commodities	16,979	11,000	15,500
Capital Outlay			
Total	**68,250**	**84,033**	**162,822**
Police			
Salaries	1,929,432	2,278,512	2,344,366
Contractual	150,581	161,950	162,850
Commodities	96,956	94,300	103,300
Capital Outlay			
Total	**2,176,969**	**2,534,762**	**2,610,516**
Fire			
Salaries	1,316,660	1,408,298	1,451,263
Contractual	111,917	114,292	115,642
Commodities	100,090	89,675	91,175
Capital Outlay	225,923	0	0
Debt Retirement	0	153,131	128,865
Total	**1,754,590**	**1,765,396**	**1,786,945**
Public Works			
Salaries	421,279	549,585	0
Contractual	77,443	74,500	0
Commodities	54,691	71,300	0
Capital Outlay			
Total	**553,413**	**695,385**	**0**
Park Maintenance			
Salaries	234,093	292,109	290,308
Contractual	39,909	35,600	37,635
Commodities	66,798	59,250	62,050
Capital Outlay			
Total	**340,800**	**386,959**	**389,993**
Page 1 - Total	**6,293,242**	**7,158,059**	**6,693,806**

El Dorado 2020

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Animal Control			
Salaries	110,226	116,462	119,675
Contractual	20,578	25,550	26,550
Commodities	8,835	8,100	10,100
Capital Outlay			
Total	**139,639**	**150,112**	**156,325**
Cemetery			
Salaries	118,255	152,659	159,413
Contractual	23,538	22,150	22,550
Commodities	22,025	31,050	30,750
Capital Outlay			
Total	**163,818**	**205,859**	**212,713**
Recreation			
Salaries	451,055	446,301	476,907
Contractual	151,035	145,490	135,154
Commodities	63,546	75,050	79,600
Capital Outlay			
Total	**665,636**	**666,841**	**691,661**
Swimming Pool			
Salaries	94,744	103,911	111,175
Contractual	14,203	12,900	13,650
Commodities	31,240	42,650	41,900
Total	**140,187**	**159,461**	**166,725**
Transfers			
Transfer to Prairie Trails	196,875	197,356	0
Transfer to Excess Sales	649,496	500,000	500,000
Transfer to Ordinance Sales Tax	600,000	600,000	600,000
Transfer to Major Streets	0	105,585	718,089
Transfer to Construction	969	0	0
Transfer to Building Demolition	0	16,000	16,000
Transfer to Expendable Trust	13,642	0	15,770
Transfer to Bond & Interest	0	0	200,000
Total	**1,460,982**	**1,418,941**	**2,049,859**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	2,570,262	2,601,214	3,277,283
Page 1 -Total	**6,293,242**	**7,158,059**	**6,693,806**
Grand Total	**8,863,504**	**9,759,273**	**9,971,089**

(Note: Should agree with general sub-totals.)

El Dorado 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	151,448	312,329	300,329
Receipts:			
Ad Valorem Tax	1,196,379	976,351	xxxxxxxxxxxxxxxxxx
Delinquent Tax	41,763	0	
Motor Vehicle Tax	128,509	163,924	113,589
Recreational Vehicle Tax	1,416	11,228	1,319
16/20M Vehicle Tax	0	1,203	399
Commercial Vehicle Tax			6,905
Watercraft Tax			0
Uncollectable Tax	0	-43,031	-9,749
Concessions and Leases	120,763	120,763	120,763
Special Assessments	270,655	289,648	350,397
Delinquent Special Assesments	20,360	27,932	28,000
Sale of Real Estate	840	0	0
Sale of Bonds	0	192,915	0
Transfer from Construction	0	31,031	0
Transfer from General	0	0	200,000
Neighborhood Revitalization Rebate			-30,422
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,780,685**	**1,771,964**	**781,201**
Resources Available:	**1,932,133**	**2,084,293**	**1,081,530**
Expenditures:			
Contractual Services	3,282	1,600	2,200
GO Bond Principal	1,300,803	1,309,643	1,417,095
GO Bond Interest	303,901	417,946	381,337
Cost of Issuance	0	54,775	0
Transfer to Construction	11,818	0	0
Cash Basis Reserve (2020 column)			300,329
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,619,804**	**1,783,964**	**2,100,961**
Unencumbered Cash Balance Dec 31	312,329	300,329	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,883,449	2,200,698	2,100,961
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,100,961
		Tax Required	1,019,431
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	1,019,431

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	391,363	447,625	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,974		
Motor Vehicle Tax	57,346	56,761	52,077
Recreational Vehicle Tax	631	534	605
16/20M Vehicle Tax	0	0	183
Commercial Vehicle Tax	0	0	3,166
Watercraft Tax	0	393	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-14,297
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**468,314**	**505,313**	**41,734**
Resources Available:	**468,314**	**505,313**	**41,734**
Expenditures:			
Appropriation to Bradford Memorial Library	468,314	505,313	506,524
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**468,314**	**505,313**	**506,524**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	479,159	505,313	506,524
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	506,524
		Tax Required	464,790
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	464,790

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	39,707	81,668	81,668
Receipts:			
Ad Valorem Tax	62,398	115,960	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,269		
Motor Vehicle Tax	9,939	8,550	13,491
Recreational Vehicle Tax	109	585	157
16/20M Vehicle Tax			47
Commercial Vehicle Tax			820
Watercraft Tax	0	63	0
Uncollectable Tax	0	0	-5,380
Intergovernmental	20,061	0	
Charges for Services	171,519	163,850	166,300
Neighborhood Revitalization Rebate			-2,770
Miscellaneous	7,175	6,260	8,070
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**273,470**	**295,268**	**180,735**
Resources Available:	313,177	376,936	262,403
Expenditures:			
Personal Services	-393	76,940	71,075
Contractual Services	55,252	38,200	40,200
Commodities	90,848	89,500	89,750
Capital Outlay	39,066	0	0
Debt Retirement	46,736	45,628	44,520
Transfer to Construction	0	45,000	66,000
Cash Forward (2020 column)			43,668
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**231,509**	**295,268**	**355,213**
Unencumbered Cash Balance Dec 31	81,668	81,668	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	316,332	319,340	355,213
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	355,213
		Tax Required	92,810
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	92,810

Adopted Budget **Industrial Mill Levy**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	37,644	338,951	331,943
Receipts:			
Ad Valorem Tax	80,412	91,979	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,813	0	
Motor Vehicle Tax	11,494	11,017	10,701
Recreational Vehicle Tax	119	755	124
16/20M Vehicle Tax			38
Commercial Vehicle Tax			651
Watercraft Tax	0	81	0
Sale of Real Estate	34,200	0	0
Concessions and Leases	0	0	2,860
Transfer from Lake Debt Reserve	423,064	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,859
Miscellaneous	12,808	2,860	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**565,910**	**106,692**	**11,515**
Resources Available:	**603,554**	**445,643**	**343,458**
Expenditures:			
Contractual Services	210,498	113,700	133,223
Debt Retirement	40,051	0	0
Transfer to Construction	14,054	0	0
Cash Forward (2020 column)			303,193
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**264,603**	**113,700**	**436,416**
Unencumbered Cash Balance Dec 31	338,951	331,943	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	542,176	494,840	436,416
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	436,416
		Tax Required	92,958
	Delinquent Comp Rate:	0.0%	0
		Amount of 2019 Ad Valorem Tax	92,958

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Major Street**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	55,839	38,351	38,351
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Licenses & Permits	8,969	10,780	7,500
Intergovernmental Revenue	502,050	493,580	493,580
Transfer from General Fund	0	105,585	718,089
Miscellaneous	746		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**511,765**	**609,945**	**1,219,169**
Resources Available:	**567,604**	**648,296**	**1,257,520**
Expenditures:			
Personal Services	271,313	368,780	811,470
Contractual Services	37,417	32,450	114,477
Commodities	177,629	178,750	260,050
Capital Outlay	42,894	0	0
Transfer to Equipment Reserve	0	29,965	29,965
Cash Forward (2020 column)			41,558
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**529,253**	**609,945**	**1,257,520**
Unencumbered Cash Balance Dec 31	38,351	38,351	0
2018/2019/2020 Budget Authority Amount:	694,374	630,349	1,257,520

Adopted Budget

Stormwater	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	166,544	238,072	219,249
Receipts:			
Intergovernmental	175	300	300
Special Assessments	302,809	309,825	309,825
Delinquent Special Assessments	15,390	18,000	0
Interest on Idle Funds			
Miscellaneous	100	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**318,474**	**328,125**	**310,125**
Resources Available:	**485,018**	**566,197**	**529,374**
Expenditures:			
Personal Services	212,386	299,448	289,888
Contractual Services	25,513	23,000	23,100
Commodities	9,047	24,500	24,500
Cash Forward (2020 column)			191,886
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**246,946**	**346,948**	**529,374**
Unencumbered Cash Balance Dec 31	238,072	219,249	0
2018/2019/2020 Budget Authority Amount:	483,363	468,829	529,374

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Eco Dev Sales Tax**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	219,954	56,148	56,148
Receipts:			
Local Sales Tax	50,000	50,000	100,000
Reimbursements	2,163	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,163**	**50,000**	**100,000**
Resources Available:	**272,117**	**106,148**	**156,148**
Expenditures:			
Contractual Services	11,663	50,000	100,000
Transfer to Construction	204,306	0	0
Cash Forward (2020 column)			56,148
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**215,969**	**50,000**	**156,148**
Unencumbered Cash Balance Dec 31	56,148	56,148	0
2018/2019/2020 Budget Authority Amount:	252,693	274,955	156,148

Adopted Budget

Prairie Trails Restaurant/Golf	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	39,482	77,009	0
Receipts:			
Golf Merchandise Sales	29,821	2,391	0
Concession, Food & Beverage Sale	43,068	210	0
Golf Fees	245,924	2,281	0
Transfers from General Fund	196,875	197,356	0
Miscellaneous	10,488	318	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**526,176**	**202,556**	**0**
Resources Available:	**565,658**	**279,565**	**0**
Expenditures:			
Personal Services	326,826	48,813	0
Contractual Services	70,084	146,406	0
Commodities	91,739	7,337	0
Cash Forward (2020 column)		77,009	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**488,649**	**279,565**	**0**
Unencumbered Cash Balance Dec 31	77,009	0	0
2018/2019/2020 Budget Authority Amount:	647,414	567,583	0

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	14,757	45,199	60,433
Receipts:			
Parkland Development Fee	2,400	1,750	1,750
Liquor Tax	28,042	24,484	29,896
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,442**	**26,234**	**31,646**
Resources Available:	**45,199**	**71,433**	**92,079**
Expenditures:			
Contractual Services	0	2,500	2,500
Commodities	0	8,500	8,500
Cash Forward (2020 column)			81,079
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**11,000**	**92,079**
Unencumbered Cash Balance Dec 31	45,199	60,433	0
2018/2019/2020 Budget Authority Amount:	91,596	40,991	92,079

Adopted Budget

Special Alcohol Program	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,228	28,042	28,042
Receipts:			
Liquor Tax	28,042	12,242	29,896
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,042**	**12,242**	**29,896**
Resources Available:	**44,270**	**40,284**	**57,938**
Expenditures:			
Contractual Services	16,228	12,242	38,000
Cash Forward (2020 column)			19,938
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,228**	**12,242**	**57,938**
Unencumbered Cash Balance Dec 31	28,042	28,042	0
2018/2019/2020 Budget Authority Amount:	29,943	28,471	57,938

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-136,859	259,799	262,831
Receipts:			
Motel Tax	195,007	170,000	170,000
Intergovernmental	3,500	0	0
Rentals	51,790	50,000	50,000
Event Rentals	18,912	0	35,400
Transfer from Lake Debt Reserve	423,064	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**692,273**	**220,000**	**255,400**
Resources Available:	**555,414**	**479,799**	**518,231**
Expenditures:			
Personal Services	69,207	77,468	72,943
Contractual Services	135,463	89,384	218,327
Commodities	8,894	8,116	7,400
Debt Retirement	40,051	0	0
Transfer to General	42,000	42,000	42,000
Cash Forward (2020 column)			177,561
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**295,615**	**216,968**	**518,231**
Unencumbered Cash Balance Dec 31	259,799	262,831	0
2018/2019/2020 Budget Authority Amount:	601,711	459,843	518,231

Adopted Budget

Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	438,237	1,089,472	1,125,973
Receipts:			
Intergovernmental	517	1,000	1,000
Charges for Services	4,043,711	4,153,480	4,171,500
Concessions and Leases	11,863	12,200	12,200
Transfer from Lake Debt Reserve	687,510	8,180,641	0
Miscellaneous	31,057	52,650	52,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,774,658**	**12,399,971**	**4,236,700**
Resources Available:	**5,212,895**	**13,489,443**	**5,362,673**
Expenditures:			
Administration	1,348,203	1,368,345	1,402,458
Treatment	753,112	847,616	934,215
Maintenance & Distribution	690,702	822,353	904,274
Supply	115,741	200,000	200,000
Capital Outlay	53,112	11,130	11,130
Debt Retirement	776,288	8,889,026	265,146
Transfer to Sewer	0	0	100,000
Transfer to Construction	161,265	0	0
Transfer to Lake Debt Reserve	225,000	225,000	360,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,123,423**	**12,363,470**	**4,177,223**
Unencumbered Cash Balance Dec 31	1,089,472	1,125,973	1,185,450
2018/2019/2020 Budget Authority Amount:	4,266,187	12,363,470	4,177,223

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	-382,353	351,873	546,365
Receipts:			
Intergovernmental Revenue	243	250	250
Charges for Services	2,540,975	2,593,448	2,593,647
Concessions and Leases	43,556	40,000	40,000
Transfer from Lake Debt Reserve	687,510	0	0
Transfer from Water	0	0	100,000
Interest on Idle Funds			
Miscellaneous	7460	11000	11000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,279,744**	**2,644,698**	**2,744,897**
Resources Available:	**2,897,391**	**2,996,571**	**3,291,262**
Expenditures:			
Administration	587,421	473,963	454,773
Treatment	731,096	826,961	850,231
Maintenance & Distribution	205,528	243,872	416,781
Capital Outlay	20,555	10,600	10,600
Debt Retirement	954,710	894,810	893,262
Transfer to Construction	46,208	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,545,518**	**2,450,206**	**2,625,647**
Unencumbered Cash Balance Dec 31	351,873	546,365	665,615
2018/2019/2020 Budget Authority Amount:	2,611,475	2,450,206	2,625,647

Adopted Budget

Refuse Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	157,508	492,004	277,388
Receipts:			
Intergovernmental	3,912	2,500	2,500
Charges for Services	1,511,633	1,523,500	1,515,500
Recycling Center	63,499	45,000	45,000
Transfer from Lake Debt Reserve	211,654	0	0
Interest on Idle Funds			
Miscellaneous	3,550	5,000	5,350
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,794,248**	**1,576,000**	**1,568,350**
Resources Available:	**1,951,756**	**2,068,004**	**1,845,738**
Expenditures:			
Administration	1,227,847	1,262,321	1,366,855
Recycling	205,797	191,672	202,984
Capital Outlay	6,071	277,500	7,500
Debt Retirement	20,037	0	0
Transfer to Equipment Reserve	0	59,123	59,123
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,459,752**	**1,790,616**	**1,636,462**
Unencumbered Cash Balance Dec 31	492,004	277,388	209,276
2018/2019/2020 Budget Authority Amount:	1,582,322	1,790,616	1,636,462

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CNG**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	31,820	38,711	39,511
Receipts:			
Charges for Services	25,883	18,700	33,450
Interest on Idle Funds			
Miscellaneous	1,000	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,883**	**18,700**	**33,450**
Resources Available:	**58,703**	**57,411**	**72,961**
Expenditures:			
Contractual Services	19,992	17,900	33,450
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,992**	**17,900**	**33,450**
Unencumbered Cash Balance Dec 31	38,711	39,511	39,511
2018/2019/2020 Budget Authority Amount:	17,500	17,900	33,450

See Tab A

Adopted Budget

Data Processing	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	46,139	154,663	185,220
Receipts:			
Charges for Services	947,870	1,226,200	1,291,200
Interest on Idle Funds			
Miscellaneous	40	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**947,910**	**1,226,200**	**1,291,200**
Resources Available:	**994,049**	**1,380,863**	**1,476,420**
Expenditures:			
Personal Services	621,330	956,208	1,015,306
Contractual Services	171,663	182,842	207,365
Commodities	46,393	47,600	47,660
Capital Outlay	0	8,993	9,000
Cash Forward (2020 column)			197,089
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**839,386**	**1,195,643**	**1,476,420**
Unencumbered Cash Balance Dec 31	154,663	185,220	0
2018/2019/2020 Budget Authority Amount:	1,124,281	1,316,555	1,476,420

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Construction**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	665,620	679,589
Receipts:			
Transfer from General	969	0	0
Transfer from Bond & Interest	11,818	0	0
Transfer from Water	161,265	0	0
Transfer from Sewer	46,208	0	0
Transfer from Airport	0	45,000	66,000
Transfer from Economic Development	204,306	0	0
Transfer from Industrial Mill Levy	14,054	0	0
Transfer from Excess Sales Tax	227,000	0	200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**665,620**	**45,000**	**266,000**
Resources Available:	**665,620**	**710,620**	**945,589**
Expenditures:			
Transfer to Bond & Interest	0	31,031	0
Cash Forward (2020 column)			518,589
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**31,031**	**518,589**
Unencumbered Cash Balance Dec 31	665,620	679,589	427,000
2018/2019/2020 Budget Authority Amount:	309,000	1,560,176	518,589

Adopted Budget

El Dorado Senior Center	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,022	4,743	4,743
Receipts:			
Ad Valorem Tax	48,180	47,180	47,180
Reimbursements	38,000	41,290	47,529
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,180**	**88,470**	**94,709**
Resources Available:	**92,202**	**93,213**	**99,452**
Expenditures:			
Personal Services	58,393	61,140	67,367
Contractual Services	23,003	26,230	26,242
Commodities	6,063	1,100	1,100
Cash Forward (2020 column)			4,743
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**87,459**	**88,470**	**99,452**
Unencumbered Cash Balance Dec 31	4,743	4,743	0
2018/2019/2020 Budget Authority Amount:	106,689	93,217	99,452

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ordinance Street Sales Tax**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	836,741	1,020,668	1,020,668
Receipts:			
Transfer from General	600,000	600,000	600,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**600,000**	**600,000**	**600,000**
Resources Available:	**1,436,741**	**1,620,668**	**1,620,668**
Expenditures:			
Contractual Services	416,073	600,000	600,000
Cash Forward (2020 column)			1,020,668
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**416,073**	**600,000**	**1,620,668**
Unencumbered Cash Balance Dec 31	1,020,668	1,020,668	0
2018/2019/2020 Budget Authority Amount:	1,616,335	1,241,484	1,620,668

Adopted Budget

Excess Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	965,255	1,096,474	1,309,833
Receipts:			
Transfer from General Fund	649,496	500,000	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**649,496**	**500,000**	**500,000**
Resources Available:	**1,614,751**	**1,596,474**	**1,809,833**
Expenditures:			
Transfer to Construction	227,000	0	200,000
Transfer to Expendable Trust	3,000	0	0
Transfer to General Fund	288,277	286,641	300,000
Cash Forward (2020 column)			1,309,833
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**518,277**	**286,641**	**1,809,833**
Unencumbered Cash Balance Dec 31	1,096,474	1,309,833	0
2018/2019/2020 Budget Authority Amount:	1,497,996	1,446,978	1,809,833

CPA Summary

El Dorado 2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Building Demolition**	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		19,402	35,402
Receipts:			
Transfer from General	0	16,000	16,000
Sale of Real Estate	0	0	0
Reimbursements	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**16,000**	**16,000**
Resources Available:	**0**	**35,402**	**51,402**
Expenditures:			
Contractual Services	0	0	0
Land	0	0	0
Cash Forward (2020 column)			51,402
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**51,402**
Unencumbered Cash Balance Dec 31	0	35,402	0
2018/2019/2020 Budget Authority Amount:	0	34,236	51,402

CPA Summary

El Dorado

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Lake Debt Reserve		**Equipment Reserve**		**Self Insurance Reserve**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,385,581	Cash Balance Jan 1	938,938	Cash Balance Jan 1	510,160	Cash Balance Jan 1		Cash Balance Jan 1		2,834,679
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Joint Venture Interest	102,427	Engineering Refunds	76,901	Chares for Services	1,988,418					
Transfer from Water	225,000	Sale of Scrap Material	4,450	Reimbursements	99,858					
Unrealized Gain/Loss	85,714	Transfer from Cemetery	3,861							
Forgiveness of Debt	694,971									
Total Receipts	1,108,112	Total Receipts	85,212	Total Receipts	2,088,276	Total Receipts	0	Total Receipts	0	3,281,600
Resources Available:	2,493,693	Resources Available:	1,024,150	Resources Available:	2,598,436	Resources Available:	0	Resources Available:	0	6,116,279
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfers	2,432,802	Equipment	104,959	Contractual Services	2,143,682					
				Wellness Program	52,673					
Total Expenditures	2,432,802	Total Expenditures	104,959	Total Expenditures	2,196,355	Total Expenditures	0	Total Expenditures	0	4,734,116
Cash Balance Dec 31	60,891	Cash Balance Dec 31	919,191	Cash Balance Dec 31	402,081	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,382,163** **
										1,382,163 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2020

The governing body of

El Dorado

will meet on August 5, 2019 at 6:30 P.M. at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	8,863,504	31.475	9,759,273	35.266	12,862,387	3,256,778	35.035
Debt Service	1,619,804	14.877	1,783,964	10.618	2,100,961	1,019,431	10.967
Library	468,314	4.867	505,313	4.868	506,524	464,790	5.000
Airport	231,509	0.776	295,268	1.261	355,213	92,810	0.998
Industrial Mill Levy	264,603	1.000	113,700	1.000	436,416	92,958	1.000
Major Street	529,253		609,945		1,257,520		
Stormwater	246,946		346,948		529,374		
Eco Dev Sales Tax	215,969		50,000		156,148		
Prairie Trails Restaurant/Golf	488,649		279,565				
Special Parks & Recreation			11,000		92,079		
Special Alcohol Program	16,228		12,242		57,938		
Tourism	295,615		216,968		518,231		
Water Utility	4,123,423		12,363,470		4,177,223		
Sewer Utility	2,545,518		2,450,206		2,625,647		
Refuse Utility	1,459,752		1,790,616		1,636,462		
CNG	19,992		17,900		33,450		
Data Processing	839,386		1,195,643		1,476,420		
Construction			31,031		518,589		
El Dorado Senior Center	87,459		88,470		99,452		
Ordinance Street Sales Tax	416,073		600,000		1,620,668		
Excess Sales Tax	518,277		286,641		1,809,833		
Building Demolition					51,402		
Cemetery	3,861						
Non-Budgeted Funds-A	4,734,116						
Totals	27,988,251	52.995	32,808,163	53.013	32,921,937	4,926,767	53.000
Less: Transfers	5,120,573		10,326,082		3,214,687		
Net Expenditure	22,867,678		22,482,081		29,707,250		
Total Tax Levied	4,592,141		4,874,859		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	86,653,051		91,955,885		92,958,433		

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	22,655,000	26,718,546	18,670,000
Revenue Bonds	0	0	0
Other	4,923,124	4,578,867	4,480,460
Lease Purchase Principal	0	0	875,039
Total	27,578,124	31,297,413	24,025,499

*Tax rates are expressed in mills

Tammy Schaffer

City Official Title: Finance Director

2018 Commission Priorities
Water Sales • Community Image • Industrial and Business Parks • Parks and Recreation • Public Safety

TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Hands-Free Ordinance
DATE: July 5, 2019

Background:
Commissioner Matt Guthrie had mentioned interest in reviewing options for a hands-free ordinance in April. Staff have reviewed what other communities have, and located one in Manhattan, Kansas. The information below would be added to the Standard Traffic Ordinance when it is approved in August if the City Commission approves it.

Listening or Talking on Wireless Communication Devices While Driving.

a) Except as provided in subsection (b), no person shall operate a motor vehicle on a public road or highway while listening or talking on a wireless communication device, unless the wireless communication device is specifically designed and configured to allow hands-free listening and talking, and is used in that manner while driving.
b) The provisions of subsection (a) shall not apply to:
    a. A law enforcement officer or emergency service personnel acting within the course and scope of the law enforcement officer's or emergency service personnel's employment;
    b. A driver in a motor vehicle stopped off the regular traveled portion of the roadway;
    c. A driver talking or listening to a law enforcement agency, health care provider, fire department, or other emergency services agency, for emergency purposes;
    d. A person who is relaying information between transit or for-hire operator and the operator's dispatcher, in which the device is permanently affixed to the motor vehicle; and,
    e. A driver who uses a digital two-way radio device that transmits radio communication transmitted by a station operating on an authorized frequency within the citizen's or family radio service bands in accordance with rules of the Federal Communications Commission; or
    f. A driver who uses an amateur radio and who holds a valid amateur radio operator license, or any other similar license related to such use, issued by the Federal Communications Commission.
c) For the purposes of subsection (a), "hands-free" use shall mean listening or talking on a wireless communication device that has an internal feature or function, or is equipped with a temporary or permanent attachment or addition, that allows listening or talking without the use of either hand, except to activate or deactivate that function of the wireless communication device.
d) There shall be a rebuttable presumption that any person who is driving a motor vehicle and holding a wireless communication device to, or in the immediate proximity of, his or her ear is listening or talking on such device in violation of subsection (a). Immediate proximity shall mean that distance that permits the person to listen or talk on such device, but shall not require physical contact with the person's ear.

Policy Issue:
The City Commission must approve all amendments to the municipal code.

Alternatives:
The City Commission may choose to suggest other changes to the hands-free ordinance.

Fiscal Impact:
There would be no costs incurred by the City.

2018 Commission Priorities
Water Sales • Community Image • Industrial and Business Parks • Parks and Recreation • Public Safety

TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Excess Sales Tax Committee Recommendations
DATE: June 6, 2019

Background:
The 2019 Excess Sales Tax Committee met this year to discuss the allocation of the excess sales tax funds from 2018. The City of El Dorado collected $2,649,496.41 in 2018 from the one cent sales tax. After ordinance items were removed ($600,000 for street rehabilitation, $1,350,000 for property tax reduction and $50,000 for economic development), a total of $679,496.41 was available for allocation by the excess sales tax committee. They met once to review the process and proposals and once for a public hearing after which they provided the following recommendations with a unanimous vote. The committee has requested that should the Commission find that the miniature golf course project is not possible, the committee has provided a second set of recommendations.

The City Commission requested an updated letter from Mr. Wilkinson and a review from the City Attorney on the miniature golf course request at the work session on June 12th. Those items have been provided and are ready for discussion.

Recommendation #1:
Re-allocate the funds from the arena study to the excess sales tax fund and re-distribute them to new projects.

Recommendation #2:
- Additional Property Tax Reduction $300,000
- Senior Center Parking Lot $ 67,200
- McDonald Stadium Project Bank $ 40,000
- Public Works Roof Replacement $ 61,000
- Fire Station No. 1 Doors $ 24,000
- North Main Playground Replacement $ 80,000
- Miniature Golf Course $ 80,000
- Oil Museum Sign Replacement $ 17,296.41
- El Dorado Main Street Façade Grant $ 5,000
- Chamber of Commerce Grant Program $ 5,000

Recommendation #3:
- Additional Property Tax Reduction $300,000
- Senior Center Parking Lot $ 67,200
- McDonald Stadium Project Bank $ 50,000
- Public Works Roof Replacement $ 61,000
- Fire Station No. 1 Doors $ 24,000
- North Main Playground Replacement $ 80,000
- Oil Museum Sign Replacement $ 31,396
- Gordy Park Shelter $ 40,000

- Activity Center Basketball Goals $ 10,000
- El Dorado Main Street Façade Grant $ 5,000
- Chamber of Commerce Grant Program $ 10,000

The committee requested that any funds that are saved while completing the projects listed, be placed in the McDonald Stadium project bank.

Policy Issue:

The City Commission must accept or reject the recommendations of the Sales Tax Committee as they are the ultimate authority for the expenditure of these funds. If they are accepted for consideration and the Commission determines a greater need prior to 2020 when the funds can be spent, they could re-allocate them as they see fit.

Fiscal Impact:

The additional property tax reduction listed allows the City of El Dorado to use up to 3.5 mills for general government services while keeping the mill levy at a lower rate. The funds allocated to the Parks and Recreation Master Plan are not available within the budget and therefore without the sales tax monies, these projects would not be completed for many years.

Trade-offs:

N/A

Staff Recommendation:

Accept the recommendations for consideration.

Commission Actions:

Wilkinson Companies

1100 S Denver

El Dorado, Ks 67042

To whom it may concern:

I would like to apply for excess sales tax to build a new 18-hole miniature golf course in our community. I have been working on this project for several years and have not started on it because of the financial investment that it would take. I believe that it would be an asset to the kids in our community, but I have not found a way to make it a profitable adventure with all the upfront costs. According to a recent survey that the City performed, one of the comments made was, "We need more activities for the kids to do".

In my original request, I was offering to donate a piece of land where the course could be installed. I gladly accepted the recommendation from the Sales Tax Committee to receive about half of what was requested, with the approval of the City Commission. With the reduction of funding, I will need to change the design and the location of the course to make it more economical. This would eliminate my offer to donate the land needed since it will be on my current site.

I had originally planned on setting the course further to the West of the bowling alley. My new plan is to locate it closer to the South Entrance of my building which would allow me to install fencing leading to the course. This would allow me to control admittance to the course without having to build another building. I would be able to run everything from behind the existing front counter with our current POS system.

Please see a sample of the course layout and an overview of the new location that are attached.

The money that I am requesting will cover the costs to build a complete and ready facility. The money would be used for the following items.

1. Fencing
2. Installation of Miniature Golf Holes
3. Sidewalks
4. Landscaping
5. Electrical- lighting and security
6. Dirt work
7. Utilities
8. All necessary equipment to operate a miniature golf facility

The total cost requested will be $80,000.

I do appreciate your consideration for my project. If you have any questions, please feel free to call me anytime.

Wade Wilkinson

316-435-4354

www.adventureandfun.com

AWL Jr.
Specifications

ADVENTURE GOLF SERVICES
1742 Barlow St.
Traverse City, MI. 49686
PH 231-922-8166
FX 231-922-0153

Turf

Hole Cup

Suggested pathway
(drawing only)

Rubber Bumper Edging 51)
6' pcs (306' LF)

Shoot over
Bridges

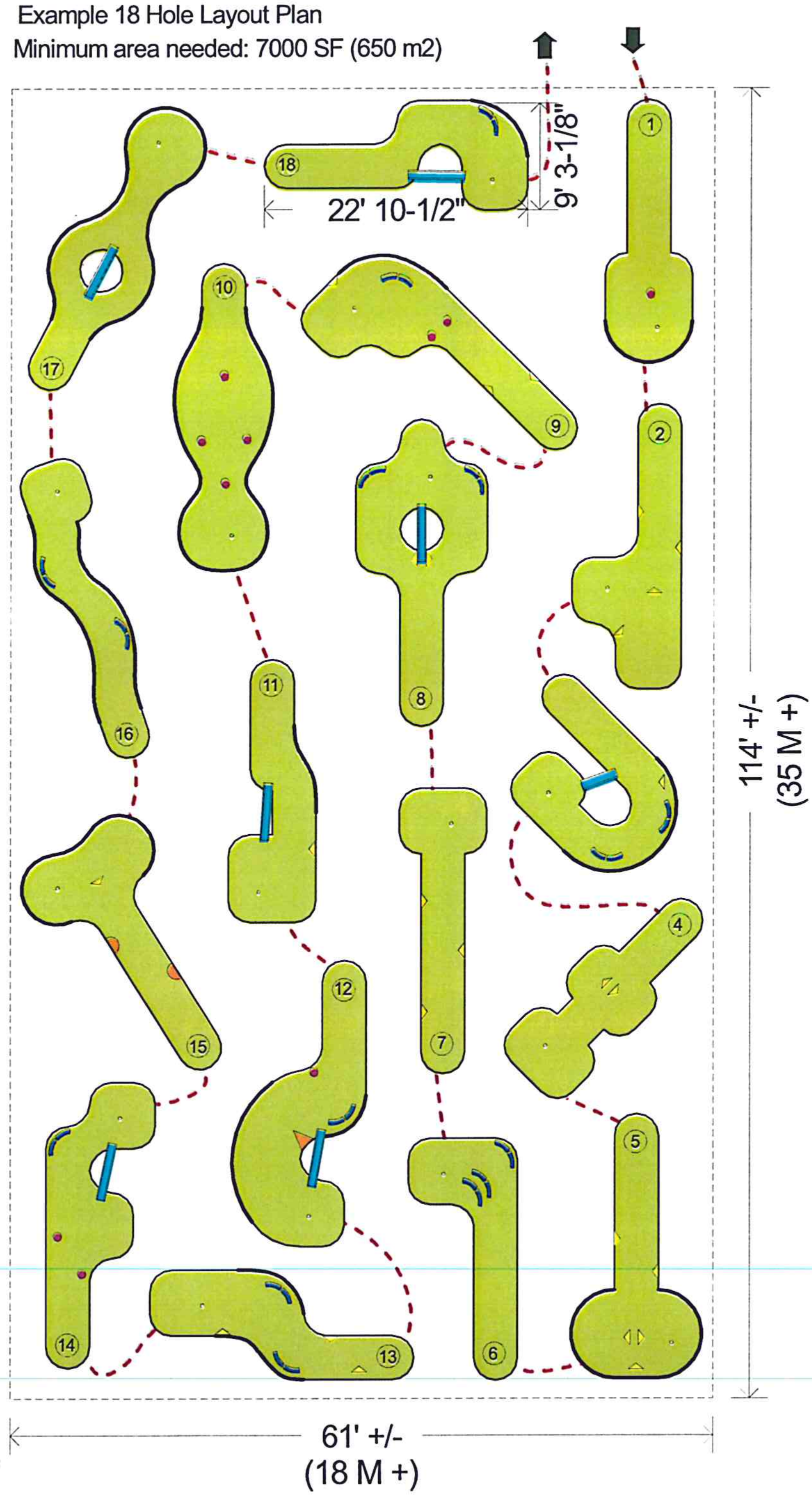
(6)

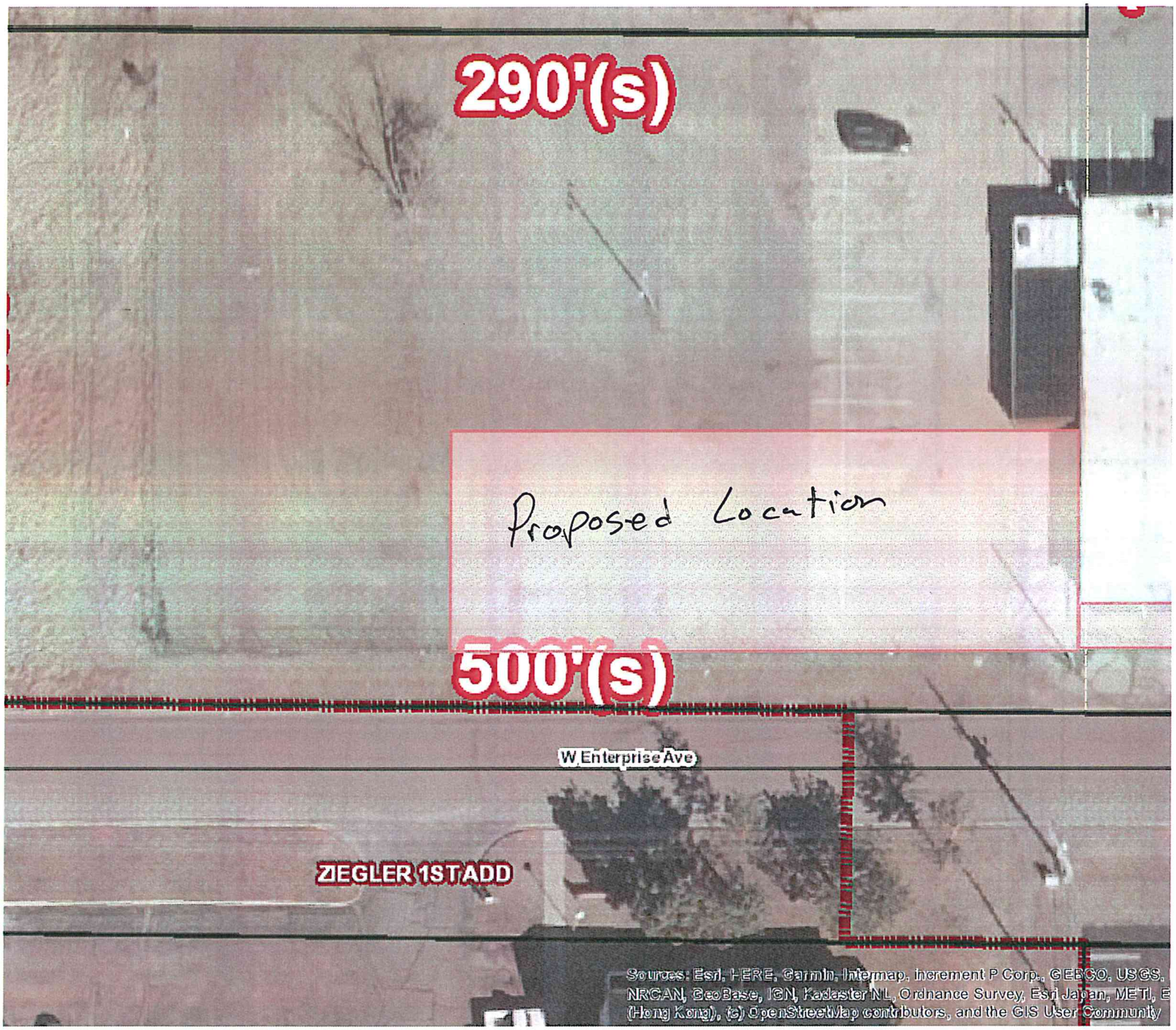
(1)

OPTIONAL HPDE Obstacle Shapes
- Small Round (10)
- 1/2 Large Round (2)
- Small Triangle (25)
- Curve Bar (30)

Mounts included.

Example 18 Hole Layout Plan
Minimum area needed: 7000 SF (650 m2)




290'(s)
Proposed Location
500'(s)
W Enterprise Ave
ZIEGLER 1ST ADD
Sources: Esri, HERE, Garmin, Intermap, increment P Corp., GEBCO, USGS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, E (Hong Kong), (c) OpenStreetMap contributors, and the GIS User Community

MARTIN | PRINGLE
ATTORNEYS AT LAW

ATTORNEY CLIENT
PRIVILEGED COMMUNICATION

MEMORANDUM

TO: **City of El Dorado, Kansas**

FROM: **Ashlyn Lindskog**

DATE: **July 5, 2019**

RE: **Excess Sales Tax and Miniature Golf Proposal**

FILE NO.: **33870-13**

I. Issue:

What is the legality of allowing the City's excess sales tax be awarded for the purposes of the Wilkinson Miniature Golf Proposal?

II. Short Answer:

The City can only spend public funds for a public purpose that benefits the community. Therefore, in order for any allocation of excess sales tax funds to be distributed for the purposes of the Wilkinson Miniature Golf Proposal ("WMGP"), it will need to demonstrate a clear public purpose that would benefit the El Dorado Community.

III. Discussion:

A. Ordinance No. S-1323.

Ordinance No. S-1323, Section 3 states that the purposes for the use of any excess sales tax collected is additional street rehabilitation, additional property tax reduction, and capital expenditures. Further, Section 3 states that the Sales Tax Advisory Committee shall consider consistent requests. Section 7 defines Capital Expenditures as an addition or structure that enhances the value of a property, a replacement or upgrade that extends the useful life of an asset or equipment acquisition.

B. The Public Purpose Doctrine

The Public Purpose Doctrine requires that all public funds be used for a valid public purpose. This means that public funds must be used in such a way that benefits the public. The function behind the doctrine is to put certain restrictions on how the government spends the public's tax dollars. All government powers and offices constitute a public trust and any power conferred must be excised for the public good. See McQuillin, 2A *Municipal Corporations*, 3rd Ed., 39.34.

What constitutes a public purpose has been broadened by the Kansas courts in recent years. The Supreme Court of Kansas upheld a direct loan and grant program to private businesses located in the central city area and cited the need for redevelopment efforts in the central city area of major urban centers as an important public concern. *Duckworth v. City of Kansas City*, 243 Kan. 386 (1988). In *Ullrich v. Board of Thomas County Commissioners*, 243 Kan. 782 (1984) the court upheld the constitutionality of the transfer of assets from a county hospital to a private nonprofit hospital, stating that the private enterprise could be used to eradicate urban blight and it was reasonable that private industry may be used to promote the health of Thomas County citizens.

More recently, the Kansas Supreme Court found that the development of an auto race track facility, the issuance of special obligation bonds for the project, and the exercise of eminent domain authority were all a proper public purpose in *State ex rel. Tomasic v. Unified Government of Wyandotte County Kansas City*, 265 Kan. 779 (1998). The Attorney General has said that public monies may be granted by a city to a religious organization which provides social services to individuals without regard to their religious affiliation. See Op. Att'y Gen. 10 (1997).

Ultimately, the public-purpose requirement is meant to restrict the government's use of taxpayer money from profiting private enterprises, but because the definition of the doctrine can be so widely interpreted, it is sometimes difficult to determine whether an investment actually functions to serve the public or not. Therefore, in order to stay complaint with the public purpose doctrine, a governing body should use tax dollars **in such a way that the direct beneficiary of the spending is the local community**.

C. Analysis

According to Kansas law, the use of any excess sales tax should promote a clear *city-wide* benefit that *every citizen can enjoy*. Excess sales tax funds should be used in such a way that benefits the community, meaning that there should be a clear public purpose behind the use of these funds. According to previous allocations approved by the El Dorado City Commission, the uncommitted sales tax allocations have been distributed for tax relief, soccer fields, library upgrades, sidewalk improvements, spray parks, park improvements, and other measures that directly benefit the El Dorado community and its citizens. The only "private enterprises" receiving allocations of the excess sales tax from 1990 – 2014 are the YMCA and, most recently, the Elks Lodge.

The public purpose doctrine requires a unit of local government, in exercising the powers conferred upon it, to spend funds only for a public purpose. The question of whether a specific expenditure serves a public purpose must be determined in light of the specific circumstances. Each case must be decided in the light of the existing conditions, with respect to the objects sought to be accomplished, the degree and manner in which that object affects the public welfare, and the nature and character of the thing to be done. According to the Kansas Supreme Court, ". . . the development of recreational facilities and the facilitation of economic development in partnership with private enterprise have been considered legitimate public purposes for the exercise of eminent domain and the expenditure of public money." *State of Kansas ex rel. Tomasic v. Unified Government of Wyandotte County/Kansas City, Kansas*, 265 Kan. 779, 962 P.2d 543 (1998). The Kansas Supreme Court further provided that the concept of the terms public purpose, public use, and public welfare, as applied to matters of this kind, must be broad and inclusive. The mere fact that through the ultimate operation of the law the possibility exists that some individual or private corporation might make a profit does not, in and of itself, divest the act of its public use and purpose. *State ex rel. Fetzer v. Urban Renewal Agency of Kansas City*, 179 Kan. 435, 438, 296 P.2d 656, 660 (1956)

In regards to the WMPG, it is critical that all individuals in the community be able to derive a benefit from the use of unallocated sales tax dollars under the capital expenditures allowance in the ordinance. Anyone who did not have access to the WMPG would, theoretically, under the public use doctrine, have a right to challenge the Governing Body's spending choices. Therefore, in order for the WMPG to be eligible to receive an allocation of excess sales tax dollars, it needs to demonstrate a clear public purpose through an actual benefit to the community.

The applicant for the WMPG explained that he believed the WMPG would be "asset for kids in our community." He also explained that the excess sales tax dollars would be used for the following items: fencing, installation of miniature golf holes, sidewalks, landscaping, electrical-lighting and security, dirt work, utilities, and all necessary equipment to operate a miniature golf facility. The total cost requested from the applicant is $80,000. There is no information included in the application that clearly defines what community members would have access to the miniature golf course, the hours of operation, the season in which the course would be open, or other factors that are important for a public purpose analysis. Without that information, it is difficult to fully analyze whether the funds would be spent **in such a way that the direct beneficiary of the spending is the local community**.

IV. Conclusion

Because the City is required to allocate public funds only for a public purpose and because the WMPG is requesting an allocation from public funds, the onus should be on the WMPG to prove that the use of those funds would be a for a public purpose and compliant with Kansas law. It is my recommendation that the City Commission require the WMPG provide details to demonstrate excess sales tax should promote a **clear *city-wide* benefit that *every citizen can enjoy*** prior to the allocation of any excess sales tax dollars.