EL DORADO
THE FINE ART OF LIVING WELL

City of El Dorado, KS
220 E. First Avenue
El Dorado, KS 67402
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TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Work Session Meeting Agenda
DATE: August 15, 2017

A Work Session is scheduled for August 16, 2017 at 4:00 pm in the Commission Chambers at City Hall, 220 E. First Avenue. The following items will be presented:

I. Items to be Placed on the Consent Agenda

a. Minutes from the August 7, 2017 Regular Meeting

II. Items to be Placed on the Regular Agenda

a. Financial Policy Approval
b. Consumption District Designation
c. 2018 Budget Public Hearing
d. Griler Addition Rezoning

III. Items for Presentation and Discussion

a. Downtown Core Development District
b. Salary Schedule Discussion
c. 2018 Budget Discussion
d. Advisory Board Applications

IV. Reports

a. City Commission Reports
b. City Manager's Report

2017 Commission Priorities
Water Sales • Parks & Recreation Master Plan • Housing • Roads • Drainage Plan • Community Image

El Dorado Police Department
Number One Police Plaza
128 N. Vine
El Dorado, KS 67042

To: David Dillner, City Manager
From: Chief Curt Zieman
Re: Police Officer Base Salary
Date: August 8, 2017

Sir,

This letter is a formal request for review of the base pay for the position of Police Officer with the El Dorado Police Department. As you know from three recent meetings we have had on this subject, the El Dorado Police Department has fallen well behind on the starting wage for Police Officer as compared to other law enforcement agencies in Butler County and the surrounding area. Additionally, our applicant pool has dropped substantially the last few years. Some of the drop in applicants may be attributed to events that have taken place in the nation the last couple of years as it is my understanding all law enforcement agencies nationwide are experiencing problems getting quality applicants. Having said that, it is my belief our starting pay for Police Officer is not competitive enough to draw interest. The following is a timeline of information obtained and meetings attended on this topic:

- On June 13, 2017, I attended the Quarterly Chief's Meeting which is attend by the Sheriff and Chiefs of Police in Butler County. During discussion in this meeting, I learned starting wages from various departments for an officer with no experience. I was absolutely stunned with what followed. Keep in mind, the current starting wage for a police officer in El Dorado with no experience is $14.75 per hour.
    - Butler Community College Campus Police -$15.98 per hour
    - Andover Police Department- $16.77 per hour and increase to $17.52 after graduation from Police Academy.
    - Augusta Department of Safety- $17.00 per hour.
    - Rose Hill Police Department- $17.40 per hour.
    - Butler County Sheriff's Office- $14.70 per hour, however, Butler County just completed a salary survey. Butler County Commissioners have approved the 2018 Budget which includes funding for increases based on the salary survey. They are still working on the amount of increases and it is my belief the starting wage for an inexperienced Deputy will be over $17.00 per hour.

- On June 14, 2017, Met with David Dillner to discuss what was learned at Chief's Meeting in regard to starting law enforcement wages. It was my suggestion based information obtained, we look at increasing the starting wage for Police Officer to $17.20 per hour. David Dillner requested City of El Dorado Human Resources Department calculate the financial impact of raising the starting wage to that amount to include officers currently under this wage and compression of officers who have been here a couple of years.

- July 11, 2017, I met with Kevin Wishart and Kyla Willson from the Human Resource Department. We came up with the number of $17.16 per hour for a suggested starting wage for Police Officer with no experience. It was determined based on this wage it would affect 8 current officers with the El Dorado Police Department. I was told they would compile information on financial impact with a raise in pay for the affected officers.

- July 21, 2017, Kevin Wishart provided me with a spreadsheet of financial impact of raising the affected current officers based on the $17.16 per hour starting wage. This spreadsheet also included how benefits would be affected with the raise in wage. Based on this research, it was determined the raise of the affected officers could be implemented on October 1, 2017 at a cost of approximately $6,333.69 for the last quarter of 2017. They also figured it would cost approximately $27,445.97 to implement this for the 8 officers for an entire year. (They did not include potential 3% merit increase in 2018 to this figure). I took HR's spreadsheet added 3% increase for 2018 to the 8 affected officers and added 3 vacant police officer positions based on the salaries of the last 3 officers that left the department. We have estimated to raise the starting wage of Police Officer for the El Dorado Police Department to $17.16 per hour and adjust the wages of the 8 current officers affected, would have a financial impact of approximately $45,000.00 for the year 2018.

- July 24, 2017, Met with David Dillner, Kevin Wishart and Tabitha Sharp. I presented the findings to David Dillner with the assistance of Kevin Wishart. David Dillner suggested we speak with Director of Finance, Tammy Schaffer on Tuesday the 25th. This was a very busy week for everyone at the City of El Dorado and we were not able to meet the next day.

- August 7, 2017, Met with David Dillner and Tammy Schaffer to discuss police officer starting salary. David Dillner asked me to prepare a letter.

Recently in Kansas HRePartners, which is the source we use to advertise employment opportunities, 23 Kansas law enforcement agencies advertised for law enforcement officers. These cities ranged in population from 1,437 to 382,368. The average starting salary for a police officer with no experience in these 23 cities is $17.49 per hour.

Review of the history in HRePartners for the last few years, shows a steady decline in applicants to the El Dorado Police Department. We have also seen a sharp decline in the quality of the applicants we are receiving. Many do not pass the initial screening for various reasons such as criminal and/ or driving history. Once candidates are invited to the police department for testing, many do not pass the National Police Officer

Selection Test. Others do not pass background investigations or the polygraph test. The El Dorado Police Department cannot lower standards to fill vacancies. The following is a history since 2010:

- 08/23/2010- 09/22/2010 84 applicants
- 02/26/2011- 04/24/2011 189 applicants
- 10/23/2011- 11/21/2011 89 applicants
- 09/10/2012- 10/16/2012 103 applicants
- 01/02/2013- 01/29/2013 80 applicants
- 02/26/2013- 04/11/2013 102 applicants
- 08/07/2013- 09/17/2013 78 applicants
- 11/22/2013-10/30/2015 274 applicants
- 01/01/2016- 04/19/2017 150 applicants
- 05/01/2017 to present, 50 applicants.

As you can see, we used to get as many applicants in one or two months of advertising as we get in an entire year or more now. Once again I believe this is a direct result of lower starting salary as compared to similar sized departments.

The El Dorado Police Department is the largest and busiest city law enforcement agency in Butler County. One of the most challenging problems facing the City of El Dorado as well as most other cities around the nation, is the illicit drug use and distribution. The El Dorado Police Department has one detective committed exclusively to drug investigations. Most of the more violent crimes we investigate have been directly or indirectly associated with illicit drug activity. Many of the thefts and burglaries we investigate can be attributed to the need to fund an addiction. This is not just a policing problem but a community problem. Unfortunately the only way we can make an impact is through allocation of resources which include highly trained officers, effective equipment, and public education.

We have enjoyed a good reputation throughout the state for many, many years as being a professional department and a trend setter. Many area departments have followed our lead. We were the first law enforcement agency in the area to have in-car video cameras and have had them for over 20 years. Changed our patrol fleet to black and white colors several years ago, first in the area to implement 12-hour patrol shifts. Our patrol officers have been utilizing body worn cameras since 2009, albeit inexpensive non-law enforcement models. These were implemented long before the problems in Ferguson Missouri and other national incidents.

Unfortunately, the last few years, we have fallen behind on the ability to maintain and upgrade outdated equipment. Having said that, the equipment issue pales in comparison to the lower starting wages for police officers in El Dorado which I have articulated above. I quite frankly do not understand how we fell so far

El Dorado Police Department
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behind other departments in Butler County considering the city's HR department has routinely completed a salary comparison every couple years. We are currently 4 officers short from full staff and have two new officers attending training at KLETC. This leaves us 6 officers short on the street. We have had to make adjustments to the schedule to maintain coverage of the city. Officers are working shorthanded and working extra hours due to the schedule changes. In addition to this strain, officers routinely have to come in on their days of for court appearances and to work special events.

For the safety of our community, I cannot overstate how vital it is that the El Dorado Police Department be afforded the ability to recruit quality applicants and retain police officers by offering a competitive starting salary. I do not believe deferring this situation to the 2019 budget year is a viable option.

If you have any questions, please let me know.

Respectfully Submitted,

Curtis E. Zieman
Chief of Police
El Dorado Police Department

TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Advisory Board Annual Appointments
DATE: August 15, 2017

Background:
The City Commission has met with staff several times over the past few months to discuss the 2018 Proposed Budget. Staff agreed after the last discussion that a balanced budget would be provided to the City Commission and that they could then make the decision on whether to increase the mill levy or spend down fund balance. Staff published the budget with a five mill increase in order to achieve the balanced budget. All of the state forms have been included in the packet for review.

Policy Issue:
The City's ability to increase the mill levy is limited by the tax lid passed by the State of Kansas in July of 2015. After completing the state forms, staff have found that it is possible to request a five mill increase for the 2018 budget without the need for an election.

Alternatives:
If the City Commission sees fit, they may request subtractions to the proposed budget. The budget has already been published at $29,933,006, and cannot be increased beyond that amount.

Fiscal Impact:
The proposed budget is an effort to bring the City of El Dorado to a balanced budget and begin to build fund balances to meet debt policy. The budget provided is balanced with the five mill increase previously discussed. Anything less than a five mill increase will cause the city to continue to spend down fund balance. The general fund is not currently healthy enough to continue spending down at the previous rate.

Trade-offs:
The City Commission must weigh the needs of various elements of the community to determine an appropriate use of resources to allow the community to move forward on its most pressing challenges and opportunities.

Staff Recommendation:
The City Commission should review the budget, ask questions and be prepared to make a decision at Monday's regular meeting.

Commission Actions:
Review the proposed budget.

Input Sheet for City2 Budget Workbook

Enter city name ("City of _____"): City of El Dorado
Enter county name followed by "County": Butler

Enter year being budgeted (YYYY): **2018**

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2017 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:		Statute	2017 *Expenditures*	2016 Ad Valorem Tax
	General	12-101a	10,973,288	2,559,535
	Debt Service	10-113	3,488,858	929,200
	Library	12-1220	471,707	412,518
Fund name for all funds with a tax levy:				
	Airport	3-3113	340,484	71,480
	Industrial Mill Levy	12-1617h	557,616	82,669
Total Tax Levy Funds for 2017 Budgeted Year				4,055,402

Other (non-tax levy) fund names:		
	Major Street	1,120,523
	Cemetery	202,968
	Stormwater	579,111
	Eco Dev Sales Tax	319,164
	Prairie Trails Restaurant/Golf	776,225
	Special Parks & Recreation	102,559
	Special Alcohol Program	0
	Tourism	626,832
	Water Utility	4,692,441
	Sewer Utility	2,631,633
	Refuse Utility	1,410,047
	CNG	16,580
	Data Processing	1,192,201
	Construction	278,589
	El Dorado Senior Center	104,135
	Ordinance Street Sales Tax	0
Single Non Tax Levy:		
1	Excess Sales Tax	0
2		
3		
4		
Total Expenditures for 2017 Budgeted Year		29,884,961

Non-Budgeted (A):	
1	Equipment Reserve
2	Lake Debt Reserve
3	Self Insurance Reserve
4	
5	

Non-Budgeted (B): ______

1	
2	
3	
4	
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2017 Budget, Budget Summary Page		2015 Tax Rate (2016 Column)
	General	30.722
	Debt Service	9.603
	Library	4.894
	Airport	0.848
	Industrial Mill Levy	0.979
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		47.046

Total Tax Levied (2016 budget column)		3,836,493
Assessed Valuation (2016 budget column)		81,547,189

From the 2017 Budget, Budget Summary Page			
Outstanding Indebtedness, January 1:		2015	2016
G.O. Bonds		19,292,000	16,067,000
Revenue Bonds		0	0
Other		11,419,227	12,133,562
Lease Purchase Principal		558,559	1,606,769

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2018 Budget Information:	
Total Assessed Valuation for 2017	86,645,015
New Improvements for 2017	1,259,066
Personal Property - 2017	2,472,745
Territory Added: (Current Year Only)	
Real Estate	0
State Assessed	0
New Improvements	0
Property that has changed in use for 2016	631,553
Personal Property - 2016	2,591,666
Gross earnings (intangible) tax estimate for 2018	0
Neighborhood Revitalization	2,303,415

Actual Tax Rates for the 2017 Budget:

Fund		**Rate**
General		30.320
Debt Service		11.007
Library		4.887
Airport		0.847
Industrial Mill Levy		0.979
	Total	48.040

Final Assessed Valuation from the November 1, 2016 Abstract	84,417,270

From the County Treasurer's Budget Information - 2018 Budget Year Estimates:	
Motor Vehicle Tax Estimate	533,024
Recreational Vehicle Tax Estimate	5,200
16\20 M Vehicle Tax	1,664
Commercial Vehicle Tax Estimate	24,889
Watercraft Tax Estimate	0
LAVTR	0
City and County Revenue Sharing	0

Computation of Delinquency

Actual Delinquency for 2015 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)	
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2018 State Distribution for Kansas Gas Tax	
2018 County Transfers for Gas**	
Adjusted 2017 State Distribution for Kansas Gas Tax	
Adjusted 2017 County Transfers for Gas**	

***__Note__: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2016 Budget Certificate Page

Note: If the 2016 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Funds	2016 Expenditure Amounts Budget Authority
General	10,649,197
Debt Service	1,547,476
Library	456,241
Airport	335,514
Industrial Mill Levy	677,502
0	
0	
0	
0	
0	
0	
0	
0	
Major Street	1,261,214
Cemetery	228,967
Stormwater	391,817
Eco Dev Sales Tax	276,031
Prairie Trails Restaurar	705,444
Special Parks & Recrea	95,190
Special Alcohol Progra	0
Tourism	453,576
Water Utility	4,315,427
Sewer Utility	9,234,889
Refuse Utility	1,401,612
CNG	15,000
Data Processing	1,053,408
Construction	278,589
El Dorado Senior Cent	0
Ordinance Street Sales	0
Excess Sales Tax	
0	
0	
0	

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:	Tammy Schaffer	
Official Title:	Finance Director	Must be at least 10 days between date p
Date:	August 21, 2017	Latest date for notice to be published in
Time:	6:30 PM	
Location:	City Hall	
Available at:	City Hall	

Examples

Official Title:	City Clerk, City Treasurer, Mayor
Date:	August 12, 2010
Time:	7:00 PM or 7:00 AM
Location:	City Hall
Available at:	City Hall

CERTIFICATE

To the Clerk of Butler, State of Kansas
We, the undersigned, officers of
City 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 2018; and
(3) the Amounts(s) of 2017 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2018 Adopted Budget: Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		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	10,762,081	2,727,379	
Debt Service	10-113	9	1,883,449	1,289,170	
Library	12-1220	9	479,159	421,710	
Airport	3-3113	10	316,332	67,237	
Industrial Mill Levy	12-1617h	10	542,176	86,645	
Major Street		11	694,374		
Cemetery		11	209,763		
Stormwater		12	483,363		
Eco Dev Sales Tax		12	252,693		
Prairie Trails Restaurant/Golf		13	647,414		
Special Parks & Recreation		13	91,596		
Special Alcohol Program		14	29,943		
Tourism		14	601,711		
Water Utility		15	4,266,187		
Sewer Utility		15	2,418,642		
Refuse Utility		16	1,582,322		
CNG		16	17,500		
Data Processing		17	1,124,281		
Construction		17	309,000		
El Dorado Senior Center		18	106,689		
Ordinance Street Sales Tax		18	1,616,335		
Excess Sales Tax		19	1,497,996		
Non-Budgeted Funds-A		20			
Totals		xxxxxx	29,933,006	4,592,141	
Election Required - Review HB2088 Template.					County Clerk's Use Only
Budget Summary		21			
Neighborhood Revitalization Rebate					Nov 1, 2017 Total Assessed Valuation

Assisted by: ______________________

____

Address: ______________________

____

Email: ______________________

Attest:______________________, 2017

____
County Clerk

Vince Haines, Mayor
Chase Locke, Commissioner
Gregg Lewis, Commissioner
Nick Badwey, Commissioner
Kendra Wilkinson, Commissioner

Governing Body

City of El Dorado 2018

Computation to Determine Limit for 2018

				Amount of Levy
1. Total tax levy amount in 2017 budget			+ $	4,055,402
2. Debt service levy in 2017 budget			- $	929,200
3. Tax levy excluding debt service			$	3,126,202

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:		+ 1,259,066		
5. Increase in personal property for 2017:				
5a. Personal property 2017	+ 2,472,745			
5b. Personal property 2016	- 2,591,666			
5c. Increase in personal property (5a minus 5b)		+ 0 (Use Only if > 0)		
6. Valuation of annexed territory for 2017				
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 2017		631,553		
8. Total valuation adjustment (sum of 4, 5c, 6d &7)		1,890,619		
9. Total estimated valuation July 1,2017	86,645,015			
10. Total valuation less valuation adjustment (9 minus 8)		84,754,396		
11. Factor for increase (8 divided by 10)		0.02231		
12. Amount of increase (11 times 3)			+ $	69,736
13. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)			$	3,195,938
14. Debt service levy in this 2018 budget				1,289,170
15. 2018 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)				4,485,108
16. Consumer Price Index for all urban consumers for calendar year 2016				1.4%
17. Consumer Price Index adjustment (3 times 16)			$	43,767
18. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)			$	4,528,875

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 18
you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish
notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is $1,000 or less.

City of El Dorado 2018

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

Budgeted Fund for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,559,535	336,414	3,282	1,051	15,708	0
Debt Service	929,200	122,130	1,191	381	5,703	0
Library	412,518	54,219	529	169	2,532	0
Airport	71,480	9,395	92	29	439	0
Industrial Mill Levy	82,669	10,866	106	34	507	0
TOTAL	4,055,402	533,024	5,200	1,664	24,889	0

County Treas Motor Vehicle Estimate 533,024
County Treas Recreational Vehicle Estimate 5,200
County Treas 16/20M Vehicle Estimate 1,664
County Treas Commercial Vehicle Tax Estimate 24,889
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13144
Recreational Vehicle Factor 0.00128
16/20M Vehicle Factor 0.00041
Commercial Vehicle Factor 0.00614
Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
Stormwater	General	18,000	18,000	18,000	12-630a
Water	General	370,000	370,000	370,000	12-825d
Sewer	General	71,000	71,000	71,000	12-630a
Refuse	General	78,000	78,000	78,000	12-2104
Tourism	General	-	42,000	42,000	S-1323
Excess Sales Tax	General	-	278,307	288,277	12-101a
Excess Sales Tax	Expendable Trust	53,000	118,198	-	S-1323
Expendabel Trust	General	34,870	-	-	
General	Major Street	486,288	103,970	113,700	12-101a
General	Ordinance Street Sales Tax	415,251	600,000	600,000	S-1323
General	Cemetery	133,996	117,234	121,200	12-2908
General	Prairie Trails Rest/Golf	231,220	323,120	258,952	12-2908
General	El Dorado Senior Center	18,000	47,085	36,165	12-2908
General	Expendable Trust	3,968	-	-	S-1323
General	Excess Sales Tax	511,138	450,000	500,000	12-101a
Water	Data Processing	10,000	10,000	10,000	12-825d
Sewer	Data Processing	10,000	10,000	10,000	12-630a
Industrial Mill Levy	Lake Debt Reserve	-	40,051	40,051	12-825d
Tourism	Lake Debt Reserve	-	40,051	40,051	12-825d
Water	Lake Debt Reserve	225,000	290,086	290,086	12-825d
Sewer	Lake Debt Reserve	-	65,086	65,086	12-825d
Refuse	Lake Debt Reserve	-	20,037	20,037	12-825d
Refuse	Equipment Reserve	7,200	60,000	60,000	12-1,117
Major Street	Equipment Reserve	-	29,965	29,965	12-1,117
General	Construction	413,789	-	-	12-101a
Airport	Construction	-	42,000	40,000	3-601
Major Street	Construction	1,879	-	-	12-1,118
Economic Development Sales Tax	Construction	42,704	-	-	12-1,118
Water	Construction	25,035	-	-	12-1,118
Sewer	Construction	33,829	-	-	12-1,118
Refuse	Construction	1,879	-	-	12-1,118
Excess Sales Tax	Construction	-	227,000	-	12-1,118
Special Parks & Rec	Special Alcohol Program	-	5,066	-	
Data Processing	Expendable Trust	445	-	-	
Construction	Sewer	1,210,196	-	-	12-1,118
Construction	Bond & Interest	3,755	-	-	12-1,118
Construction	General	119,002	-	-	12-1,118
Construction	Excess Sales Tax	713,363	-	-	12-1,118
Construction	Ordinance Street Sales Tax	613,227	-	-	12-1,118
Construction	Economic Development Sales Tax	14,960	-	-	12-1,118
	Totals	5,870,994	3,456,256	3,102,570	
	Adjustments		846,505	788,277	
	Adjusted Totals	5,870,994	2,609,751	2,314,293	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. **Transfer to equipment reserve fund.** To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. **Transfer to capital improvements fund.** Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. **Transfer to street and highway fund.** Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. **Transfer from utility fund.** Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [$250,000].

K.S.A. 14-568. Sewer Fund Surplus Transfers to Sinking Fund and General Fund. Surplus revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. **Transfer by certain cities to a park land acquisition fund.** Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to $5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than $25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. **Transfer to worker's compensation reserve fund.** Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

City of El Dorado 2018

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	11/15/10	11/01/25	2.51	2,195,000	980,000	5-01/11-01	11/01	26,303	170,000	23,073	95,000
Series 2011	12/15/11	11/01/32	2.88	5,715,000	4,640,000	5-01/11-01	11/01	132,350	245,000	127,450	260,000
Series 2013-Series 2006 Refunding	06/27/13	11/01/21	1.91	2,685,000	1,940,000	5-01/11-01	11/01	24,933	375,000	21,183	385,000
Series 2013-New Money	06/27/13	11/01/28	1.91	3,960,000	3,255,000	5-01/11-01	11/01	62,360	245,000	59,910	255,000
Series 2015-Series 2008 Refunding	08/20/15	11/01/23	1.79	1,725,000	1,500,000	5-01/11-01	11/01	54,850	225,000	50,350	230,000
Series 2015-New Money	08/20/15	11/01/25	1.95	2,212,000	1,825,000	5-01/11-01	11/01	61,050	200,000	57,050	215,000
Series 2016	08/31/16	11/01/27	1.44	8,515,000	8,515,000	5-01/11-01	11/01	169,599	735,000	135,838	775,000
Total G.O. Bonds					**22,655,000**			**531,445**	**2,195,000**	**474,854**	**2,215,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
State Revolving Loan	11/4/11	3/1/33	2.43	2,106,252	1,084,247	3-1/9-1	3-1/9-1	23,343	54,136	22,156	55,460
State Revolving Loan	2/26/15	9/1/36	2.20	1,290,877	1,290,877	3-1/9-1	3-1/9-1	24,920	52,015	23,900	53,166
Temporary Note	06/11/15	6/1/19	1.76	2,548,000	2,548,000	6-1/12-1	6/1/2019	44,845	-	44,845	-
Total Other					**4,923,124**			**93,108**	**106,151**	**90,901**	**108,626**
Total Indebtedness					**27,578,124**			**624,553**	**2,301,151**	**565,755**	**2,323,626**

City of El Dorado 2018

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 1,2017	Payments Due 2017	Payments Due 2018
None							
				Totals	**0**	**0**	**0**

***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: 2018

Library found in: City of 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 2017	Proposed Year 2018
Ad Valorem	$412,518	$421,710
Delinquent Tax	$0	$0
Motor Vehicle Tax	$58,253	$54,219
Recreational Vehicle Tax	$546	$529
16/20M Vehicle Tax	$0	$169
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$471,317	$476,627
Difference in Total Taxes:	$5,310	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$84,417,270	$86,645,015
Did Assessed Valuation Decrease?	No	
Levy Rate	4.887	4.867
Difference in Levy Rate:	(0.020)	
Qualify for grant: Not 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.

NOTICE OF BUDGET HEARING

2018

The governing body of

City of El Dorado

will meet on August 21, 2017 at 6:30 PM 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 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate *
General	9,434,716	30.722	8,995,498	30.320	10,762,081	2,727,379	31.478
Debt Service	1,498,334	9.603	1,644,747	11.007	1,883,449	1,289,170	14.879
Library	451,645	4.894	471,707	4.887	479,159	421,710	4.867
Airport	224,328	0.848	299,640	0.847	316,332	67,237	0.776
Industrial Mill Levy	111,217	0.979	98,407	0.979	542,176	86,645	1.000
Major Street	929,586		628,050		694,374		
Cemetery	186,419		176,084		209,763		
Stormwater	199,695		255,360		483,363		
Eco Dev Sales Tax	69,286		50,000		252,693		
Prairie Trails Restaurant/Golf	544,077		695,620		647,414		
Special Parks & Recreation	23,331		26,270		91,596		
Special Alcohol Program					29,943		
Tourism	307,360		297,232		601,711		
Water Utility	3,878,876		4,061,242		4,266,187		
Sewer Utility	9,161,737		2,216,667		2,418,642		
Refuse Utility	1,357,305		1,354,419		1,582,322		
CNG	6,149		16,580		17,500		
Data Processing	851,035		866,200		1,124,281		
Construction	2,674,503				309,000		
El Dorado Senior Center	71,041		94,265		106,689		
Ordinance Street Sales Tax	12,143		600,000		1,616,335		
Excess Sales Tax	53,000		623,505		1,497,996		
Non-Budgeted Funds-A	1,945,200						
Totals	33,990,983	47.046	23,471,493	48.040	29,933,006	4,592,141	53.000
Less: Transfers	5,870,994		3,456,256		3,102,570		
Net Expenditure	28,119,989		20,015,237		26,830,436		
Total Tax Levied	3,836,493		4,055,402		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	81,547,189		84,417,270		86,645,015		
Outstanding Indebtedness, January 1,	2015		2016		2017		
G.O. Bonds	19,292,000		16,067,000		22,655,000		
Revenue Bonds	0		0		0		
Other	11,419,227		12,133,562		4,923,124		
Lease Purchase Principal	558,559		1,606,769		0		
Total	31,269,786		29,807,331		27,578,124		

*Tax rates are expressed in mills

Tammy Schaffer

City Official Title: Finance Director

City of El Dorado

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Lake Debt Reserve**		**Self Insurance Reserve**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	354,781	Cash Balance Jan 1	447,359	Cash Balance Jan 1	594,972	Cash Balance Jan 1		Cash Balance Jan 1		1,397,112
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	210	Interest	251	Interest	210					
Sale of Equipment	32,150	Joint Venture Interest	112,075	Insurance Recoveries	1,541					
Engineering Refunds	16,236	Xfer from Operations	225,000	Health Care Premiums	1,501,260					
Transfers from Operations	488,063	Unrealized Gain/Loss	145,546	Stop Loss Reimbursements	299,513					
				Reimbursements	123,660					
Total Receipts	536,659	Total Receipts	482,872	Total Receipts	1,926,184	Total Receipts	0	Total Receipts	0	2,945,715
Resources Available:	891,440	Resources Available:	930,231	Resources Available:	2,521,156	Resources Available:	0	Resources Available:	0	4,342,827
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfers	452,418			Professional Services	347,251					
Non-Capitalized Assets	8,064			Insurance & Bonds	131,528					
				Tax Payments	6,348					
				Other Charges	147,831					
				Health Claims	1,264,716					
				YMCA City Contribution	39,471					
Total Expenditures	460,482	Total Expenditures	0	Total Expenditures	1,937,145	Total Expenditures	0	Total Expenditures	0	2,397,627
Cash Balance Dec 31	430,958	Cash Balance Dec 31	930,231	Cash Balance Dec 31	584,011	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,945,200 **
										1,945,200 **

**Note: These two block figures should agree.

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,447,013	1,524,459	1,524,459
Receipts:			
Ad Valorem Tax	2,345,876	2,559,535	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	117,322	135,000	117,322
Motor Vehicle Tax	359,046	365,658	336,414
Recreational Vehicle Tax	3,426	3,426	3,282
16/20M Vehicle Tax			1,051
Commercial Vehicle Tax			15,708
Watercraft Tax		2,445	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	2,462,159	2,450,000	2,500,000
Franchise Tax	1,288,810	1,297,898	1,285,938
Licenses and Permits	132,156	108,143	104,104
Federal/State Grants	-173,897	9,559	9,559
Local Liquor Tax	36,725	37,905	36,725
Gas Tax Refund	921	1,169	1,000
HAZMAT	16,000	16,000	16,000
General Government	12,052	48,000	40,000
Public Safety	591,211	544,751	591,212
Animal Control & Shelter	12,608	11,291	12,608
Recreation	108,736	111,835	109,304
Court Fines, Forfeitures & Penalties	419,796	374,004	418,896
Rents & Royalties	19,786	16,603	15,080
Reimbursed Expenses	30,251	0	0
Transfer from Stormwater Fund	18,000	18,000	18,000
Transfer from Water Fund	370,000	370,000	370,000
Transfer from Sewer Fund	71,000	71,000	71,000
Transfer from Refuse Fund	78,000	78,000	78,000
Transfer from Tourism	0	42,000	42,000
Transfer from Excess Sales Tax	0	278,307	288,277
Transfer from Expendable Trust	34,870	0	0
Transfer from Construction	119,002	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,272	1,000	1,272
Neighborhood Revitalization Rebate			-31,834
Miscellaneous	37,034	43,969	59,325
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,512,162**	**8,995,498**	**6,510,242**
Resources Available:	**10,959,175**	**10,519,957**	**8,034,702**

City of El Dorado

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Resources Available:	10,959,175	10,519,957	8,034,702
Expenditures:			
Administration	756,843	655,655	560,892
Engineering	278,070	303,144	300,274
Legal/Judicial	184,713	249,102	263,643
Enviromental Services	60,928	51,637	51,137
Police	2,261,839	2,266,541	2,293,105
Haz Mat	8,955	18,150	19,182
Fire	1,690,677	1,627,988	1,671,854
Fire Sub-Station	20,585	20,610	20,660
Building/Zoning	192,865	187,216	191,047
Building Demolition	16,589	0	0
Public Works	365,620	442,223	622,188
Forestry	86,316	116,439	126,501
Park Maintenance	257,286	308,607	251,822
Special Street Project	0	0	0
Street Lights	185,242	197,000	198,000
Animal Control	119,675	140,639	129,630
Subtotal detail (Should agree with detail)	6,486,203	6,584,951	6,699,935
Cemetery	0	0	0
Recreation	539,558	567,979	697,521
Swimming Pool	136,625	149,203	153,987
Band	7,000	0	0
Recreation Consessions	51,680	51,956	50,720
Contingency Reserve	0	0	1,529,901
Transfer to Major Streets	486,288	103,970	113,700
Transfer to Ordinance Street Sales Tax	415,251	600,000	600,000
Transfer to Cemetery	133,996	117,234	121,200
Transfer to Prairie Trails Restaurant/Golf	231,220	323,120	258,952
Transfer to Senior Center	18,000	47,085	36,165
Transfer to Excess Sales Tax	511,138	450,000	500,000
Transfer to Expendable Trust	3,968	0	0
Transfer to Construction	413,789	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,434,716**	**8,995,498**	**10,762,081**
Unencumbered Cash Balance Dec 31	1,524,459	1,524,459	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	10,649,197	10,973,288	10,762,081
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,762,081
		Tax Required	2,727,379
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	2,727,379

City of El Dorado 2018

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Administration			
Salaries	73,012	68,380	64,630
Contractual	677,684	580,375	488,762
Commodities	6,147	6,900	7,500
Total	**756,843**	**655,655**	**560,892**
Engineering			
Salaries	247,927	261,224	261,524
Contractual	22,309	32,520	30,500
Commodities	7,834	9,400	8,250
Total	**278,070**	**303,144**	**300,274**
Legal/Judicial			
Salaries	90,836	68,177	66,505
Contractual	59,552	138,925	154,638
Commodities	34,325	42,000	42,500
Total	**184,713**	**249,102**	**263,643**
Enviromental Services			
Salaries	46,309	39,637	39,637
Contractual	929	0	1,500
Commodities	13,690	12,000	10,000
Total	**60,928**	**51,637**	**51,137**
Police			
Salaries	1,988,307	1,969,241	2,066,992
Contractual	134,236	145,800	144,313
Commodities	76,228	81,500	81,800
Capital Outlay	63,068	70,000	0
Total	**2,261,839**	**2,266,541**	**2,293,105**
Haz Mat			
Salaries	0	0	0
Contractual	2,430	7,650	7,682
Commodities	6,525	10,500	11,500
Total	**8,955**	**18,150**	**19,182**
Fire			
Salaries	1,267,698	1,252,915	1,279,428
Contractual	87,062	86,174	93,526
Commodities	75,955	62,975	72,975
Capital Outlay	34,038	0	0
Debt Retirement	225,924	225,924	225,925
Total	**1,690,677**	**1,627,988**	**1,671,854**
Fire Sub-Station			
Salaries	0	0	0
Contractual	17,180	16,710	16,510
Commodities	3,405	3,900	4,150
Capital Outlay			
Total	**20,585**	**20,610**	**20,660**
Page 1 - Total	**5,262,610**	**5,192,827**	**5,180,747**

City of El Dorado 2018

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Building/Zoning			
Salaries	160,571	162,618	165,949
Contractual	31,721	21,298	21,798
Commodities	573	3,300	3,300
Total	**192,865**	**187,216**	**191,047**
Building Demolition			
Salaries	0	0	0
Contractual	1,259	0	0
Commodities	0	0	0
Capital Outlay	15,330	0	0
Total	**16,589**	**0**	**0**
Public Works			
Salaries	219,979	297,923	480,388
Contractual	86,791	76,500	75,500
Commodities	58,850	67,800	66,300
Total	**365,620**	**442,223**	**622,188**
Forestry			
Salaries	56,665	86,189	97,201
Contractual	2,608	4,350	4,400
Commodities	27,043	25,900	24,900
Total	**86,316**	**116,439**	**126,501**
Park Maintenance			
Salaries	179,989	174,393	184,572
Contractual	29,363	30,350	30,450
Commodities	47,934	36,800	36,800
Capital Outlay	0	67,064	0
Total	**257,286**	**308,607**	**251,822**
Special Street Project			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Street Lights			
Salaries			
Contractual	185,242	197,000	198,000
Total	**185,242**	**197,000**	**198,000**
Animal Control			
Salaries	90,681	102,939	98,730
Contractual	22,315	29,050	23,800
Commodities	6,679	8,650	7,100
Total	**119,675**	**140,639**	**129,630**
Page 2 - Total	**1,223,593**	**1,392,124**	**1,519,188**

City of El Dorado 2018

Adopted Budget **General Fund - Detail Page 3**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
Cemetery			
Salaries			
Contractual			
Commodities			
Total	**0**	**0**	**0**
Recreation			
Salaries	366,373	395,804	443,296
Contractual	109,534	97,225	199,275
Commodities	63,651	54,950	54,950
Capital Outlay	0	20,000	0
Total	**539,558**	**567,979**	**697,521**
Swimming Pool			
Salaries	84,311	95,575	98,087
Contractual	9,777	11,300	12,800
Commodities	42,537	42,328	43,100
Total	**136,625**	**149,203**	**153,987**
Band			
Salaries			
Contractual	7,000	0	0
Total	**7,000**	**0**	**0**
Recreation Consessions			
Salaries	31,449	25,995	25,995
Contractual	3,022	3,786	3,400
Commodities	17,209	22,175	21,325
Total	**51,680**	**51,956**	**50,720**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page 3 -Total	734,863	769,138	0
Page 2 -Total	1,223,593	1,392,124	902,228
Page 1 -Total	**5,262,610**	**5,192,827**	**5,180,747**
Grand Total	**7,221,066**	**7,354,089**	**6,082,975**

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

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	19,347	-171,875	0
Receipts:			
Ad Valorem Tax	733,255	929,200	xxxxxxxxxxxxxxxxxx
Delinquent Tax	36,344	44,955	36,345
Motor Vehicle Tax	125,690	114,294	122,130
Recreational Vehicle Tax	1,200	1,071	1,191
16/20M Vehicle Tax			381
Commercial Vehicle Tax			5,703
Watercraft Tax		764	0
Concessions & Leases	122,364	120,763	120,763
Special Assessments	304,960	296,174	276,294
Delinquent Special Assessments	38,604	33,650	31,260
From Construction Fund	3,755	0	0
Reimbursements	37,065	275,351	0
Premiums on Bonds Sold	(106,125)	0	0
Interest on Idle Funds	10,000	400	212
Neighborhood Revitalization Rebate			-34,272
Miscellaneous			34,272
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,307,112**	**1,816,622**	**594,279**
Resources Available:	**1,326,459**	**1,644,747**	**594,279**
Expenditures:			
Contractual Services	-21,604	801	276,950
GO Bond Principal	1,173,375	1,311,894	1,300,804
GO Bond Interest	346,563	328,464	303,901
Temporary Note Interest	0	3,588	1,794
Cash Basis Reserve (2018 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,498,334**	**1,644,747**	**1,883,449**
Unencumbered Cash Balance Dec 31	-171,875	0	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	1,547,476	3,488,858	1,883,449
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,883,449
See Tab B		Tax Required	1,289,170
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	1,289,170

Adopted Budget **Library**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	373,696	412,518	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,446	0	
Motor Vehicle Tax	58,941	58,253	54,219
Recreational Vehicle Tax	562	546	529
16/20M Vehicle Tax			169
Commercial Vehicle Tax			2,532
Watercraft Tax		390	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-11,211
Miscellaneous			11,211
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**451,645**	**471,707**	**57,449**
Resources Available:	**451,645**	**471,707**	**57,449**
Expenditures:			
Appropriation to Bradford Memorial Library	451,645	471,707	479,159
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**451,645**	**471,707**	**479,159**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	456,241	471,707	479,159
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	479,159
		Tax Required	421,710
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	421,710

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	23,771	18,175	18,175
Receipts:			
Ad Valorem Tax	64,757	71,480	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,559	2,500	2,490
Motor Vehicle Tax	88	7,373	9,395
Recreational Vehicle Tax	1	95	92
16/20M Vehicle Tax			29
Commercial Vehicle Tax			439
Watercraft Tax		67	0
Charges for Services	164,615	210,000	210,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,740
Miscellaneous	-12,289	8,125	10,215
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**218,732**	**299,640**	**230,920**
Resources Available:	242,503	317,815	249,095
Expenditures:			
Personal Services	79,539	80,727	81,480
Contractual Services	20,178	43,317	39,400
Commodities	79,160	88,750	90,541
Debt Retirement	45,450	44,846	46,736
Transfer to Construction Fund	0	42,000	40,000
Contingency Reserve			18,175
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**224,328**	**299,640**	**316,332**
Unencumbered Cash Balance Dec 31	18,175	18,175	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	335,514	340,484	316,332
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	316,332
		Tax Required	67,237
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	67,237

Adopted Budget **Industrial Mill Levy**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	455,257	437,465	437,465
Receipts:			
Ad Valorem Tax	74,754	82,669	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,692	3,900	3,693
Motor Vehicle Tax	12,004	11,651	10,866
Recreational Vehicle Tax	115	109	106
16/20M Vehicle Tax			34
Commercial Vehicle Tax			507
Watercraft Tax		78	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,242
Miscellaneous	2,860	0	5,102
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,425**	**98,407**	**18,066**
Resources Available:	**548,682**	**535,872**	**455,531**
Expenditures:			
Contractual Services	4,213	58,356	113,700
Capital Outlay	66,954	0	0
Debt Retirement	40,051	0	0
Transfer to Lake Debt Reserve	0	40,051	40,051
Cash Forward (2018 column)			388,425
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**111,217**	**98,407**	**542,176**
Unencumbered Cash Balance Dec 31	437,465	437,465	xxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	677,502	557,616	542,176
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	542,176
		Tax Required	86,645
	Delinquent Comp Rate:	0.0%	0
		Amount of 2017 Ad Valorem Tax	86,645

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Major Street**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	-65,123	46,344	46,344
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Licenses & Permits	10,944	11,000	11,500
Intergovernmental Revenue	507,037	513,080	518,580
Transfer from General Fund	486,288	103,970	113,700
Reimbursements	6,652	0	4,000
Sale of Equipment	30,000	0	0
Miscellaneous	132	0	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,041,053**	**628,050**	**648,030**
Resources Available:	**975,930**	**674,394**	**694,374**
Expenditures:			
Personal Services	597,396	348,850	405,865
Contractual Services	78,516	36,950	32,450
Commodities	204,401	179,250	179,750
Capital Outlay	47,394	33,035	0
Transfer to Equipment Reserve	0	29,965	29,965
Transfer to Construction	1,879	0	0
Cash Forward (2018 column)			46,344
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**929,586**	**628,050**	**694,374**
Unencumbered Cash Balance Dec 31	46,344	46,344	0
2016/2017/2018 Budget Authority Amount:	1,261,214	1,120,523	694,374

Adopted Budget

Cemetery	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	24,318	27,963	27,963
Receipts:			
Intergovernmental	866	650	650
Charges for Services	54,600	58,200	59,950
Transfer from General Fund	133,996	117,234	121,200
Reimbursements	602	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**190,064**	**176,084**	**181,800**
Resources Available:	**214,382**	**204,047**	**209,763**
Expenditures:			
Personal Services	124,093	116,284	128,600
Contractual Services	17,987	20,650	21,150
Commodities	39,139	32,050	32,050
Capital Outlay	5,200	7,100	0
Cash Forward (2018 column)			27,963
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**186,419**	**176,084**	**209,763**
Unencumbered Cash Balance Dec 31	27,963	27,963	0
2016/2017/2018 Budget Authority Amount:	228,967	202,968	209,763

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	129,617	163,238	163,238
Receipts:			
Intergovernmental	198	150	300
Special Assessments	219,074	242,210	309,825
Delinquent Special Assessments	12,597	13,000	10,000
Reimbursements	1,178	0	0
Interest on Idle Funds	79	0	0
Miscellaneous	190	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**233,316**	**255,360**	**320,125**
Resources Available:	**362,933**	**418,598**	**483,363**
Expenditures:			
Personal Services	155,625	205,360	277,625
Contractual Services	7,376	4,750	4,000
Commodities	18,695	27,250	20,500
Capital Outlay	0	0	0
Transfer to General Fund	18,000	18,000	18,000
Cash Forward (2018 column)			163,238
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**199,695**	**255,360**	**483,363**
Unencumbered Cash Balance Dec 31	163,238	163,238	0
2016/2017/2018 Budget Authority Amount:	391,817	579,111	483,363

Adopted Budget

Eco Dev Sales Tax	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	198,908	202,693	202,693
Receipts:			
Local Sales Tax	50,000	50,000	50,000
Intergovernmental	8,111	0	0
Transfer from Construction	14,960	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,071**	**50,000**	**50,000**
Resources Available:	**271,979**	**252,693**	**252,693**
Expenditures:			
Contractual Services	15,839	50,000	50,000
Commodities	10,743	0	0
Transfer to Construction	42,704	0	0
Cash Forward (2018 column)			202,693
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,286**	**50,000**	**252,693**
Unencumbered Cash Balance Dec 31	202,693	202,693	0
2016/2017/2018 Budget Authority Amount:	276,031	319,164	252,693

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Prairie Trails Restaurant/Golf**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	42,609	27,102	27,102
Receipts:			
Golf Merchandise Sales	25,766	14,000	15,000
Concession, Food & Beverage Sale	68,166	68,000	50,000
Golf Fees	200,166	290,000	290,000
Rentals	1,038	500	360
Transfers from General Fund	231,220	323,120	258,952
Reimbursements	1,561	0	0
Interest on Idle Funds			
Miscellaneous	653	0	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**528,570**	**695,620**	**620,312**
Resources Available:	**571,179**	**722,722**	**647,414**
Expenditures:			
Personal Services	298,701	395,270	404,412
Contractual Services	123,300	85,850	87,000
Commodities	122,076	114,500	118,900
Capital Outlay	0	100,000	0
Debt Retirement	0	0	10,000
Cash Forward (2018 column)			27,102
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**544,077**	**695,620**	**647,414**
Unencumbered Cash Balance Dec 31	27,102	27,102	0
2016/2017/2018 Budget Authority Amount:	705,444	776,225	647,414

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	50,408	65,362	65,362
Receipts:			
Parkland Development Fee	1,560	1,000	1,750
Liquor Tax	36,725	25,270	24,484
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,285**	**26,270**	**26,234**
Resources Available:	**88,693**	**91,632**	**91,596**
Expenditures:			
Contractual Services	19,783	18,000	17,734
Commodities	3,548	3,204	8,500
Transfer to Special Alcohol Program	0	5,066	0
Cash Forward (2018 column)			65,362
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,331**	**26,270**	**91,596**
Unencumbered Cash Balance Dec 31	65,362	65,362	0
2016/2017/2018 Budget Authority Amount:	95,190	102,559	91,596

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Program**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	0	17,701
Receipts:			
Liquor Tax	0	12,635	12,242
Transfer from Special Parks & Rec	0	5,066	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**17,701**	**12,242**
Resources Available:	**0**	**17,701**	**29,943**
Expenditures:			
Contractual Services	0	0	12,242
Cash Forward (2018 column)			17,701
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**29,943**
Unencumbered Cash Balance Dec 31	0	17,701	0
2016/2017/2018 Budget Authority Amount:	0	0	29,943

Adopted Budget

Tourism	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	306,610	341,311	341,311
Receipts:			
Motel Tax	168,713	170,000	175,000
Rentals	50,272	54,100	50,000
Concessions and Leases	73,062	45,132	5,400
Event Revenues	49,056	28,000	30,000
Interest on Idle Funds	116		0
Miscellaneous	842		0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**342,061**	**297,232**	**260,400**
Resources Available:	**648,671**	**638,543**	**601,711**
Expenditures:			
Personal Services	94,128	76,971	101,846
Contractual Services	158,466	127,167	132,100
Commodities	6,189	11,043	5,350
Capital Outlay	8,526	0	0
Debt Retirement	40,051	0	0
Transfer to Lake Debt Reserve	0	40,051	40,051
Transfer to General Fund	0	42,000	42,000
Cash Forward (2018 column)			280,364
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**307,360**	**297,232**	**601,711**
Unencumbered Cash Balance Dec 31	341,311	341,311	0
2016/2017/2018 Budget Authority Amount:	453,576	626,832	601,711

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	287,585	593,798	593,798
Receipts:			
Intergovernmental	682	1,000	1,000
Charges for Services	4,111,868	4,002,592	4,208,537
Concessions and Leases	11,605	12,000	11,000
Sale of Scrap Materials/Equipment	3,198	0	0
Bad Debt Collection	471	1,000	1,000
Reimbursements	0	1,000	1,000
Interest on Idle Funds	5,507	650	650
Miscellaneous	51,758	43000	43000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,185,089**	**4,061,242**	**4,266,187**
Resources Available:	**4,472,674**	**4,655,040**	**4,859,985**
Expenditures:			
Administration	670,524	954,552	1,045,381
Treatment	828,954	757,587	854,099
Maintenance & Distribution	740,763	700,285	773,925
Supply	205,632	122,208	200,000
Capital Outlay	71,656	148,832	11,130
Debt Retirement	731,312	707,692	711,566
Transfer to Construction Fund	25,035	0	0
Transfer to Data Processing Fund	10,000	10,000	10,000
Transfer to General Fund	370,000	370,000	370,000
Transfer to Lake Debt Reserve	225,000	290,086	290,086
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,878,876**	**4,061,242**	**4,266,187**
Unencumbered Cash Balance Dec 31	593,798	593,798	593,798
2016/2017/2018 Budget Authority Amount:	4,315,427	4,692,441	4,266,187

Adopted Budget

Sewer Utility	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	5,771,524	83,386	83,386
Receipts:			
Intergovernmental Revenue	431	250	250
Charges for Services	2,002,617	2,160,117	2,471,539
Rentals	1,850	2,000	2,000
Concessions and Leases	46,982	40,000	40,000
From Construction Fund	1,210,196	0	0
Premiums on Bonds Sold	198,802	0	0
Interest on Idle Funds	296	300	300
Miscellaneous	12,425	14,000	14,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,473,599**	**2,216,667**	**2,528,089**
Resources Available:	**9,245,123**	**2,300,053**	**2,611,475**
Expenditures:			
Administration	348,869	268,874	279,200
Treatment	764,730	649,021	836,878
Maintenance & Distribution	224,644	188,862	238,740
Capital Outlay	10,597	10,600	10,600
Debt Retirement	7,698,068	953,224	907,138
Transfer to Construction Fund	33,829	0	0
Transfer to Lake Debt Reserve Fund	0	65,086	65,086
Transfers to General Fund	71,000	71,000	71,000
Transfers to Data Processing Fund	10,000	10,000	10,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,161,737**	**2,216,667**	**2,418,642**
Unencumbered Cash Balance Dec 31	83,386	83,386	192,833
2016/2017/2018 Budget Authority Amount:	9,234,889	2,631,633	2,418,642

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	236,692	378,305	578,686
Receipts:			
Intergovernmental	1,534	1,000	2,500
Charges for Services	1,432,447	1,500,800	1,563,000
Recycling Center	43,056	45,000	45,000
Reimbursements	10,040	4,000	10,000
Interest on Idle Funds	118	0	0
Miscellaneous	11,724	4,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,498,918**	**1,554,800**	**1,625,500**
Resources Available:	**1,735,610**	**1,933,105**	**2,204,186**
Expenditures:			
Administration	997,580	970,200	1,045,885
Recycling	245,231	183,682	190,900
Capital Outlay	7,378	42,500	187,500
Debt Retirement	20,037	0	0
Transfer to General	78,000	78,000	78,000
Transfer to Equipment Reserve	7,200	60,000	60,000
Transfer to Lake Debt Reserve Fund	0	20,037	20,037
Transfer to Construction Fund	1,879	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,357,305**	**1,354,419**	**1,582,322**
Unencumbered Cash Balance Dec 31	378,305	578,686	621,864
2016/2017/2018 Budget Authority Amount:	1,401,612	1,410,047	1,582,322

Adopted Budget

CNG	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	6,584	18,192	18,192
Receipts:			
Charges for Services	17,757	16,580	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,757**	**16,580**	**17,500**
Resources Available:	**24,341**	**34,772**	**35,692**
Expenditures:			
Contractual Services	6,149	16,580	17,500
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,149**	**16,580**	**17,500**
Unencumbered Cash Balance Dec 31	18,192	18,192	18,192
2016/2017/2018 Budget Authority Amount:	15,000	16,580	17,500

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Data Processing**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	191,841	219,776	163,081
Receipts:			
Charges for Services	854,460	789,505	941,200
Transfer from Water Fund	10,000	10,000	10,000
Transfer from Sewer Fund	10,000	10,000	10,000
Reimbursements	4,510	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**878,970**	**809,505**	**961,200**
Resources Available:	**1,070,811**	**1,029,281**	**1,124,281**
Expenditures:			
Personal Services	650,252	652,303	734,722
Contractual Services	120,816	149,047	169,885
Commodities	71,958	57,350	47,600
Capital Outlay	7,564	7,500	8,993
Transfer to Expendable Trust	445	0	0
Cash Forward (2018 column)			163,081
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**851,035**	**866,200**	**1,124,281**
Unencumbered Cash Balance Dec 31	219,776	163,081	0
2016/2017/2018 Budget Authority Amount:	1,053,408	1,192,201	1,124,281

Adopted Budget

Construction	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,155,388	0	269,000
Receipts:			
Transfer from General Fund	413,789	0	0
Transfer from Airport Fund	0	42,000	40,000
Transfer from Major Street Fund	1,879	0	0
Transfer from Economic Development Fund	42,704	0	0
Transfer from Water Fund	25,035	0	0
Transfer from Sewer Fund	33,829	0	0
Transfer from Refuse Fund	1,879	0	0
Transfer from Excess Sales Tax	0	227,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**519,115**	**269,000**	**40,000**
Resources Available:	**2,674,503**	**269,000**	**309,000**
Expenditures:			
Transfer to Economic Development Fund	14,960	0	0
Transfer to Bond & Interest Fund	3,755	0	0
Transfer to Sewer Fund	1,210,196	0	0
Transfer to General Fund	119,002	0	0
Transfer to Ordinance Street Sales Tax	613,227	0	0
Transfer to Excess Sales Tax	713,363	0	0
Cash Forward (2018 column)			309,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,674,503**	**0**	**309,000**
Unencumbered Cash Balance Dec 31	0	269,000	0
2016/2017/2018 Budget Authority Amount:	278,589	278,589	309,000

See Tab A

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **El Dorado Senior Center**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		23,344	23,344
Receipts:			
Ad Valorem Tax	47,180	47,180	47,180
Intergovernmental	0	0	0
Transfer from General Fund	18,000	47,085	36,165
Reimbursements	29,205	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**94,385**	**94,265**	**83,345**
Resources Available:	**94,385**	**117,609**	**106,689**
Expenditures:			
Personal Services	51,635	54,595	56,765
Contractual Services	18,545	36,970	25,480
Commodities	861	2,700	1,100
Cash Forward (2018 column)			23,344
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,041**	**94,265**	**106,689**
Unencumbered Cash Balance Dec 31	23,344	23,344	0
2016/2017/2018 Budget Authority Amount:	0	104,135	106,689
	See Tab A		

Adopted Budget

Ordinance Street Sales Tax	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	1,016,335	1,016,335
Receipts:			
Transfer from Construction Fund	613,227	0	0
Transfer from General Fund	415,251	600,000	600,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,028,478**	**600,000**	**600,000**
Resources Available:	**1,028,478**	**1,616,335**	**1,616,335**
Expenditures:			
Street Rehabilitation	0	500,000	500,000
Street Maintenance	12,143	100,000	100,000
Cash Forward (2018 column)			1,016,335
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,143**	**600,000**	**1,616,335**
Unencumbered Cash Balance Dec 31	1,016,335	1,016,335	0
2016/2017/2018 Budget Authority Amount:	0	0	1,616,335
	See Tab A	**See Tab C**	

City of El Dorado 2018

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Excess Sales Tax**	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	1,171,501	997,996
Receipts:			
Transfer from General Fund	511,138	450,000	500,000
Transfer from Construction	713,363	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,224,501**	**450,000**	**500,000**
Resources Available:	**1,224,501**	**1,621,501**	**1,497,996**
Expenditures:			
Transfer to General Fund	0	278,307	288,277
Transfer to Construction Fund	0	227,000	0
Transfer to Expendable Trust Fund	53,000	118,198	0
Cash Forward (2018 column)			1,209,719
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,000**	**623,505**	**1,497,996**
Unencumbered Cash Balance Dec 31	1,171,501	997,996	0
2016/2017/2018 Budget Authority Amount:	0	0	1,497,996
	See Tab A	**See Tab C**	

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	1,197,478	13.821	31,834
Debt Service	1,289,171	14.879	34,272
Library	421,710	4.867	11,211
Airport	65,446	0.755	1,740
Industrial Mill Levy	84,342	0.973	2,242
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	3,058,147	35.295	81,299

2017 July 1 Valuation: 86,645,015

Valuation Factor: 86,645.015

Neighborhood Revitalization Subj to Rebate: 2,303,415

Neighborhood Revitalization factor: 2,303.415

**This information comes from the 2018 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

City of El Dorado | **NON-BUDGETED FUNDS (B)** | 2018

(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

State of Kansas
City

City of El Dorado

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

State of Kansas
City

City of El Dorado

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0	
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0	
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0**	**
										0	**

**Note: The two bold yellow figures should agree.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. E**quipment reserve fund.** Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. N**eighborhood revitalization fund.** After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. P**ark land acquisition fund (commission-manager cities).** Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

Sample Notice of Vote Publication

Notice of Vote - City of El Dorado

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers. _____ members voted in favor of the budget and _____ members voted against the budget

Sample Notice of Vote Publication

Notice of Vote - City of El Dorado

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied

2017 Budget	$	4,055,402
2018 Budget	$	4,592,141

Approved (vote) ____________ to ____________

Sample Notice of Vote Publication

Notice of Vote - City of El Dorado

Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

	Total Property Tax Levied	Mill Levy*
2017 Budget	$ 4,055,402	48.040
2018 Budget	$ 4,592,141	53.000

Approved (vote) ____________ to ____________

* 2017 mill levy is actual. 2018 mill levy is estimated.

RESOLUTION NO._________

A resolution expressing the property taxation policy of the City of El Dorado governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the City of El Dorado exceeding the amount levied to finance the 2017 budget of the City of El Dorado, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, City of El Dorado provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the City of El Dorado governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this _____day of____________, 2017 by the City of El Dorado governing body, Butler, Kansas.

City of El Dorado Governing Body

____

____

____

Possible Budget Law Violation

Welcome. You have been directed to this tab because your 2016 'total expenditures' exceed your 2016 'budget authority.'

In short, you are looking at a potential budget law violation. However, the good news is that you may have options available that will allow you to avoid a budget law violation.

Can the potential violation be corrected at this time?

If the municipality financial records have **not been** closed (i.e. an audit has not been completed, or the 2018 adopted budget has not been submitted to the county clerk) then the budget law violation can be fixed before submission of the budget to the county clerk.

What should I do?

First, review the input page information (inputPrYr tab) to ensure that the correct amount was entered for this particular fund. If your 2016 budget was amended, did you use the amended, higher budget amount?

Next, look to see if any of your 2016 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2016 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble, you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

Finally, if your general fund is healthy - it has enough budget authority and cash - then it might be used to cover the excess expenditures. (AGO No. 85-181)

Is amending the budget an option?

Amending the budget is a timing issue. In order to amend the budget, you must have the complete amending process completed before the end of the calandar year. If you start at the beginning of December, then you should have enough time to amend the budget. But, if started during the middle of December, then you might not have enough time to complete the amending process. Remember the complete processing must be completed on or before the end of December and you must have at least 10 days between when published in local newspaper and when the budget hearing is held. So, if your local newspaper only publishes once a week or bi-weekly, then there might not be time enough to have the 10 day requirement between publication and the hearing.

Amending the budget can be done at any time during the budgeted year. But, amending the budget should take place before the expenditures exceed the budget authority.

What if the 2016 financial records have been closed?

Well, if the municipality financial records have been closed (i.e. an audit for 2016 has been completed, or the 2018 adopted budget has been submitted to the county clerk), then the violation cannot be fixed and must be shown as it occurred.

No punitive action will be taken as a result of the violation, but you should determine what caused the violation and take steps to avoid future violations of this nature.

Thank you.

Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2016 expenditures show that you finished the year with a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Is this a violation?

Hopefully not. The first thing that you might do is to review K.S.A. 10-1116 to see if your fund might be one of those for which a negative cash balance is permitted.

What if K.S.A. 10-1116 applies?

If the fund falls into one of the categories, then a cash basis law violation has not occurred. Please annotate to the left of the 'See Tab B' as follows: "*10-1116 applies.*"

What if K.S.A. 10-1116 does not apply?

If the fund does not fall into one of the categories, then let's explore your options, below, to see if we can help you avoid a cash basis law violation.

Options

If your financial records for 2016 are not closed (i.e. an audit has not been completed, or the 2018 adopted budget has not been submitted to the county clerk) then either your fund receipts will need to be increased (transfer from another fund) or your expenditures will need to be decreased (shifting of expenditures to another fund), or a combination of the two.

Increasing your receipts through one or more transfers is contingent upon the available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

What if K.S.A. 10-1116 does not apply, and no options are available to me?

Unfortunately, under this scenario you are pretty much stuck with a cash basis law violation. However, you can accept the violation as a learning tool to help you prevent violations in the future.

Regular reviews of current year budget performance, especially from the end of the third quarter on, might allow you to determine in a timely fashion whether an increase in revenue or a decrease in expenditures is going to be needed before the end of the fiscal year in order to ensure that a fund finishes the year in good shape.

In addition to the options discussed above, during the later part of the year if a utility fund or the general fund has the cash, but not the budget authority, amending the budget might be done in order to increase budget authority so that a transfer can then be made to the struggling fund or, in the case of the general fund, there can be a shifting of expenditures from the struggling fund to the general fund.

If, in the future, you choose to amend the budget as described in the paragraph above, please remember that the amendment must occur before the end of the fiscal year.

Thank you.

Current Year - Possible Budget Law Violation

Welcome. You have been directed to this tab because your estimated 2017 'total expenditures' exceed your 2017 budget authority.'

In short, you are looking at a potential budget law violation if you truly end up the year as your current estimates reflect. The good news is that you have an early indication of possible issues which can be addressed sooner rather than later.

Should the potential for a violation be corrected at this time?

Naturally, our preference would be that you consider your 2017 numbers to see what steps might be necessary to ensure that your expenditures do not, at year-end, exceed your budget authority for this fund.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Well, let's look to see if any of your 2017 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2017 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option is to consider whether your fund shares expenditures with another fund. For example, your electric and water funds may split salaries between the two funds. If one of those funds is in trouble you might be able to allocate a little more in salaries to the healthy fund in order to eliminate the potential violation (be sure, though, that the healthy fund has sufficient budget authority and cash available).

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Finally, If none of the above options can be applied and the fund has an unencumbered cash balance which will cover the estimated overage, the budget can be amended before the end of the fiscal year. Remember, though, that the amendment process must occur before the end of the fiscal year.

If the fund does not have enough ending cash so that an amendment will cover the expected overage, but another fund does have enough unemcumbered cash (along with budget authority and statutory authority to transfer to the fund with the potential budget law violation), go ahead and make the transfer and then amend the budget.

Thank you.

Current Year - Possible Cash Basis Law Violation

Welcome. You have been directed to this tab because your 2018 estimated expenditures show that at the end of this year you will have a negative unencumbered cash balance in this fund.

However, the good news is that you may have one or more options available that will allow you to avoid a cash basis law violation.

Should this be fixed?

Yes, by all means. You really don't want to end this year with a negative cash balance in the fund. At a minimum you will want your ending cash balance to be $0.

Now, it is possible that this is one of those funds which may, under K.S.A. 10-1116, end the year with a negative cash balance, but otherwise you will want to make sure that it does not.

What should I do at this time?

Well, the easiest thing to do at this time is to increase any underestimated revenue numbers, or decrease any overestimated expenditure numbers, or a combination of the two.

What if I check my estimates and find that we're still on pace for a budget law violation?

Either your fund receipts will need to be increased before the end of the year (transfer from another fund) or your expenditures will need to be decreased before the end of the year (shifting of expenditures to another fund), or a combination of the two.

So, let's look to see if any of your 2017 expenditures can be reduced or eliminated. For example, are you showing any transfers from this fund to another? If so, consider whether you can reduce or eliminate one or more transfers.

Additionally, do your 2017 receipts contain a reimbursement (e.g. FEMA)? If so, instead of showing the reimbursement as a receipt, show the reimbursement as a negative *expenditure*.

Another option for you to consider is the shifting of expenditures from this fund to another fund. Again, the fund to which expenditures are shifted must have available cash and budget authority in order to absorb the additional expenditures.

The shifting of expenditures between funds, as described in the preceding paragraph, can be accomplished between any funds that share expenses.

On the revenue side of the fund you might increase your receipts through one or more transfers, contingent upon available cash, budget authority, and statutory authority for the transfer from the fund or funds from which one or more transfers might be made.

A sometimes overlooked option is to use your general fund to cover the excess expenditures, assuming that the general fund is not the one that's in trouble and that it has the budget authority and cash to absorb additional expenditures.

Thank you.

Proposed Budget Year - Possible Budget Law Violation
No Levy Funds

Welcome. You have been directed to this tab because your estimated 2018 'total expenditures' exceed your 2018 Unemcumbered cash balance Dec 31.'

In short, you are looking at a budget law violation if you adopt a budget in which there exists a fund with a negative ending cash balance.

Should this be fixed before we adopt the budget?

Yes. The budget law mandates that fund expenditures shall balance with anticipated revenue. A fund ending cash balance should end either in $0 or a positive cash balance.

How do I fix the violation?

The negative cash balance can be remedied by increasing the anticipated receipts or by reducing the proposed expenditures, or a combination of the two.

Is there a benefit to having a positive cash balance?

If the municipality governing body chooses to adopt a budget whereby the no levy fund has a positive ending balance, that's okay. But, we recommend that the fund be budgeted to end with a $0 balance.

Why? Well, remember that no levy funds do not result in a levy of property tax dollars. So, there is no impact to the property taxpayer from a budget which utilizes all anticipated revenue in the upcoming year.

The advantage to the municipality of budgeting the no levy fund to end the budget year with a $0 balance is that it provides the municipality with maximum spending authority. In the event the municipality is faced with unanticipated spending during the budget year it will not need to amend its budget to do so.

Of course, by budgeting to $0 the municipality does not have to spend down to $0, but the authority to do so without a budget amendment is there in the event that a need to do so should arise.

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

* * * * *

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (value of one mill)

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000 / 1000 = $312,000.00

Formula:						
$312,000,000	(assessed valuation)	/	1000	=	$312,000.00	(value of one mill)

* * * * *

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$312,000,000 / 1000 = $312,000.00

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

Formula:							
$312,000,000	(asd. val.)	/	1000		=	$312,000.00	(value one mill)
$50,000	(property tax)	/	$312,000.00	(mill value)	=	0.160 (mill rate increase)	

* * * * *

Impact of a Property Tax Increase on a $100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a $100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:
$312,000,000 / 1000 = $312,000 (example #1)
$50,000 / $312,000 = .160 mills (example #2)

The **second step** is to determine the residential property assessed value:
$100,000 home x .115 = $11,500 (assessed value)

The **last step** is to determine the property tax increase:
$11,500 (assessed value) x .160 (mill rate) / 1000 = $1.84
The increase in property tax for a $100,000 home will be $1.84

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the home)						
Third Step:	$100,000	x	0.115	=	$11,500	(assessed value)	
	(assessed value)		(increase mill rate)				(increase tax)
Result:	$11,500	x	0.160	/	1000	=	$1.84

* * * * *

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)	
	(assessed value)		(increase mill rate)				(increase tax)
Result:	$750,000	x	0.160	/	1000	=	$120.19

* * * * *

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:

	(assessed valuation)							
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)		
	(increased prop. tax)		(value of 1 mill)					
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)		
	(value of the property)							
Third Step:	$2,500,000	x	0.250	=	$625,000	(assessed value)		
	(assessed value)		(increase mill rate)					(increase tax)
Result:	$625,000	x	0.160	/	1000		=	$100.16

* * * * *

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:

	(value of the home)		(residential %)		(assessed value)			
First Step:	$100,000	x	0.115	=	$11,500			
	(assessed value)		(total mill rate)					(impact, total mills)
Second Step:	$11,500	x	52.869	/	1000		=	$607.99

* * * * *

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

Formula:

(desired mill rate)		(total assd. valuation)				(total taxes levied)
52.869	x	$312,000,000	/	1000	=	$16,495,128.00

Helpful Links

Municipal Services (Kansas Department of Administration, Accounts and Reports) – Budget forms, confirmation of payments, transfer statutes, non-budgeted fund statutes, etc.
http://www.da.ks.gov/ar/muniserv/

State Debt Setoff Program (Kansas Department of Administration, Accounts and Reports) – Passive collection tool to assist municipalities with collection of unpaid utility bills, etc.
http://www.da.ks.gov/ar/setoff/

League of Kansas Municipalities – City-County Highway Fund estimates
http://www.lkm.org/resources/budgettips/

League of Kansas Municipalities – Directory of Kansas Public Officials
http://www.lkm.org/publications/dokpopop.html

Kansas Legislature – Kansas Statutes (usually updated in January), House and Senate Bills, etc.
http://www.kslegislature.org/legsrv-statutes/index.do

Kansas Attorney General Opinions
http://ksag.washburnlaw.edu/

Kansas State Treasurer – Municipal Distributions
http://www.kansasstatetreasurer.com/prodweb/dist/index.php

Kansas Department of Revenue
http://www.ksrevenue.org/

Kansas Department of Revenue – Property Valuation
http://www.ksrevenue.org/pvd.htm

Kansas Pooled Money Investment Board – Investment of Idle Funds in the Municipal Investment Pool
https://www.pooledmoneyinvestmentboard.com/

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	4,055,402	
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision		
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	412,518	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	0	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	0	
3) Net Tax Levy (Base)		3,642,884

Percentage Adjustments

4)	CPI Adjustment - 1.4%			51,000
	(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)			
5)	Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)		1,294,950	
6)	2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	2,472,745		
	2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	2,591,666		
	Increase in Total Personal Property Valuations (cannot be less than zero)		0	
7)	Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		0	
8)	Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		631,553	
9)	Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		729,288	
10)	Total Assessed Value of Adjustments		2,655,791	
11)	Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		86,645	
12)	Adjustment Percentage (Line 10 Divided by Line 11)	3065.14%		
13)	Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)			111,659,513
14)	**Total Percentage Adjustments**			**111,710,514**

Increased Tax Revenues Adjustment

15)	Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	1,324,349	
	Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	929,200	
	Difference		395,149
16)	Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	225925	
	Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	225925	
			0
17)	Property Tax Revenues Spent on Special Assessments in 2018 Budget		276,294
18)	Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		0
19)	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 2018 Budget		0
20)	Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget		0

21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		2,293,105	
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	2,541,900		
CPI Adjustment - 1.4%	35587		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)		2,577,487	
Increased Law Enforcement Expense in 2018 Budget			0
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		1,711,696	
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	2,075,669		
CPI Adjustment - 1.4%	29059		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)		2,104,728	
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)		0	
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	0		
CPI Adjustment - 1.4%	0		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)		0	
Increased Emergency Medical Expense			0
Total Increased Tax Revenue Adjustment			**671,443**

Levy on Behalf of Another Political or Governmental Subdivision

24)	Library Levy 2018 Budget	421,710
24a)	Recreation Commission Levy 2018 Budget	0
24b)	Other Governmental Levy 2018 Budget	0
25)	**Total Levies on Behalf of Another Political or Governmental Subdivision**	**421,710**
26)	**Total Computed Tax Levy**	**116,446,551**

TO: City Commission
FROM: Tabitha Sharp, City Clerk
SUBJ: Advisory Board Annual Appointments
DATE: August 15, 2017

Background:
Staff have received two applications in the last week that would fill an existing opening on the Planning Commission.

Current Openings Include:
CTC – 1 opening that must be a representative of the hotel/motel industry or a business related. There are two other members of the current committee that could be changed to be representative of that industry so that this position may be an at-large citizen.
Planning Commission – 1 opening

There will also be several openings in January after the City Commission is sworn in.

Policy Issue:
The City Commission revised the policies for Advisory Boards in 2016.

Alternatives:
The City Commission may decide to continue looking for other volunteers should they decide that an applicant is not a fit for an advisory board.

Fiscal Impact:
This specific item does not have any fiscal impact, although the priorities and recommendations of the advisory board should be taken into consideration by the City Commission. The priorities outlined by the advisory board(s), which in-turn are considered by the Commission, may indirectly affect the City Budget and/or municipal policies as a whole.

Given these financial considerations, it is the recommendation of staff to choose only those candidates that are qualified and the best “fit” for the positions.

Trade-offs:
Not applicable

Staff Recommendation:
Staff recommends City Commission review the advisory board applicants and, if more than one choice is available, determine the best “fit” for the position.

Commission Actions:
Review applicants and make recommendations for appointment at the next Regular City Commission Meeting.

NEW APPLICANT

CITY OF EL DORADO
INTEREST FORM FOR SERVING
ON A CITY ADVISORY BOARD OR COMMITTEE

Name Herb Llewellyn Date 8-8-2017

Address 1661 Pennsylvania

Telephone 4526281 (Home) NA (Work) Occupation ____________

Following is a list of current City Advisory Boards, Committees, and Task Forces. Please use a separate sheet for each one for which you would like to be considered. Some groups meet on set schedules and others meet as needed. Additional sheets may be picked up at City Hall. If you have any questions or need additional information about the specific group(s) you are interested in, please contact the City Manager's Office (321-9100).

_____ Airport Advisory Board
_____ Board of Appeals/Code Review
_____ Board of Zoning Appeals
_____ Convention & Tourism Committee
_____ El Dorado Inc.
_____ Joint Corrections Advisory Board
_____ Library Board
_____ Prairie Trails Advisory Board

X Planning Commission
X Recreation Advisory Comm.
_____ Recycling/Solid Waste Advisory Comm.
_____ Sales Tax Advisory Committee
_____ Sales Tax Review Task Force
_____ Stormwater Utility Advisory Committee
_____ Tree Board

Please state why you are interested in serving on this board, committee, or task force and indicate what expertise and/or capabilities you would bring to this board, committee, or task force (please use additional pages as needed). My entire life has been one of public service. Since my retirement I been less active. I would like to get back into. I have 25 years of experience. In all aspects of local government. I have rewritten planning and zoning documents. Been the enforcement officer. I have

What other boards (city, county, school, hospital, etc.) are you currently serving on? What other boards (city, county, school, hospital, etc.) have you served on? As City Manager I have served on numerous Boards including Chamber boards, Mainstreet board staff on P+Z, recreation.

When an opening on a board, committee, or task force occurs, the Mayor will review the interest forms on file. If your form is selected, you will be contacted to confirm that you are still interested in serving on this board, committee, or task force before an appointment is made. If you wish additional information, please contact the City Manager's Office at 321-9100.

Please return this application to: City Manager's Office, City Hall, 220 E First Ave., El Dorado, Kansas 67042

THANK YOU FOR YOUR INTEREST IN SERVING THE CITY OF EL DORADO!

been envolved and implimented recreation master plans. I would like to help El Dorado impliment ~~this~~ plan.

NEW APPLICANT

CITY OF EL DORADO
INTEREST FORM FOR SERVING
ON A CITY ADVISORY BOARD OR COMMITTEE

Name: Kelly Tetrick Date: 12/12/16

Address: 1840 Lakeland Drive

E-mail Address: ktetrick@cox.net

Telephone (316)251-1916 (Home) ________ (Work) Occupation: Maintenance Planner - Holly Frontier

Please circle your preferred method of contact: E-mail Phone

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____	Airport Advisory Board	____	Planning Commission
X	Board of Appeals/Code Review	____	Recreation Advisory Comm.
____	Board of Zoning Appeals	____	Recycling/Solid Waste Advisory Comm.
____	*Convention & Tourism Committee*	____	*Sales Tax Advisory Committee*
____	El Dorado Inc.	____	Sales Tax Review Task Force
____	Joint Corrections Advisory Board	____	Stormwater Utility Advisory Committee
____	Library Board	____	Tree Board
____	HOPE VI Grant		

Please state why you are interested in serving on this board, committee, or task force and indicate what expertise and/or capabilities you would bring to this board, committee, or task force (please use additional pages as needed). I enjoy being able to utilize my education and experience to fulfil my civic duty. Expertise is degree in construction management, 10+ years in Engineering, construction and training fields.

What other boards (city, county, school, hospital, etc.) are you currently serving on? What other boards (city, county, school, hospital, etc.) have you served on? Vintage Homeowners Association. Board member and Chairman.

When an opening on a board, committee, or task force occurs, the Commission will review the interest forms on file. If your form is selected, you will be contacted to confirm that you are still interested in serving on this board, committee, or task force before an appointment is made. If you wish additional information, please contact the City Manager's Office at 321-9100.

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THANK YOU FOR YOUR INTEREST IN SERVING THE CITY OF EL DORADO!

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______	Airport Advisory Board	X	Planning Commission
______	Board of Appeals/Code Review	______	Recreation Advisory Comm.
______	Board of Zoning Appeals	______	Recycling/Solid Waste Advisory Comm.
______	*Convention & Tourism Committee*	______	*Sales Tax Advisory Committee*
______	El Dorado Inc.	______	Sales Tax Review Task Force
______	Joint Corrections Advisory Board	______	Stormwater Utility Advisory Committee
______	Library Board	______	Tree Board
______	HOPE VI Grant		

Please state why you are interested in serving on this board, committee, or task force and indicate what expertise and/or capabilities you would bring to this board, committee, or task force (please use additional pages as needed). opportunity to give back to the community where I live. Ensure that our community takes advantage of all possible avenues for growth. Expertise/capabilities - construction management degree, drafting and engineering experience.

What other boards (city, county, school, hospital, etc.) are you currently serving on? What other boards (city, county, school, hospital, etc.) have you served on? Vintage Homeowners Association. Board member and Chairman.

When an opening on a board, committee, or task force occurs, the Commission will review the interest forms on file. If your form is selected, you will be contacted to confirm that you are still interested in serving on this board, committee, or task force before an appointment is made. If you wish additional information, please contact the City Manager's Office at 321-9100.

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