

## How to Use the Budget – FY 2018 Proposed Budget

This section provides information on the organization of the FY 2018 Proposed Budget document, and information on commonly asked questions.

### How the Document Is Organized

This "Summary Budget Information" document (Volume I) is organized into various sections, which highlight different information and areas of the FY 2018 Proposed Budget.

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

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

➤ **Budget Message**

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

➤ **Budget Calendar**

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

➤ **Budget Summary**

This section provides a high-level summary of the FY 2018 Proposed Budget. It includes a summary of projected revenues and expenditures, as well as information on projected fund balances (reserves) for the proposed budget. In addition, this section includes information on the County's preliminary assessed valuation for FY 2018 and mill levy information for FY 2014 through FY 2018 (projected).

➤ **Revenue Information**

This section provides the Board with an overview of various revenue estimates, including ad valorem (i.e., property) taxes, sales taxes, motor vehicle taxes, and mortgage registration fees. Final revenue estimates for the FY 2018 Proposed Budget will be available in early July.

➤ **Personnel and Compensation**

This section provides information on the County's compensation philosophy and the proposed compensation package for FY 2018. This section also includes information on benefits (including the health insurance program) and full-time equivalent (FTE) positions in the FY 2018 Proposed Budget.

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

This section provides information on the FY 2018 Proposed Capital Improvement Program (CIP), including a summary of the CIP prioritization process and specific projects included in the FY 2018 Proposed Budget. In addition, this section includes information regarding the County's existing and projected annual outstanding debt.

➤ **Requests for Additional Resources**

This section provides a summary table that outlines Requests for Additional Resources (RAR) submitted by departments for consideration in the County Manager's FY 2018 Proposed Budget.

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

➤ **Multi-year Budget Projection**

This section provides information to address the Board's desire for multi-year budget planning with projections of revenues and expenditures for FY 2018 through FY 2022.

➤ **Project Accounts**

This section provides a summary table showing the project accounts that have been closed in FY 2016 and FY 2017 by fund. In addition, the section includes a list of active project accounts as of April 2017.

➤ **Equipment Reserve Fund**

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

➤ **Other Information**

This section provides information on the Technology Funds and VEU's (Vehicle Equivalent Units).

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

This binder provides detailed information on the proposed budget of each agency and department. Included in this binder are the following items: mission statements, goals/objectives/performance measures, major services, requests for additional resources, CIP project requests, and revenue information. The binder is organized alphabetically by agency and department. Budget presentations are scheduled for May 4 through May 18.

**Where To Find Answers to Commonly Asked Questions:**

➤ How many FTEs are included in the FY 2018 Proposed Budget?

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

➤ How much estimated revenue does one (1) mill of tax generate in dollars for FY 2018?

County/Park and Recreation Taxing District:	\$9,624,285
Library Taxing District:	\$7,932,364

➤ What is the projected ending fund balance % for the General Fund for FY 2018?

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

➤ How much is the total budget increasing for FY 2018?

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

➤ What new CIP Projects are proposed for funding in FY 2018?

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

➤ What assumptions for revenue projections are being used for FY 2018?

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

- What are the County's major sources of revenue for FY 2018?

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

- Based on the FY 2018 Proposed Budget, what is the estimated amount of County property taxes on a \$293,000 home and a \$2,025,913 commercial property?

\$293,000 Average Single Family Residential Property: \$897  
 \$2,025,913 Average Commercial Property: \$13,476

<b>Residential Property Value</b>	<b>Estimated Amount of County Property Tax for the FY 2017 Proposed Budget</b>
\$100,000 Residential Property	\$306 a year or about \$25.50 a month
\$150,000 Residential Property	\$459 a year or about \$38.25 a month
\$200,000 Residential Property	\$612 a year or about \$51.00 a month
\$250,000 Residential Property	\$765 a year or about \$63.75 a month
<b>\$293,000 Residential Property (Avg. Single Family Home Value)</b>	<b>\$897 a year or about \$74.75 a month</b>
\$300,000 Residential Property	\$918 a year or about \$76.50 a month
\$350,000 Residential Property	\$1,071 a year or about \$89.25 a month
\$400,000 Residential Property	\$1,224 a year or about \$102.00 a month

Note: These calculations are only for the County government and do not include other taxing entities such as the State of Kansas, cities, or school districts. The average value for a single family home in FY 2018 is \$293,000 (compared to an average value of \$273,000 in FY 2017), and \$2,025,913 is the average value for a commercial property in FY 2018 (compared to an average value of \$1,923,408 in FY 2017).

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

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

- Based on the FY 2018 Proposed Budget, what is the estimated mill levy for FY 2018? What has the actual mill levy been in previous years?

The estimated mill levy for FY 2018 is 26.607 mills. Please refer to the **Budget Summary (Volume I)** section for previous mill levies.

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

This information will be available in early July when the Director of Records and Tax Administration functioning in his capacity as County Clerk provides final estimated assessed valuation information for FY 2018.