

How to Use the Budget – FY 2021 Proposed Budget

This section provides information on the organization of the FY 2021 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 2021 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 2021 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 2021 and mill levy information for FY 2017 through FY 2021 (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 2021 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 2021. This section also includes information on benefits (including the health insurance program) and full-time equivalent (FTE) positions in the FY 2021 Proposed Budget.

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

This section provides information on the FY 2021 Proposed Capital Improvement Program (CIP), including a summary of the CIP prioritization process and specific projects included in the FY 2021 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 2021 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 2021 through FY 2025.

➤ **Project Accounts**

This section provides a summary table showing the project accounts that have been closed in FY 2019 and FY 2020 by fund. In addition, the section includes a list of active project accounts as of April 2020.

➤ **Equipment Reserve Fund**

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

➤ **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 July 15 through July 21.

Where To Find Answers to Commonly Asked Questions:

- How many FTEs are included in the FY 2021 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 2021?

County/Park and Recreation Taxing District:	\$11,488,757
Library Taxing District:	\$9,407,009

- What is the projected ending fund balance % for the General Fund for FY 2021?

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

- How much is the total budget increasing for FY 2021?

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

- What new CIP Projects are proposed for funding in FY 2021?

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

- What assumptions for revenue projections are being used for FY 2021?

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

- What are the County's major sources of revenue for FY 2021?

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

- Based on the FY 2021 Proposed Budget, what is the estimated amount of County property taxes on a \$346,000 home and a \$2,330,390 commercial property?

\$346,000 Average Single Family Residential Property: \$1,036
 \$2,330,390 Average Commercial Property: \$15,165

Residential Property Value	Estimated Annual Amount of County Property Tax for FY 2021 Proposed Budget	Estimated Monthly Amount of County Property Tax for FY 2021 Proposed Budget
\$100,000	\$299	\$24.95
\$150,000	\$449	\$37.42
\$200,000	\$599	\$49.89
\$250,000	\$748	\$62.36
\$300,000	\$898	\$74.84
\$346,000	\$1,036	\$86.31
\$350,000	\$1,048	\$87.31
\$400,000	\$1,197	\$99.78

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 2021 is \$346,000 (compared to an average value of \$330,000 in FY 2020), and \$2,330,390 is the average value for a commercial property in FY 2021 (compared to an average value of \$2,194,339 in FY 2020).

- 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 2021 Proposed Budget, what is the estimated mill levy for FY 2021? What has the actual mill levy been in previous years?

The estimated mill levy for FY 2021 is 26.030 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 2021.