



BUTLER COUNTY

Board of County Commissioners
Monday, July 17, 2023
9:00 AM
205 W. Central Ave. 4th Floor
El Dorado, KS 67042
Agenda

- A. CALL to ORDER**
- B. INVOCATION and PLEDGE**
- C. PUBLIC COMMENTS**
- D. ITEMS of BUSINESS**
 - D.1. 2024 Budget Workshop
[2024 Commission Budget Hearings Schedule.pdf](#)
 - D.2. Notice to County Clerk to exceed RNR for 2024 Budgets
[2023-07-12 intention to exceed RNR.pdf](#)
- E. OTHER ITEMS of BUSINESS**
- F. ADJOURNMENT**

Board of County Commissioners Agenda Item Report

Agenda Item No. 1

Submitted by: Ryan Adkison

Submitting Department: Administration

Meeting Date: July 17, 2023

SUBJECT

2024 Budget Workshop

RECOMMENDATION

Review 2024 Proposed budget

ATTACHMENTS

- [2024 Commission Budget Hearings Schedule.pdf](#)

BACKGROUND

Each year the Commission holds several workshops to review both internal and external budget requests before holding a public hearing and then adopting the budget.

ANALYSIS

The adopted budget funds both the County's operations for the forthcoming year and the CIP in subsequent years.

FINANCIAL CONSIDERATION

The adopted budget funds both the County's operations for the forthcoming year and the CIP in subsequent years.

LEGAL CONSIDERATION

The timing and other budgeting provisions for Kansas local governments is detailed in K.S.A. 79-2925 et. al.

COMMISSIONER SIGNATURE REQUIRED

INFORMATION TECHNOLOGY PURCHASE OR SERVICES REVIEW REQUIRED

RECOMMENDED ACTION

Review 2024 Proposed budget.

	Monday, July 17, 2023	Tuesday, July 18, 2023	Wednesday, July 19, 2023	Thursday, July 20, 2023
9:00 AM	Budget Overview	Butler County Commission Meeting	Emergency Communications	No meeting
9:15 AM			Clerk/Elections	No meeting
9:30 AM	Register of Deeds	Dept. on Aging	GIS/Mapping	No meeting
9:45 AM	Sheriff/Jail	Emergency Mgmt.	Community Development	No meeting
10:00 AM		District Court	Appraiser	No meeting
10:15 AM	Extension Office	Community Corrections	Leadership Butler	No meeting
10:30 AM	Noxious Weeds	Health	BBBS	No meeting
10:45 AM	Facilities Management	Information Technology	CDDO	No meeting
11:00 AM	Public Works/Landfill	Treasurer/Motor Vehicle	Soil Conservation	No meeting
11:15 AM		EMS/Rescue Squad	Butler County Fair Association	No meeting
11:30 AM			CASA	No meeting
11:45 AM	County Attorney	Administration	South Central Mental Health	No meeting
12:00 PM	1) Budget Review	Fire districts	Historical Societies	No meeting
12:15 PM	2) Notify Co. Clerk with intent to exceed RNR			No meeting
12:30 PM		SCARF		
12:45 PM	3) Set RNR/Pub. Hearing Date/Max Mill			
1:00 PM				

Tuesday, July 25, 2023	: <u>Workshop - Budget Review as needed</u>
Tuesday, August 1, 2023	: <u>Workshop - Budget Review as needed</u>
Tuesday, August 8, 2023	: <u>Workshop - Budget Review as needed</u>
Tuesday, August 15, 2023	: <u>Workshop - Budget Review as needed</u>
Tuesday, August 22, 2023	: <u>1) Hold tax rate hearing</u>
	: <u>2) Hold budget hearing</u>
	: <u>(must be between 08-20 & 09-20)</u>
	: <u>3) adopt resolution to exceed RNR,</u>
	: <u>4) adopt budget</u>

Budget Timeline

- **June 15th**: Assessed property valuations from county clerks – will include RNR
- **July 20th**: Last day to notify county clerk of intent to levy above RNR (provide proposed tax rate and hearing information)
- **August 20th – September 20th**: Hold RNR hearing *prior to or in conjunction with* budget hearing
 - Each hearing must be published and in each case must be done at least 10 days prior to the hearing date.
- **August 25th**: Subdivisions not exceeding RNR will submit budget to county clerk
- **August 20th- October 1st**: Governing body formally adopts budget
- **August 30th – October 1st**: Governing body certifies budget to county clerk
- **By December 31st**: County Clerk provides budget to Municipal Services

Board of County Commissioners Agenda Item Report

Agenda Item No. 1

Submitted by: Ryan Adkison

Submitting Department: Administration

Meeting Date: July 17, 2023

SUBJECT

Notice to County Clerk to exceed RNR for 2024 Budgets

RECOMMENDATION

Approve the intent to exceed the Revenue Neutral Rate for the Butler County 2024 budget and for the Butler County fire districts 1-9 2024 budgets.

ATTACHMENTS

- [2023-07-12 intention to exceed RNR.pdf](#)

BACKGROUND

K.S.A. 79-2988(b) requires governing bodies, on or before July 20, to notify the county clerk of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate.

ANALYSIS

Proposed mill levies and corresponding revenue neutral rates are attached to this agenda item.

FINANCIAL CONSIDERATION

Not passing the notice to exceed the revenue neutral rate would cap the budget year taxes levied to the prior year taxes levied.

LEGAL CONSIDERATION

Exceeding the RNR requires this action per K.S.A. 79-2988(b).

COMMISSIONER SIGNATURE REQUIRED

INFORMATION TECHNOLOGY PURCHASE OR SERVICES REVIEW REQUIRED

RECOMMENDED ACTION

I, commissioner _____, move to approve/not approve the intent to exceed the Revenue Neutral Rate for the Butler County 2024 Budget and to the intent to exceed the Revenue Neutral Rate for the 2024 Butler County fire districts 1-9 budgets and to set a hearing date of August 22, 2023 at 9:00a.m. to be held at the Butler County Courthouse at 205, W. Central in El Dorado, Kansas.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2023 Estimated Valuation
Fire District #1 Andover	383,942	11.071	467,390	11.620	536,470	474,500	11.878	10.018	39,946,736
Fire District #2 Augusta	334,658	4.891	378,880	4.916	415,800	368,225	4.880	4.433	75,457,997
Fire District #3 Rose Hill	781,014	8.199	865,360	8.098	959,100	877,898	8.100	7.023	108,386,274
Fire District #4 Cassoday	46,445	5.594	52,585	5.584	58,890	55,290	5.594	4.835	9,883,948
Fire District #5 Rosalia/Chelse	75,266	5.233	83,830	4.994	86,750	75,550	4.574	4.486	16,516,497
Fire District #6 Latham	65,836	10.386	74,345	10.386	90,800	84,275	10.386	8.398	8,113,859
Fire District #7 Benton	252,345	5.177	282,210	5.215	318,625	279,776	5.197	4.545	53,839,215
Fire District #8 Douglass	165,078	7.109	180,030	7.099	221,530	192,617	7.105	5.997	27,108,861
Fire District #9 Leon	83,658	5.825	98,450	6.097	109,940	96,560	6.000	5.519	16,093,029

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

Ryan Adkison
Finance Director

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