State of Kansas
City
2024

CERTIFICATE

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
City of Eudora
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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	8,394,847	2,608,114	38.001
Debt Service	10-113	7	683,003	68,642	1.000
Library	12-1220	7			
Special Highway		8	421,943		
TIF		8			
Solid Waste Utility Fund		9	771,880		
Electric Utility Fund		9	7,938,107		
Water Utility Fund		10	2,348,380		
Wastewater Utility Fund		10	2,128,734		
Storm Drainage Fund		11	316,213		
Non-Budgeted Funds-A		12			
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Totals		xxxxx	23,003,107	2,676,756	39.001
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			68,653,119
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 35.488

Assisted by:

Address:

Email:

Attest: Nov 15 2023

County Clerk

Governing Body

CPA Summary

City of Eudora

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,252,449	221,488	3,001	559	2,881	1,955
Debt Service	180,774	17,776	241	45	231	157
TOTAL	2,433,223	239,264	3,242	604	3,112	2,112

County Treas Motor Vehicle Estimate	239,264				
County Treas Recreational Vehicle Estimate		3,242			
County Treas 16/20M Vehicle Estimate			604		
County Treas Commercial Vehicle Tax Estimate				3,112	
County Treas Watercraft Tax Estimate					2,112

Motor Vehicle Factor	0.09833				
Recreational Vehicle Factor		0.00133			
16/20M Vehicle Factor			0.00025		
Commercial Vehicle Factor				0.00128	
Watercraft Factor					0.00087

City of Eudora 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	307,241	249,344	1,028,500	KSA 12-1, 118
General Fund	Employee Benefit Fund	-	10,000	-	KSA 12-1, 118
Electric Utility Fund	General Fund	792,000	803,880	803,880	KSA 12-825d
Electric Utility Fund	Capital Improvement Fund (electric	-	-	254,600	KSA 12-1, 118
Water Utility Fund	General Fund	167,000	169,505	169,505	KSA 12-825d
Water Utility Fund	Capital Improvement Fund (water)	-	-	161,575	KSA 12-1, 118
Wastewater Utility Fund	General Fund	167,000	169,505	169,505	KSA 12-825d
Wastewater Utility Fund	Capital Improvement Fund (sewer)	-	-	280,200	KSA 12-1, 118
Solid Waste Fund	General Fund	40,000	50,000	50,000	KSA 12-825d
Storm Drainage Fund	Special Highway Fund	100,000	100,000	-	KSA 12-1, 119
Capital Improvement Fun	Special Highway Fund	205,000	400,000	-	KSA 68-590
Electric Utility Fund	Equipment Reserve Fund	-	45,000	-	KSA 12-1, 117
Storm Drainage Fund	Capital Improvement Fund	-	-	50,000	KSA 12-1, 118
Special Highway	Capital Improvement Fund	-	-	240,039	KSA 12-1,118
	Totals	1,778,241	1,997,234	3,207,804	
	Adjustments*				
	Adjusted Totals	1,778,241	1,997,234	3,207,804	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Eudora

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
General Obligation:											
2012-A 0142090112478	09/12/2012	09/01/2032	2.49	2,840,000	1,570,000	3/1	9/1	40,080.00	140,000.00	37,280.00	140,000.00
2013-B 0142062613825	03/01/2014	09/01/2028	2.88	2,290,000	1,035,000	3/1	9/1	31,506.26	160,000.00	26,706.26	165,000.00
2013-A 0142020113645	09/01/2013	09/01/2026	2.03	3,180,000	935,000	3/1	9/1	19,246.26	220,000.00	14,846.26	230,000.00
2016-A 0142091516895	03/01/2017	09/01/2031	1.87	1,410,000	795,000	3/1	9/1	14,800.00	105,000.00	13,225.00	115,000.00
2019-A 0142082919652	03/01/2020	09/01/2039	4.75	995,000	995,000	3/1	9/1	47,262.50	0.00	47,262.50	0.00
2020-A 0142101520063	10/15/2020	09/01/2024	0.50	5,815,000	5,815,000	3/1	9/1	29,075.00	0.00	29,075.00	5,815,000.00
2021-A 0142072921321	07/29/2021	09/01/2023	3.00	2,485,000	2,485,000	3/1	9/1	37,275.00	2,485,000.00	0.00	0.00
2023-A (NEW)	09/01/2023	09/01/2038	4.50	4,750,000	0	3/1	9/1	0.00	0.00	221,171.94	70,000.00
Total G.O. Bonds					13,630,000			219,245	3,110,000	389,567	6,535,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE C20 1678-01	09/01/2008	03/02/2028	2.57	2,767,450	1,026,759	3/1	9/1	25,263.36	176,119.56	20,708.01	180,674.91
KDHE #2926	08/01/2018	02/01/2038	2.33	945,874	822,372	2/1	8/1	18,921.52	41,398.44	17,951.32	42,368.64
Total Other					1,849,131			44,185	217,518	38,659	223,044
Total Indebtedness					15,479,131			263,430	3,327,518	428,226	6,758,044

State of Kansas
City

City of Eudora

2024

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, 2023	Payments Due 2023	Payments Due 2024
Electronic Water Meters & Electric HVAC	05/01/2016	180	2.54	1,584,197.98	918,224.80	127,639.42	127,639.42
2020 John Deere 324L Loader	02/28/2020	36	3.13	81,186.22	27,914.15	28,800.00	0.00
2021 Altec Digger Truck	04/01/2020	60	3.13	332.374.11	205,614.59	72,937.60	72,937.60
2022 Altec Bucket Truck	03/04/2022	48	2.74	156,602.00	156,602.00	41,870.81	41,870.81
Totals					**1,308,356**	**271,248**	**242,448**

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

City of Eudora 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,099,648	2,329,544	2,165,532
Receipts:			
Ad Valorem Tax	1,899,310	2,252,449	xxxxxxxxxxxxxxxxx
Delinquent Tax	14,005	16,000	18,400
Motor Vehicle Tax	224,714	217,120	233,499
Recreational Vehicle Tax	2,824	8,261	7,000
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	2,497	0	0
Watercraft Tax	1,788	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Big Truck Tax	579	0	
Local Alcoholic Liquor	13,266	13,752	14,068
City Sales and Use Tax	302,827	308,274	315,365
County Sales and Use Tax	903,356	919,176	940,317
Tower, Franchise & ROW Fees	248,158	217,871	237,305
Cemetery Fees	20,360	27,444	27,500
Planning, Zoning, License & Permits	70,399	62,128	62,200
Police Fees & Fines	168,987	199,114	234,619
Local Alcoholic Liquor - Police	13,266	13,752	14,068
Parks & Recreation Fees	109,443	116,359	123,065
Aquatic Fees	51,744	51,130	73,818
Land Sale Proceeds	0	150,000	0
Transfer from Electric Utility Fund	792,000	803,880	803,880
Transfer from Water Utility Fund	167,000	169,505	169,505
Transfer from Wastewater Utility Fund	167,000	169,505	169,505
Transfer from Refuse Fund	40,000	50,000	50,000
Moderate Income Housing (reversal)	-40,000	0	0
Shared Museum Dg Co - City	14,605	14,605	14,605
In Lieu of Taxes (IRB)			
Interest on Idle Funds	29,451	30,730	32,581
Neighborhood Revitalization Rebate			0
Miscellaneous	70,432	77,586	79,900
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,288,012**	**5,888,641**	**3,621,201**
Resources Available:	**7,387,660**	**8,218,185**	**5,786,733**

City of Eudora

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	7,387,660	8,218,185	5,786,733
Expenditures:			
General Government	1,113,617	1,317,100	2,896,307
Community Development	272,922	382,487	360,033
Street and Cemetery	336,997	598,765	493,645
Fire & EMS	569,704	749,652	675,204
Police & Municipal Court	1,698,471	1,902,505	2,106,776
Parks & Recreation	619,806	693,514	690,314
Aquatics	139,358	159,286	144,067
0	0	0	0
Sub-Total detail page	4,750,875	5,803,309	7,366,347
Transfer to Capital Improvement Fund	217,241	249,344	306,500
Transfer to Capital Improvement Fund (star	90,000	0	722,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,058,116**	**6,052,653**	**8,394,847**
Unencumbered Cash Balance Dec 31	2,329,544	2,165,532	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	6,189,970	6,953,635	8,394,847
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,394,847
		Tax Required	2,608,114
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	2,608,114

CPA Summary

City of Eudora 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	902,424	995,930	1,122,659
Contractual	151,857	299,474	177,730
Commodities	9,910	6,697	24,000
Capital Outlay	49,425	15,000	1,571,918
Total	**1,113,617**	**1,317,100**	**2,896,307**
Community Development			
Salaries	205,526	247,375	246,747
Contractual	60,588	131,158	109,480
Commodities	4,208	3,262	3,806
Capital Outlay	2,600	691	0
Total	**272,922**	**382,487**	**360,033**
Street and Cemetery			
Salaries	158,468	275,997	301,821
Contractual	87,220	99,036	80,215
Commodities	76,639	110,116	90,360
Capital Outlay	14,670	113,616	21,250
Total	**336,997**	**598,765**	**493,645**
Fire & EMS			
Salaries	355,868	424,257	430,630
Contractual	110,030	163,071	196,898
Commodities	44,067	53,900	47,675
Capital Outlay	10,639	60,000	0
Debt P&I	49,100	48,425	0
Total	**569,704**	**749,652**	**675,204**
Police & Municipal Court			
Salaries	1,362,446	1,519,333	1,732,420
Contractual	228,175	244,696	291,914
Commodities	98,905	77,476	82,442
Capital Outlay	8,945	61,000	0
Total	**1,698,471**	**1,902,505**	**2,106,776**
Parks & Recreation			
Salaries	418,637	503,912	526,984
Contractual	142,943	126,077	108,360
Commodities	52,818	53,525	54,970
Capital Outlay	5,409	10,000	0
Total	**619,806**	**693,514**	**690,314**
Aquatics			
Salaries	86,880	98,105	92,194
Contractual	16,219	10,553	7,123
Commodities	36,259	50,628	44,750
Capital Outlay	0	0	0
Total	**139,358**	**159,286**	**144,067**

Page Total	**4,750,875**	**5,803,309**	**7,366,347**

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

City of Eudora 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	348,432	307,214	289,490
Receipts:			
Ad Valorem Tax	207,872	180,774	xxxxxxxxxxxxxxxx
Delinquent Tax	1,543	1,500	1,500
Motor Vehicle Tax	24,638	23,762	8,121
Recreational Vehicle Tax	309	904	500
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	273	0	0
Watercraft Tax	195	0	0
Big Truck Tax	64	0	0
City Sales and Use Tax	302,827	308,274	314,750
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**537,722**	**515,215**	**324,871**
Resources Available:	**886,154**	**822,429**	**614,360**
Expenditures:			
GOB 2012-A	177,780	180,080	177,280
GOB 2013-A	243,646	239,246	244,846
GOB 2019-A	47,263	47,263	47,263
GOB 2020-A	29,075	29,075	29,075
GOB 2021-A	81,177	37,275	0
GOB 2016-A	0	0	52,750
Cash Basis Reserve (2024 column)			131,789
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**578,940**	**532,939**	**683,003**
Unencumbered Cash Balance Dec 31	307,214	289,490	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	703,095	713,963	683,003
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	683,003
		Tax Required	68,642
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	68,642

CPA Summary

City of Eudora 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	158,883	174,421	151,726
Receipts:			
State of Kansas Gas Tax	173,666	178,117	178,117
County Transfers Gas	10,735	14,100	14,100
Federal Fund Exchange Funds	81,422	73,000	75,000
Mud Bond Fees	5,000	3,000	3,000
Transfer from Storm Drainage Fund	100,000	100,000	0
Transfer from Capital Improvement Fund	205,000	400,000	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**575,823**	**768,217**	**270,217**
Resources Available:	**734,705**	**942,637**	**421,943**
Expenditures:			
Crack Seal & Pot Hole Material	907	0	0
Chip & Seal	62,330	94,108	0
Street, Curb, & Gutter Improvements	497,047	696,803	181,904
Transfer to Capital Improvement Fund	0	0	240,039
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**560,285**	**790,911**	**421,943**
Unencumbered Cash Balance Dec 31	174,421	151,726	0.00
2022/2023/2024 Budget Authority Amoun	705,750	888,681	421,943

Adopted Budget

TIF	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	73,988	239,561
Receipts:			
Ad Valorem Tax - TIF	3,310	76,605	76,605
City Sales Tax - TIF	68,607	87,732	89,750
City Compensating Use Tax - TIF	2,071	1,236	1,264
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**73,988**	**165,573**	**167,619**
Resources Available:	**73,988**	**239,561**	**407,180**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	73,988	239,561	407,180
2022/2023/2024 Budget Authority Amoun	0	0	0

CPA Summary

City of Eudora 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	170,997	177,663	166,680
Receipts:			
Abatement Fees	3,816	1,000	1,000
Trash Bag Tag Fees	408	694	700
Customer Sales Receipts	580,927	584,017	585,000
Customer Penalty Receipts	14,599	13,000	13,000
Interest on Idle Funds	0	0	0
Miscellaneous	2,433	5,513	5,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**602,183**	**604,224**	**605,200**
Resources Available:	**773,180**	**781,887**	**771,880**
Expenditures:			
Contractual	555,517	564,207	579,074
Commodities	0	1,000	1,000
Capital Outlay	0	0	141,806
Transfer to General Fund	40,000	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**595,517**	**615,207**	**771,880**
Unencumbered Cash Balance Dec 31	177,663	166,680	0.00
2022/2023/2024 Budget Authority Amount:	700,464	718,147	771,880

Adopted Budget

Electric Utility Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,775,654	3,110,648	2,479,042
Receipts:			
Sales Tax Collected	164,013	158,573	158,573
License, Permits & Fees	22,965	24,200	24,200
Customer Sales, Penalties & Fees	4,940,526	4,659,691	5,228,192
New Resident Fees	7,640	6,000	6,000
Interest on Idle Funds	7,831	13,118	13,100
Miscellaneous	84,966	45,724	29,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,227,941**	**4,907,306**	**5,459,065**
Resources Available:	**8,003,595**	**8,017,953**	**7,938,107**
Expenditures:			
Personnel	530,634	584,968	713,186
Contractual	3,061,120	3,484,920	3,351,692
Commodities	56,038	168,740	177,173
Capital Outlay	99,706	0	2,124,026
Debt Service	178,399	289,435	338,550
Transfer to General Fund	792,000	803,880	803,880
Transfer to Equipment Reserve	0	45,000	0
Transfer to Capital Improvement Fund	0	0	254,600
Sales Tax Remitted	175,050	161,968	175,000
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,892,947**	**5,538,912**	**7,938,107**
Unencumbered Cash Balance Dec 31	3,110,648	2,479,042	0.00
2022/2023/2024 Budget Authority Amount:	7,574,158	7,579,161	7,938,107

CPA Summary

City of Eudora 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	702,409	696,551	767,252
Receipts:			
Sales Tax Collected	11,126	13,439	13,450
License & Permits	31,310	21,000	21,000
Customer Sales, Penalties & Fees	1,436,110	1,467,243	1,539,008
New Resident Fees	4,832	4,860	5,000
Interest on Idle Funds	102	173	170
Miscellaneous	1,500	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,484,980**	**1,509,214**	**1,581,128**
Resources Available:	**2,187,389**	**2,205,766**	**2,348,380**
Expenditures:			
Personnel	337,821	411,776	466,940
Contractual	248,539	277,043	258,158
Commodities	169,712	247,309	186,206
Capital Outlay	224,910	150,000	890,223
Debt Service	331,773	168,932	154,773
Transfer to General Fund	167,000	169,505	169,505
Transfer to Capital Improvement Fund			161,575
Transfer to Capital Improvement Fund (star)	0	0	50,000
Sales Tax Remittance	11,082	13,949	11,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,490,838**	**1,438,514**	**2,348,380**
Unencumbered Cash Balance Dec 31	696,551	767,252	0.00
2022/2023/2024 Budget Authority Amount:	1,793,997	1,913,243	2,348,380

Adopted Budget

Wastewater Utility Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	704,366	783,705	635,163
Receipts:			
Customer Sales, Penalties & Fees	1,319,347	1,390,428	1,486,771
Licenses, Permits & Fees	7,613	5,800	5,800
Interest on Idle Funds	1,055	1,055	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,328,015**	**1,397,283**	**1,493,571**
Resources Available:	**2,032,382**	**2,180,988**	**2,128,734**
Expenditures:			
Personnel	176,325	201,775	216,649
Contractual	413,641	453,394	438,817
Commodities	89,570	105,089	110,694
Capital Outlay	0	0	384,032
Debt Service	402,139	616,062	528,838
Transfer to General Fund	167,000	169,505	169,505
Transfer to Capital Improvement Fund	0	0	280,200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,248,676**	**1,545,825**	**2,128,734**
Unencumbered Cash Balance Dec 31	783,705	635,163	0.00
2022/2023/2024 Budget Authority Amount:	1,926,147	2,109,578	2,128,734

CPA Summary

City of Eudora 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Drainage Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	160,589	186,615	180,164
Receipts:			
Customer Sales Receipts	136,897	136,049	136,049
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**136,897**	**136,049**	**136,049**
Resources Available:	**297,486**	**322,664**	**316,213**
Expenditures:			
Contractual	10,871	40,000	40,000
Commodities	0	2,500	2,500
Capital Outlay	0	0	223,713
Transfer to Special Highway	100,000	100,000	0
Transfer to Capital Improvement Fund	0	0	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**110,871**	**142,500**	**316,213**
Unencumbered Cash Balance Dec 31	186,615	180,164	0.00
2022/2023/2024 Budget Authority Amoun	276,831	294,089	316,213

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Fund		**Equipment Reserve Fund**		**Park, Wtr, Sewer Impac**		**Grant Fund (ARPA)**		**Efficiency KS/Employee Benefit Fu**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,011,552	Cash Balance Jan 1	139,746	Cash Balance Jan 1	762,125	Cash Balance Jan 1	489,189	Cash Balance Jan 1	9,649	2,412,261
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sales & Use Tax	438,577	General Equipment Sale Proceeds	6,175	Park Liquor Tax	13,266	Tranche II	489,189	FSA Contributions	4,805	
KDWPT - Lucy Kaegi Trail Grant	166,940	Public Works Equipment Sale Proceeds	63,650	Park Impact Fees	4,000			Efficiency KS Loan Proceeds	48	
Transfer from General Fund	217,241	Metal Sales	2,750	Park Misc. Fees	97					
Interest	1,344	Gen Fund - Internal Loan from Sewer Impact for Police & Fire Radios	230,921	Water Impact Fees	10,000					
				Sewer Impact Fees	65,000					
				Gen Fund - Fire Radios Internal Loan P&I	25,071					
				Gen Fund - Police Radios Internal Loan P&I	23,921					
Total Receipts	824,102	Total Receipts	303495.65	Total Receipts	141354.58	Total Receipts	489188.64	Total Receipts	4852.64	1,762,993
Resources Available	1,835,654	Resources Available:	443,242	Resources Available	903,480	Resources Available:	978,377	Resources Available:	14,502	4,175,255
Expenditures:		Expenditures:		Expenditures		Expenditures:		Expenditures:		
Park Multi-Purpose Court	132,178	2022 Bucket Truck (down $)	49,000	Gen. Fund - Internal Loan Police & Fire Radios	230,921	2021 Dodge Durango - Police	25,000			
Lucy Kaegi Trail	28,603	2021 Dodge Durango - Police Additional Funding for ARPA	3,002	Camera Truck Additional Funding for ARPA	62,412	2022 Wastewater Camera Truck	230,000			
Pills Park Engineering	13,200	Police Radios	112,737	Water Impact Contractual	10,000	Police DigiTicket	17,670			
Park Bleachers	10,750	Fire Radios	113,254	Park Impact Mulch	9,786	ClearGov Budgeting Software	10,850			
Transfer to Special Highway	205,000	Sno Pro for Skid Steer	850			Cemetery Software	7,800			
CIP - MLS, STAR, KDOT Grant Projects Funding	802,000	2021 Sewer Vac Truck - Additional Funding	38,477			Community Development Funding (stat)	393,600			
Total Expenditures	1,191,731	Total Expenditures	317,320	Total Expenditures	313,119	Total Expenditures	685,120	Total Expenditures	0	2,507,290
Cash Balance Dec 31	643,923	Cash Balance Dec 31	125,922	Cash Balance Dec 31	590,361	Cash Balance Dec 31	293,257	Cash Balance Dec 31	14,502	1,667,965
										1,667,965

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
MIH Grant and Fight Opioid A		CIP - MLS, STAR, KDOT Grants			0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	0	Cash Balance Dec 31	1,974,811	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		3,974,811
Receipts:		Receipts:		Receipts:		Receipts		Receipts:		
Moderate Income Housing	40,000	Capital Improvement Sales Tax Funding	475,000							
Fight Opioid Addiction	1,571	Pad Sale Proceeds	99,939							
		KDOT Grant Funding - Church	799,705							
		Capital Improvement Sales Tax Funding	552,000							
		Sunflower Trail Grant	24,750							
		Transfer from General Fund	90,000							
		Community Development Funds - ARPA	168,800							
Total Receipts	41,571	Total Receipts	2210193.29	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,251,764
Resources Available:	41,571	Resources Available:	6,185,004	Resources Available	0	Resources Available	0	Resources Available	0	6,226,575
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Opioid - DARE Contractual	1,500	Nottingham & Church St. - KDOT	880,318							
		Vac Truck	385,560							
		Main Lift Station Rebuild	1,620,711							
		10th St. Sidewalk - KDOT	660,749							
		Community Development Project - STAR	367,605							
Total Expenditures	1,500	Total Expenditures	3,914,944	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,916,444
Cash Balance Dec 31	40,071	Cash Balance Dec 31	2,270,060	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,310,131 **
										2,310,131 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Eudora

will meet on August 28, 2023 at 7:00 PM at Eudora Municipal Building 4 E. 7th St., Eudora, KS 66025 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at Eudora Municipal Building 4 E. 7th St., Eudora, KS 66025 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,058,116	35.634	6,052,653	36.103	8,394,847	2,608,114	38.001
Debt Service	578,940	3.900	532,939	2.898	683,003	68,642	1.000
Library							
Special Highway	560,285		790,911		421,943		
TIF							
Solid Waste Utility Fund	595,517		615,207		771,880		
Electric Utility Fund	4,892,947		5,538,912		7,938,107		
Water Utility Fund	1,490,838		1,438,514		2,348,380		
Wastewater Utility Fund	1,248,676		1,545,825		2,128,734		
Storm Drainage Fund	110,871		142,500		316,213		
Non-Budgeted Funds-A	2,507,290						
Non-Budgeted Funds-B	3,916,444						
Totals	20,959,924	39.534	16,657,461	39.001	23,003,107	2,676,756	39.001
						*Revenue Neutral Rate***	*35.488*
Less: Transfers	1,778,241		1,997,234		3,207,804		
Net Expenditure	19,181,683		14,660,227		19,795,303		
Total Tax Levied	2,145,256		2,433,223		xxxxxxxxxxxxxxxxx		
Assessed Valuation	54,262,481		62,389,093		68,632,572		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	7,375,000	14,300,000	13,630,000
Revenue Bonds	0	0	0
Other	2,561,615	2,061,260	1,849,131
Lease Purchase Principal	1,294,355	1,376,003	1,308,356
Total	11,230,970	17,737,263	16,787,486

*Tax rates are expressed in mills

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

Renee Davis
Official Title: Budget Manager

Roll Call Vote

A Roll Call Vote of the City of Eudora Mayor and City Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 28, 2023
Resolution No. 2023-12

Governing Body Member	Yes	No	No Vote
Mayor Tim Reazin	✓		
Vice Mayor Tim Bruce	✓		
Commissioner Roberta Lehmann			✓
Commissioner Jolene Cullen	✓		
Commissioner Alex Curnes	✓		
TOTAL	4	0	1

Certified:

RESOLUTION NO. 2023-08

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF EUDORA, KANSAS, OF THE CITY'S INTENT TO EXCEED ITS "REVENUE NEUTRAL RATE", ESTABLISHING THE DATE AND TIME OF A PUBLIC HEARING ON SUCH MATTER, AND PROVIDING FOR THE GIVING OF NOTICE OF SUCH PUBLIC HEARING.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Douglas County, Kansas, has calculated and notified the City of Eudora, Kansas (the "City") that, for the City's 2024 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 35.488 mills (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act; and

WHEREAS, it is the intent of the Governing Body to exceed the revenue neutral rate, and the City desires to call and conduct a public hearing under the provisions of the Act and to provide notice of the City's proposed tax rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF EUDORA, KANSAS:

Section 1. **Intent to Exceed Revenue Neutral Rate; Proposed Tax Rate.** Pursuant to K.S.A. 79-2988(b), the City, by and through its Governing Body, hereby declares its intent to exceed the revenue neutral rate. The City's proposed tax/mill levy rate for the 2024 budget year is 39.501 mills.

Section 2. **Public Hearing.** Notice is hereby given that a public hearing will be held by the Governing Body to consider exceeding the revenue neutral rate on August 28, 2023, at Eudora City Hall, 4 E Seventh Street, Eudora, Kansas, 66025, the public hearing to commence at 7:00 p.m. or as soon thereafter as the Governing Body can hear the matter. At the public hearing, the Governing Body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.

Section 3. **Notice of Public Hearing—County.** The City Clerk is hereby authorized and directed to notify the Douglas County Clerk, on or before July 20, 2023, of the City's proposed intent to exceed the revenue neutral rate and to provide the date, time, and location of the public hearing. The Douglas County Clerk shall transmit such notice in accordance with the procedures set forth in the Act.

Section 4. **Notice of Public Hearing—City.** The City Clerk is further hereby authorized and directed to publish notice of the City's proposed intent to exceed the revenue neutral rate by publishing notice at least ten (10) days in advance of the public hearing:

(A) on the website of the City; and

(B) in a weekly or daily newspaper of Douglas County, Kansas, having a general

circulation therein.

Such notice published by the City Clerk shall include, but not be limited to, the City's proposed tax rate (as set forth in this Resolution), its revenue neutral rate, and the date, time, and location of the public hearing.

Section 5. **Further Action.** The Mayor, City Manager, Budget Manager/Treasurer, City Clerk, and other officials and employees of the City, are hereby further authorized and directed to take such other actions as may be appropriate or desirable to accomplish the purposes of this Resolution.

Section 6. **Effective Date.** This resolution shall be effective upon its adoption by the Governing Body of the City of Eudora, Kansas.

ADOPTED this 13th day of July, 2023.

Tim Reazin, Mayor

ATTEST:

Kelly Delay, City Clerk

RESOLUTION NO. 2023-12

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF EUDORA, KANSAS, APPROVING A TAX RATE OR MILL LEVY RATE IN EXCESS OF THE REVENUE NEUTRAL RATE FOR THE 2024 BUDGET YEAR.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Douglas County, Kansas, has calculated and notified the City of Eudora, Kansas (the "City") that, for the City's 2024 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 35.488 mills (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act;

WHEREAS, the Governing Body of the City adopted Resolution No. 2023-08 on July 13th, 2023, calling for a public hearing considering exceeding the revenue neutral rate to be held by the Governing Body on August 28, 2023;

WHEREAS, the public hearing was held on August 28, 2023, with an opportunity for all interested persons to be heard regarding the matter of exceeding the revenue neutral rate; and

WHEREAS, in accordance with the provisions of the Act, at such public hearing and after the Governing Body heard from interested taxpayers, the Governing Body voted on and approved this Resolution by majority vote of the Governing Body.

NOW, THEREFORE, be it resolved by the City Commission of the City of Eudora, Kansas:

Section 1. **Approval to Exceed Revenue Neutral Rate; Approved Tax Rate.** Pursuant to the Act, the City, by and through its Governing Body, hereby approves exceeding the revenue neutral rate. The City's approved tax/mill levy rate for the 2024 budget year is 39.001 mills, which amount does not exceed the amount of the proposed tax rate set forth in Resolution No. 2023-08.

Section 2. **Effective Date.** This resolution shall be effective upon its adoption by the Governing Body of the City of Eudora, Kansas.

ADOPTED this 28th day of August, 2023, by majority vote of the Governing Body.

Tim Reazin, Mayor

ATTEST:

Kelly Delay, City Clerk

LJWORLD.COM
LAWRENCE JOURNAL-WORLD

AFFIDAVIT IN PROOF OF PUBLICATION

STATE OF KANSAS
Douglas County

Kelly Schellman of the Legal Dept. of the Lawrence Daily Journal-World being first duly sworn, deposes and says:

That this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World

Said newspaper is published six days per week, 52 weeks per year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on 08/18/2023 with publications being made on the following dates:
08/18/2023

Subscribed and sworn to before me this 18th day of August 2023

Notary Public

My Commission Expires: 08/19/2024

Publication Charges: $255.20

ALLISON TAIT
Notary Public - State of Kansas
My Appt. Expires 08/19/2024

See Proof on Next Page

(Published in the Lawrence Daily Journal-World on the 18th of August, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Eudora

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BUDGET SUMMARY

Proposed Budget Expenditures and Amount of -1 Ad Valorem Tax establish the maximum limits of the budget.

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

	Prior Year Actual for -2		Current Year Estimate for -1		Proposed Budget for		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of -1 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,058,116	35.634	6,052,653	36.103	8,394,847	2,608,114	38.001
Debt Service	578,940	3.900	532,939	2.898	683,003	68,642	1.000
Special Highway	560,285		790,911		423,943		
TIF	0		0		0		
Solid Waste Utility Fund	595,517		615,207		771,880		
Electric Utility Fund	4,892,947		5,538,912		7,938,109		
Water Utility Fund	1,490,838		1,438,514		2,348,354		
Wastewater Utility Fund	1,248,676		1,545,825		2,128,734		
Storm Drainage Fund	110,871		142,500		316,213		
Non-Budgeted Funds-A	7,332,371						
Totals	21,868,561	39.534	16,657,461	39.001	23,005,082	2,676,756	39.001
						*Revenue Neutral Rate***	*35.488*
Less: Transfers	1,778,241		1,997,234		3,157,804		
Net Expenditure	20,090,320		14,660,227		19,847,278		
Total Tax Levied	2,145,256		2,433,223		xxxxxxxxxxxxxxxxx		
Assessed Valuation	54,262,481		62,389,093		68,632,572		
Outstanding Indebtedness, January 1,	-3		-2		-1		
G.O. Bonds	7,375,000		14,300,000		13,630,000		
Revenue Bonds	0		0		0		
Other	2,561,615		2,061,260		1,849,131		
Lease Purchase Principal	1,294,355		1,376,003		1,308,356		
Total	11,230,970		17,737,263		16,787,486		

*Tax rates are expressed in mills

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

Renee Davis

Official Title: Budget Manager