State of Kansas
City

2022

**CERTIFICATE**

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

**City of Douglass, Kansas**

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | 2022 Adopted Budget: Amount of 2021 Ad Valorem Tax | 2022 Adopted Budget: County Clerk's Use Only |
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| Allocation of MVT, RVT, and 16/20M Vehicle T | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Computation to Determine State Library Grant | | 7 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 878,865 | 360,558 | 43.052 |
| Debt Service | 10-113 | 8 | 16,913 | 14,097 | 1.683 |
| Library | 12-1220 | 8 | 88,250 | 74,902 | 8.944 |
| Employee Benefits | 12-16,102 | 9 | 50,000 | 46,802 | 5.588 |
| | | 9 | | | |
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| Special Highway | | 10 | 52,346 | | |
| Water Utility | | 10 | 534,806 | | |
| Sewer Utility | | 11 | 468,242 | | |
| Solid Waste Utility | | 11 | 183,702 | | |
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| Non-Budgeted Funds-A | | 12 | | | |
| | | | | | |
| **Totals** | | xxxxxx | 2,273,124 | 496,359 | 59.267 |
| | | | | | County Clerk's Use Only |
| Budget Summary | | 13 | | | 8,375,002 |
| Neighborhood Revitalization Rebate | | | | | Nov 1, 2021 Total Assessed Valuation |

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, chenson@sjhl.com

Attest: November 2 2021

Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

**No assurance is provided.**

City of Douglass, Kansas

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

| Budgeted Funds for 2021 | Ad Valorem Levy Tax Year 2020 | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 379,493 | 47,407 | 850 | 734 | 444 | 518 |
| Debt Service | 9,554 | 1,194 | 21 | 18 | 11 | 13 |
| Library | 74,642 | 9,325 | 167 | 144 | 87 | 102 |
| Employee Benefits | 30,962 | 3,868 | 69 | 60 | 36 | 42 |
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| | | | | | | |
| TOTAL | 494,651 | 61,794 | 1,107 | 956 | 578 | 675 |

County Treas Motor Vehicle Estimate 61,794
County Treas Recreational Vehicle Estimate 1,107
County Treas 16/20M Vehicle Estimate 956
County Treas Commercial Vehicle Tax Estimate 578
County Treas Watercraft Tax Estimate 675

Motor Vehicle Factor 0.12492
Recreational Vehicle Factor 0.00224
16/20M Vehicle Factor 0.00193
Commercial Vehicle Factor 0.00117
Watercraft Factor 0.00136

No assurance is provided.

City of Douglass, Kansas 2022

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Sewer Utility | | 15,000 | 30,000 | 12-197 |
| General | Capital Improvement Reserve - Street | 50,000 | 0 | 0 | 12-1, 118 |
| General | Capital Improvement Reserve - Sewer | | 0 | 0 | 12-1, 118 |
| General | Capital Improvement Reserve - Pool | | 0 | 0 | 12-1, 118 |
| Water Utility | Water Replacement Reserve | 28,380 | 28,380 | 28,380 | 12-825d |
| Sewer Utility | Sewer Improvement Reserve | 100,000 | 7,822 | 12,062 | 12-825d |
| Solid Waste Utility | General | | 25,000 | 25,000 | 12-825d |
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| | **Totals** | 178,380 | 76,202 | 95,442 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 178,380 | 76,202 | 95,442 | |

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Douglass, Kansas

2022

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1,2021 | Date Due Interest | Date Due Principal | Amount Due 2021 Interest | Amount Due 2021 Principal | Amount Due 2022 Interest | Amount Due 2022 Principal |
|---|---|---|---|---|---|---|---|---|---|---|---|
| General Obligation: | | | | | | | | | | | |
| Water System Improvements Series | ######## | 8/1/2021 | 1.25-3.75 | 150,000 | 35,000 | 2/1 & 8/1 | 8/1 | 750 | 20,000 | | |
| Water System Improvements Series | 5/2/2011 | 8/1/2021 | 3.00-4.00 | 50,000 | 10,000 | 2/1 & 8/1 | 8/1 | 200 | 5,000 | | |
| Industrial Development Taxable Series | ######## | 8/1/2024 | 3.25-4.25 | 112,000 | 65,000 | 2/1 & 8/1 | 8/1 | 2,338 | 10,000 | 1,913 | 15,000 |
| | | | | | | | | | | | |
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| **Total G.O. Bonds** | | | | | **110,000** | | | **3,288** | **35,000** | **1,913** | **15,000** |
| Revenue Bonds: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| Rural Water District No. 6 Note | 9/1/1982 | 7/1/2022 | 5.00 | 499,071 | 72,716 | monthly | monthly | 1,716 | 27,370 | 368 | 19,022 |
| KDHE Loan 1541-01 Sewer System | 4/6/2004 | 3/1/2025 | 2.71 | 1,123,350 | 404,713 | 3/1 & 9/1 | 3/1 & 9/1 | 8,614 | 71,087 | 6,674 | 73,026 |
| KDHE Loan 2405 Water System | 9/26/2011 | 9/15/2025 | 3.53 | 65,843 | 30,193 | 2/1 & 8/1 | 2/1 & 8/1 | 907 | 3,711 | 775 | 3,843 |
| KDHE Loan 1788-01 Sewer System | 2/4/2016 | 9/1/1936 | 2.20 | 493,808 | 477,991 | 3/1 & 9/1 | 3/1 & 9/1 | 9,868 | 23,986 | 937 | 24,517 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **985,613** | | | **21,105** | **126,154** | **8,754** | **120,408** |
| **Total Indebtedness** | | | | | **1,095,613** | | | **24,393** | **161,154** | **10,667** | **135,408** |

No assurance is provided.

City of Douglass, Kansas

2022

## 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 2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| Loader/Backhoe | 2/24/2016 | 60 | 2.70 | 102,296 | 71,168 | 61,767 | 0 |
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| **Totals** | | | | | **71,168** | **61,767** | **0** |

No assurance is provided.

***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: 2022**

Library found in: City of Douglass, Kansas
Butler County

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 2021 | Proposed Year 2022 |
|---|---|---|
| Ad Valorem Tax | $74,642 | $74,902 |
| Delinquent Tax | $2,200 | $2,200 |
| Motor Vehicle Tax | $10,878 | $9,325 |
| Recreational Vehicle Tax | $185 | $167 |
| 16/20M Vehicle Tax | $142 | $144 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $88,047 | $86,738 |
| Difference in Total Taxes: | ($1,309) | |
| Qualify for grant: Not Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $8,354,174 | $8,383,108 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 8.935 | 8.935 |
| Difference in Levy Rate: | 0.000 | |
| Qualify for grant: 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.

City of Douglass, Kansas 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 121,447 | 119,850 | 91,755 |
| Receipts: | | | |
| Ad Valorem Tax | 366,382 | 379,493 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 660 | 7,000 | 7,000 |
| Motor Vehicle Tax | 53,088 | 52,980 | 47,407 |
| Recreational Vehicle Tax | 953 | 903 | 850 |
| 16/20M Vehicle Tax | 482 | 692 | 734 |
| Commercial Vehicle Tax | 497 | 770 | 444 |
| Watercraft Tax | | 0 | 518 |
| Gross Earning (Intangible) Tax | | 0 | 0 |
| LAVTR | | 0 | 0 |
| City and County Revenue Sharing | | 0 | 0 |
| Local Sales Tax (1% - Sewer, Streets, General | 81,580 | 80,000 | 80,000 |
| Compensating Use Tax (1% - Sewer, Streets, General | 31,167 | 30,300 | 30,300 |
| Local Sales Tax (1% - General) | 81,579 | 80,000 | 80,000 |
| Compensating Use Tax (1% - General) | 31,168 | 30,300 | 30,300 |
| Franchise Fees | 55,018 | 65,000 | 65,000 |
| Cereal Malt Beverage Permits | 500 | 500 | 500 |
| Sell/Vendor Licenses | 400 | 200 | 200 |
| Dog Tags/Impoundment Fees | 150 | 250 | 250 |
| Construction Permits | 3,711 | 10,000 | 10,000 |
| Fireworks Permits | 3,500 | 3,000 | 3,000 |
| Other Permits and License | | 500 | 500 |
| Swimming Pool Admissions/Lessons | 20,000 | 20,000 | 20,000 |
| Copy Charges | | 50 | 50 |
| FAX Charges | | 50 | 50 |
| Events Charges | 1,500 | 2,500 | 2,500 |
| Fines and Forfeitures | 27,743 | 36,000 | 36,000 |
| Farming Proceeds | | 1,800 | 1,800 |
| Reimbursements | | 1,500 | 1,500 |
| Transfer from Solid Waste Utility Fund | | 25,000 | 25,000 |
| Special assessments | 5,143 | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 250 | 100 | 100 |
| Neighborhood Revitalization Rebate | -15,341 | -7,577 | -17,451 |
| Miscellaneous | 1,700 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **751,830** | **821,311** | **426,552** |
| **Resources Available:** | **873,277** | **941,161** | **518,307** |

City of Douglass, Kansas

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| **Resources Available:** | 873,277 | 941,161 | 518,307 |
| Expenditures: | | | |
| Administration | 405,213 | 240,500 | 240,500 |
| Planning | 6,491 | 11,500 | 11,500 |
| Public Safety | 187,787 | 280,000 | 280,000 |
| Storm Sewer Department | 672 | 6,000 | 6,000 |
| Street Department | 51,516 | 171,606 | 164,500 |
| Park Department | 9,694 | 10,000 | 10,000 |
| Swimming Pool Department | 37,053 | 81,000 | 81,000 |
| Animal Control | 5,001 | 5,000 | 5,000 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 703,427 | 805,606 | 798,500 |
| Senior Citizen Center | 0 | 1,200 | 1,200 |
| Library | 0 | 3,500 | 3,500 |
| Fire District Utility Subsidy | 0 | 100 | 100 |
| Demolition of Condemned Structures | 0 | 5,000 | 10,000 |
| Event Expenses | 0 | 3,000 | 3,000 |
| Economic Development | 0 | 1,000 | 1,000 |
| Facility Improvements | 0 | 15,000 | 10,000 |
| Transfers to Sewer Utility Fund | 0 | 15,000 | 30,000 |
| Transfers to Capital Improvement Reserve Fund - Strec | 50,000 | 0 | 0 |
| Transfers to Capital Improvement Reserve Fund - Sewer | | 0 | 0 |
| Transfers to Capital Improvement Reserve Fund - Pool | | 0 | 0 |
| | | | |
| | | | |
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| | | | |
| | | | |
| Cash Forward (2022 column) | | | 21,565 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **753,427** | **849,406** | **878,865** |
| Unencumbered Cash Balance Dec 31 | 119,850 | 91,755 | xxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 899,840 | 981,406 | 878,865 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 878,865 |
| | | Tax Required | 360,558 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 360,558 |

**No assurance is provided.**

City of Douglass, Kansas 2022

| Adopted Budget **General Fund - Detail Expenditures** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Expenditures: | | | |
| Administration | | | |
| Salaries | 270,204 | 80,000 | 80,000 |
| Contractual | 98,765 | 140,000 | 140,000 |
| Commodities | 22,038 | 18,000 | 18,000 |
| Capital Outlay | 14,206 | 2,500 | 2,500 |
| | | | |
| | | | |
| | | | |
| Total | **405,213** | **240,500** | **240,500** |
| Planning | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 6,491 | 11,000 | 11,000 |
| Commodities | 0 | 500 | 500 |
| Capital Outlay | | | |
| Total | **6,491** | **11,500** | **11,500** |
| Public Safety | | | |
| Salaries | | | |
| Contractual | 186,239 | 275,000 | 275,000 |
| Commodities | 1,548 | 4,000 | 4,000 |
| Capital Outlay | 0 | 1,000 | 1,000 |
| Total | **187,787** | **280,000** | **280,000** |
| Storm Sewer Department | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 360 | 2,000 | 2,000 |
| Commodities | 312 | 4,000 | 4,000 |
| Capital Outlay | | | |
| Total | **672** | **6,000** | **6,000** |
| Street Department | | | |
| Salaries | 0 | 11,500 | 11,500 |
| Contractual | 18,410 | 128,000 | 50,370 |
| Commodities | 20,004 | 20,000 | 20,000 |
| Capital Outlay | 6,000 | 5,000 | 5,000 |
| Debt Service | 7,102 | 7,106 | 77,630 |
| Total | **51,516** | **171,606** | **164,500** |
| Park Department | | | |
| Salaries | | | |
| Contractual | 4,854 | 5,000 | 5,000 |
| Commodities | 4,840 | 5,000 | 5,000 |
| Capital Outlay | | | |
| Total | **9,694** | **10,000** | **10,000** |
| Swimming Pool Department | | | |
| Salaries | 0 | 35,000 | 35,000 |
| Contractual | 23,859 | 24,000 | 24,000 |
| Commodities | 13,194 | 20,000 | 20,000 |
| Capital Outlay | | 2,000 | 2,000 |
| Total | **37,053** | **81,000** | **81,000** |
| Animal Control | | | |
| Salaries | | | |
| Contractual | 4,563 | 2,500 | 2,500 |
| Commodities | 438 | 2,500 | 2,500 |
| Capital Outlay | | | |
| Total | **5,001** | **5,000** | **5,000** |

| | | | |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Page Total | **703,427** | **805,606** | **798,500** |

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

City of Douglass, Kansas 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,735 | 3,723 | 2,241 |
| Receipts: | | | |
| Ad Valorem Tax | 11,944 | 9,554 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 432 | 0 | 0 |
| Motor Vehicle Tax | 40 | 1,821 | 1,194 |
| Recreational Vehicle Tax | 1 | 31 | 21 |
| 16/20M Vehicle Tax | 29 | 24 | 18 |
| Commercial Vehicle Tax | | 26 | 11 |
| Watercraft Tax | | 0 | 13 |
| Special Assessments | | 0 | 0 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -527 | -600 | -682 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **11,919** | **10,856** | **575** |
| **Resources Available:** | **17,654** | **14,579** | **2,816** |
| Expenditures: | | | |
| Bond Interest and Commission | 13,931 | 12,338 | 16,913 |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total E | | | |
| **Total Expenditures** | **13,931** | **12,338** | **16,913** |
| Unencumbered Cash Balance Dec 31 | 3,723 | 2,241 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 16,018 | 15,763 | 16,913 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 16,913 |
| | | Tax Required | 14,097 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 14,097 |

| Adopted Budget **Library** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,923 | 6,595 | 4,948 |
| Receipts: | | | |
| Ad Valorem Tax | 71,264 | 74,642 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,794 | 2,200 | 2,200 |
| Motor Vehicle Tax | 11,409 | 10,878 | 9,325 |
| Recreational Vehicle Tax | 205 | 185 | 167 |
| 16/20M Vehicle Tax | 110 | 142 | 144 |
| Commercial Vehicle Tax | 107 | 158 | 87 |
| Watercraft Tax | | 0 | 102 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | (3,150) | -1,400 | -3,625 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **84,739** | **86,805** | **8,400** |
| **Resources Available:** | **91,662** | **93,400** | **13,348** |
| Expenditures: | | | |
| Appropriation to Library Board | 85,067 | 88,452 | 88,250 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **85,067** | **88,452** | **88,250** |
| Unencumbered Cash Balance Dec 31 | 6,595 | 4,948 | xxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amoun | 89,750 | 88,452 | 88,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 88,250 |
| | | Tax Required | 74,902 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 74,902 |

**No assurance is provided.**

City of Douglass, Kansas 2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 21,373 | 14,921 | 1,388 |
| Receipts: | | | |
| Ad Valorem Tax | 32,654 | 30,962 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,144 | 0 | 0 |
| Motor Vehicle Tax | 5,034 | 4,983 | 3,868 |
| Recreational Vehicle Tax | 90 | 85 | 69 |
| 16/20M Vehicle Tax | 22 | 65 | 60 |
| Commercial Vehicle Tax | 47 | 72 | 36 |
| Watercraft Tax | | 0 | 42 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,443 | -1,700 | -2,265 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total R | | | |
| **Total Receipts** | **38,548** | **34,467** | **1,810** |
| **Resources Available:** | 59,921 | 49,388 | 3,198 |
| Expenditures: | | | |
| Employee Benefits | 45,000 | 48,000 | 50,000 |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total E | | | |
| **Total Expenditures** | **45,000** | **48,000** | **50,000** |
| Unencumbered Cash Balance Dec 31 | 14,921 | 1,388 | xxxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amo | 50,800 | 50,800 | 50,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 50,000 |
| | | Tax Required | 46,802 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 46,802 |

| Adopted Budget **0** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total E | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amo | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 0 |

**No assurance is provided.**

City of Douglass, Kansas 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,540 | 1,416 | 3,206 |
| Receipts: | | | |
| State of Kansas Gas Tax | 43,189 | 42,870 | 42,640 |
| County Transfers Gas | 6,654 | 6,540 | 6,500 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total R | | | |
| **Total Receipts** | **49,843** | **49,410** | **49,140** |
| **Resources Available:** | **54,383** | **50,826** | **52,346** |
| Expenditures: | | | |
| Personal Services | 83,167 | 47,620 | 47,620 |
| Other | 118,107 | | |
| Reimb exp | -148,307 | | |
| | | | |
| Cash Forward (2022 column) | | | 4,726 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total E | | | |
| **Total Expenditures** | **52,967** | **47,620** | **52,346** |
| Unencumbered Cash Balance Dec 31 | 1,416 | 3,206 | 0 |
| 2020/2021/2022 Budget Authority Amou | 52,967 | 47,620 | 52,346 |

Adopted Budget

| **Water Utility** | Prior Year<br>Actual for 2020 | Current Year<br>Estimate for 2021 | Proposed Budget<br>Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 11,165 | 122,039 | 94,406 |
| Receipts: | | | |
| Charges for Services | 388,000 | 425,000 | 425,000 |
| Penalties | | 5,000 | 5,000 |
| Set Up and Reconnection Fees | | 10,000 | 10,000 |
| Water Taps and Connection Fees | | 200 | 200 |
| Interest on Idle Funds | | 0 | 0 |
| Miscellaneous | | 200 | 200 |
| Does miscellaneous exceed 10% Total R | | | |
| **Total Receipts** | **388,000** | **440,400** | **440,400** |
| **Resources Available:** | **399,165** | **562,439** | **534,806** |
| Expenditures: | | | |
| Personal Services | 39,510 | 140,000 | 140,000 |
| Contractual Services | 20,067 | 55,000 | 55,000 |
| Commodities | 122,270 | 160,000 | 160,000 |
| Capital Outlay | 7,102 | 25,000 | 25,000 |
| Debt Service | 59,797 | 59,653 | 59,653 |
| Transfers to Water Replacement Reserve | 28,380 | 28,380 | 28,380 |
| Lease purchases | | | 50,130 |
| Cash Forward (2022 column) | | | 16,643 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total E | | | |
| **Total Expenditures** | **277,126** | **468,033** | **534,806** |
| Unencumbered Cash Balance Dec 31 | 122,039 | 94,406 | 0 |
| 2020/2021/2022 Budget Authority Amou | 464,732 | 468,033 | 534,806 |

**No assurance is provided.**

City of Douglass, Kansas 2022

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sewer Utility** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 | |
|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 98,132 | 126,819 | 89,342 | |
| Receipts: | | | | |
| Charges for Services | 337,000 | 330,000 | 345,000 | |
| Penalties | | 3,400 | 3,400 | |
| New Connections | | 300 | 300 | |
| Transfers from General Fund | | 15,000 | 30,000 | |
| Interest on Idle Funds | | 100 | 100 | |
| Miscellaneous | | 100 | 100 | |
| Does miscellaneous exceed 10% Total Rec | | | | |
| **Total Receipts** | **337,000** | **348,900** | **378,900** | |
| **Resources Available:** | **435,132** | **475,719** | **468,242** | |
| Expenditures: | | | | |
| Personal Services | 130,000 | 185,000 | 185,000 | |
| Contractual Services | 10,295 | 40,000 | 40,000 | |
| Commodities | 27,061 | 25,000 | 25,000 | 27500 mower |
| Capital Outlay | 7,102 | 15,000 | 15,000 | 25000 Dump |
| Debt Service | 33,855 | 113,555 | 113,555 | 20459.2 backhoe |
| Lease purchases | | | 77,625 | |
| Transfers to Sewer Improvement Reserve Fu | 100,000 | 7,822 | 12,062 | 4666.667 utility vehicle |
| Cash Forward (2022 column) | | | | |
| Miscellaneous | | | | |
| Does miscellaneous exceed 10% Total Exp | | | | |
| **Total Expenditures** | **308,313** | **386,377** | **468,242** | |
| Unencumbered Cash Balance Dec 31 | 126,819 | 89,342 | 0 | |
| 2020/2021/2022 Budget Authority Amount: | 391,502 | 386,377 | 468,242 | |

Adopted Budget

| **Solid Waste Utility** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 21,964 | 18,279 | 7,202 |
| Receipts: | | | |
| Charges for Services | 174,000 | 175,000 | 175,000 |
| Penalties | | 1,500 | 1,500 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 430 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **174,430** | **176,500** | **176,500** |
| **Resources Available:** | **196,394** | **194,779** | **183,702** |
| Expenditures: | | | |
| Contractual Services | 165,262 | 160,000 | 158,702 |
| Commodities | 5,491 | 2,577 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Transfers to General Fund | 0 | 25,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2022 column) | | | |
| Miscellaneous | 7,362 | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **178,115** | **187,577** | **183,702** |
| Unencumbered Cash Balance Dec 31 | 18,279 | 7,202 | 0 |
| 2020/2021/2022 Budget Authority Amount: | 187,387 | 187,577 | 183,702 |

**No assurance is provided.**

0

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2020 is to be shown)*

2022

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Water Replacement Reserv** | | **Sewer Improvement Reserve** | | **Captal Improvement Res - Admi** | | **Capital Improvement Res - Str** | | **Caputal Improvement Res - Poo** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 110,230 | Cash Balance Jan 1 | 58,396 | Cash Balance Jan 1 | 12,200 | Cash Balance Jan 1 | 179,131 | Cash Balance Jan 1 | 32,425 | 392,382 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest | | Interest | 6,397 | | | | | | | |
| Transfers in | | Transfers in | 100,000 | | | Transfers in | 50,000 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 106397 | Total Receipts | 0 | Total Receipts | 50000 | Total Receipts | 0 | 156,397 |
| Resources Available: | 110,230 | Resources Available: | 164,793 | Resources Available: | 12,200 | Resources Available: | 229,131 | Resources Available: | 32,425 | 548,779 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 110,230 | Cash Balance Dec 31 | 164,793 | Cash Balance Dec 31 | 12,200 | Cash Balance Dec 31 | 229,131 | Cash Balance Dec 31 | 32,425 | **548,779** ** |
| | | | | | | | | | | **548,779** ** |

**Note: These two block figures should agree.

**No assurance is provided.**

## NOTICE OF BUDGET HEARING

The governing body of
**City of Douglass, Kansas**
will meet on September 8, 2021 at 6:35 pm at City Offices 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 Offices and will be available at this hearing.

**Revenue Neutral Rate Hearing will be held beginning at 6:30 PM immediately preceding the budget adoption hearing.**

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 753,427 | 44.465 | 849,406 | 45.426 | 878,865 | 360,558 | 43.010 |
| Debt Service | 13,931 | 1.529 | 12,338 | 1.144 | 16,913 | 14,097 | 1.682 |
| Library | 85,067 | 9.130 | 88,452 | 8.935 | 88,250 | 74,902 | 8.935 |
| Employee Benefits | 45,000 | 4.182 | 48,000 | 3.706 | 50,000 | 46,802 | 5.583 |
| Special Highway | 52,967 | | 47,620 | | 52,346 | | |
| Water Utility | 277,126 | | 468,033 | | 534,806 | | |
| Sewer Utility | 308,313 | | 386,377 | | 468,242 | | |
| Solid Waste Utility | 178,115 | | 187,577 | | 183,702 | | |
| Non-Budgeted Funds-A | | | | | | | |
| Totals | 1,713,946 | 59.306 | 2,087,803 | 59.211 | 2,273,124 | 496,359 | 59.210 |
| *Revenue Neutral Rate*** | | | | | | | *59.010* |
| Less: Transfers | 178,380 | | 76,202 | | 95,442 | | |
| Net Expenditure | 1,535,566 | | 2,011,601 | | 2,177,682 | | |
| Total Tax Levied | 484,842 | | 494,651 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 8,175,267 | | 8,354,174 | | 8,383,108 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 140,000 | 110,000 | 110,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 1,119,319 | 987,426 | 985,613 |
| Lease Purchase Principal | 97,845 | 79,245 | 71,168 |
| Total | 1,357,164 | 1,176,671 | 1,166,781 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

**Mike Powell**
City Official Title: City Clerk

No assurance is provided.

City of Douglass, Kansas 2022

**2022 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2022 | 2021 Ad Valorem before Rebate** | 2021 Mil Rate before Rebate | Estimate 2022 NR Rebate |
|---|---|---|---|
| General | 360,558 | 43.010 | 17,451 |
| Debt Service | 14,097 | 1.682 | 682 |
| Library | 74,902 | 8.935 | 3,625 |
| Employee Benefits | 46,802 | 5.583 | 2,265 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 496,359 | 59.209 | 24,023 |

2021 July 1 Valuation: 8,383,108

Valuation Factor: 8,383.108

Neighborhood Revitalization Subj to Rebate: 405,744

Neighborhood Revitalization factor: 405.744

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.

Published 8/17/21

City Douglass

(Published in The Butler County Times-Gazette August 17, 2021.)

NOTICE OF BUDGET HEARI NG

The governing body of

City of Douglass, Kansas

will meet on September 8, 2021 at 6:35 pm at City Offices 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 Offices and will be available at this hearing.

**Revenue Neutral Rate Hearing will be held beginning at 6:30 PM immediately preceding the budget adoption hearing.**

**BUDGET SUMMA RY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authorityfor Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate * |
| General | 753,427 | 44.465 | 849,406 | 45.426 | 878,865 | 360 558 | 43.010 |
| Debt Service | 13,931 | 1.529 | 12,338 | 1.144 | 16,913 | 14,097 | 1.682 |
| Library | 85,067 | 9.130 | 88,452 | 8.935 | 88,250 | 74,902 | 8.935 |
| Employee Benefits | 45,000 | 4,182 | 48,000 | 3.706 | 50,000 | 46,802 | 5.583 |
| Special Highway | 52,967 | | 47,620 | | 52,346 | | |
| Water Utility | 277,126 | | 468,033 | | 534,806 | | |
| Sewer Utility | 308,313 | | 386,377 | | 468,242 | | |
| Solid Waste Utility | 178,115 | | 187,577 | | 183,702 | | |
| Non-Budgeted Funds-A | | | | | | | |
| Totals | 1,713,946 | 59.306 | 2,087,803 | 59.211 | 2,273, 124 | 496,359 | 59.210 |
| *Revenue Neutral Rate* ** | | | | | | | 59.010 |
| Less: Transfers | 178,38 | | 76,202 | | 95,442 | | |
| Net Expenditure | 1,535,366 | | 2,011,601 | | 2,177 682 | | |
| Total Tax Levied | 484,842 | | 494,651 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 8,175,267 | | 8,354,17 | | 8,383, 108 | | |

| Outstanding Indebtedness, January 1, | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 140,000 | 110,006 | 110,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 1,119,319 | 987,426 | 985,613 |
| Lease Purchase Principal | 97,845 | 79,245 | 71,168 |
| Total | 1,357,164 | 1,176,671 | 1,166,781 |

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas, Senate Bill 13.*

**Mike Powell**

City Official Title: City Clerk

Resolution No. 06-2021

**A RESOLUTION OF THE CITY OF DOUGLASS, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS,** the Revenue Neutral Rate for the City of Douglass was calculated as 59.0IO mills bythe Butler County Clerk; and

**WHEREAS,** the budget proposed by the Governing Body of the City of Douglass will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS,** the Governing Body held a hearing on September 8th,2021 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body of the City of Douglass, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF DOUGLASS:**

The City of Douglass shall levy a property tax rate exceeding the Revenue Neutral Rate of 0.200 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 8th day of September 2021 (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk