CERTIFICATE

To the Clerk of Douglas County, State of Kansas
We, the undersigned, officers of
Douglas County
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 expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	106,076,301	68,974,232	32.960
Debt Service	10-113	7	714,848		
Road & Bridge	68-5,101	8	9,707,021	5,300,795	2.533
Ambulance	65-6113	9			
Employee Benefits	12-16,102	9	21,045,989	12,147,891	5.805
Special Building	19-15-116	10			
Special Liability	75-6110	10			
Emergency Telephone		11	1,060,746		
Motor Vehicle Operations		11	1,097,622		
Special Alcohol		12	85,546		
Special Parks & Recreation		12	288,004		
Local County Sales Tax		13	25,395,465		
MH Services Sales Tax		13	28,710,059		
Municipalities Fight Addiction		14	254,383		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxx	194,435,984	86,422,918	41.298
Combined Rate and Budget Hearing		18			
Combined Rate and Budget Hearing 2		19			

County Clerk's Use Only
2,091,037,431
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 41.215

Assisted by:

Address:

Email:

Attest: 12/27/ 2024

County Clerk

Governing Body

CERTIFICATE

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Douglas County
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County Clerk's Use Only
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 41.215

Assisted by:

Address:

Email:

Attest: 8/29 2024

County Clerk

Governing Body

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Proposed Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Clinton Cemetery	17-1330	20	74,593	14,550	16,926,278	0.860
Colyer Cemetery	17-1330	21	43,541	25,242	45,242,295	0.558
East View Cemetery	17-1330	22	12,520	6,752	6,749,965	1.000
Maple Grove Cemetery	17-1330	23	38,233	16,962	22,818,248	0.742
Rock Creek Cemetery	17-1330	24	9,007	3,175	4,314,545	0.736
Stull Cemetery	17-1330	25	125,695	34,940	24,458,019	1.429
Twin Mound Cemetery	17-1330	26	5,274	1,705	2,606,141	0.654
TOTALS		xxxxxx	308863	103326	123,115,491	

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	66,158,625	4,554,355	41,416	24,110	99,044	54,573
Debt Service						
Road & Bridge	5,300,795	364,906	3,318	1,932	7,936	4,373
Ambulance						
Employee Benefits	15,090,659	1,038,840	9,447	5,499	22,592	12,448
Special Building						
Special Liability						
TOTAL	86,550,079	5,958,101	54,181	31,541	129,572	71,394

County Treas Motor Vehicle Estimate 5,958,101

County Treas Recreational Vehicle Estimate 54,181

County Treas 16/20M Vehicle Estimate 31,541

County Treas Commercial Vehicle Tax Estimate 129,572

County Treas Watercraft Tax Estimate 71,394

Motor Vehicle Factor 0.06884

Recreational Vehicle Factor 0.00063

16/20M Vehicle Factor 0.00036

Commercial Vehicle Factor 0.00150

Watercraft Factor 0.00082

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General - Appraiser	Equipment Reserve	-	7,200	7,200	19-119
General - District Attorney	Equipment Reserve	20,000	50,000	5,000	19-119
General - Emergency Comm Cente	Equipment Reserve	50,000	70,000	70,000	19-119
General - Emergency Management	Equipment Reserve	150,000	40,000	40,000	19-119
General - Fairgrounds	Equipment Reserve	50,000	50,000	50,000	19-119
General - First Responders RIT	Equipment Reserve	20,750	20,750	5,750	19-119
General - Fleet Operations	Equipment Reserve	30,000	30,000	30,000	19-119
General - Heritage Conservation	Equipment Reserve	123,567	210,000	-	19-119
General - Information Technology	Equipment Reserve	75,000	80,000	80,000	19-119
General - Maintenance	Equipment Reserve	20,000	25,000	30,000	19-119
General - Parks & Vegetation	Equipment Reserve	95,000	95,000	95,000	19-119
General - Register of Deeds	Equipment Reserve	1,000	1,000	1,000	19-119
General - Sheriff Operations	Equipment Reserve	327,000	713,000	628,800	19-119
General - Sheriff Jail	Equipment Reserve	421,000	693,000	258,000	19-119
General - Treasurer	Equipment Reserve	1,000	-	-	19-119
General - Zoning	Equipment Reserve	1,100	6,000	6,000	19-119
General - CIP	Capital Improvement Prograr	5,352,269	5,121,314	5,377,380	19-120
General - Transfers Out	Sales Tax Fund	4,845,664	4,750,000	4,750,000	12-197
General - Transfers Out	Workers Compensation		475,000	475,000	12-2615
General - Transfers Out	MH Sales Tax	42,930	5,195,687	5,422,690	12-197
General - Transfers Out	Ambulance	2,919,141	-	-	12-110d
General - Transfers Out	Ambulance Capital Reserve	-	1,283,800	1,680,000	12-110d
General - Transfers Out	Equipment Reserve	787,000			19-119
Ambulance	Ambulance Capital Reserve	1,040,000	-	-	19-119
Ambulance	General	-	1,806,415	-	79-2958
Road & Bridge	Equipment Reserve	675,000	675,000	675,000	19-119
Special Building	General	-	802,122	-	79-2958
Special Liability	Workers Compensation	475,000	-	-	12-2615
Special Liability	General	-	217,540	-	79-2958
Motor Vehicle Operations	Equipment Reserve	1,000	1,000	1,000	19-119
ROD Tech	Equipment Reserve	75,000	-	-	19-119
Equipment Reserve	Emergency Telephone	2,005	-	-	19-119
Equipment Reserve	General	92,103	-	-	19-119
	Total	17,692,529	22,411,628	19,680,620	
	Adjustments*				
	Adjusted Totals	17,692,529	22,411,628	19,680,620	

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

Douglas County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond & Interest Fund											
Series 2008 N 600 Road Improvement	9/30/2008	9/1/2028	4.75	280,000	95,000	Mar	Sept	4,513	15,000	3,800	15,000
Series 2009A SE Lawr Sanitary Sewer	9/28/2009	9/1/2030	4.25	2,445,000	1,175,000	Mar	Sept	49,563	150,000	43,563	150,000
Series 2012E Yankee Tank CID	8/28/2012	8/1/2032	4.00	175,000	90,000	Feb	Aug	3,600	10,000	3,200	10,000
Local County Sales Tax Fund											
Series 2020B	12/10/2020	9/1/2033	2.00	10,315,000	10,315,000	Mar	Sept	191,465	945,000	172,565	960,000
Mental Health Sales Tax Fund											
Series 2020A	12/10/2020	9/1/2040	3.00	8,445,000	7,390,000	Mar	Sept	145,803	360,000	135,003	370,000
Total G.O. Bonds					**19,065,000**			**394,943**	**1,480,000**	**358,130**	**1,505,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**19,065,000**			**394,943**	**1,480,000**	**358,130**	**1,505,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

Douglas County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,174,967	21,845,539	22,035,736
Receipts:			
Ad Valorem Tax	56,129,200	64,219,309	xxxxxxxxxxxxxxxx
Delinquent Tax	522,848	513,700	498,000
Motor Vehicle Tax	4,325,627	4,405,740	4,622,849
Recreational Vehicle Tax	39,918	42,295	42,039
16/20M Vehicle Tax	25,518	30,000	24,472
Commercial Vehicle Tax	98,906	98,000	98,000
Watercraft Tax	36,827	37,050	55,771
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
1% County Sales Tax	9,691,327	9,500,000	9,500,000
City Admin Fees	236,217	240,000	245,000
County Fees	63,162	60,000	60,000
County Clerk Fees	2,139	2,000	2,000
Court Fees	28,699	25,000	25,000
Court Trustee Fees	321,634	250,000	250,000
Fairgrounds Rental Income	132,457	130,000	130,000
Fees & Interest Delinquent Taxes	591,701	500,000	500,000
Lease of County Property	4,058	0	0
Misc Reimbursements	24,019	30,000	30,000
Misc Revenues	64,257	40,000	40,000
Public Works Fees	31,556	30,000	30,000
Register of Deeds Fees	678,707	600,000	600,000
Register of Deeds Heritage Fees	30,000	30,000	30,000
Sale of Chemicals	126,450	100,000	100,000
Sale of Commodities	1,492	1,500	1,500
Sheriff Fees	48,417	40,000	40,000
Special Alcohol Tax	44,885	43,000	45,000
Transfer from Motor Vehicle Operations	0	0	0
Transfer from Other Fund	92,102	0	0
Treasurer Fees	5,806	5,000	4,000
Vehicle Rental Excise Tax	48,755	42,000	48,000
Zoning & Building Permits	290,291	200,000	225,000
Federal Grants			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,787,356	3,910,000	3,910,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**77,524,331**	**85,124,594**	**21,156,631**
Resources Available:	**93,699,298**	**106,970,133**	**43,192,367**

Douglas County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	93,699,298	106,970,133	43,192,367
Expenditures:			
Administration	1,508,203	2,439,618	5,780,836
Administration CJC	207,118	194,121	207,495
Administration Housing & Human Service	472,542	487,300	491,725
Appraiser	930,790	1,076,192	1,206,904
Behavioral Health Projects	1,775,514	0	0
CIP Projects	5,352,269	5,121,314	5,377,380
Community Partners	8,970,128	7,700,408	6,979,298
Commissioners	710,767	1,061,431	1,190,278
Coroner	198,630	266,000	285,300
County Clerk	600,393	640,891	684,827
County Clerk Elections	702,466	833,614	1,082,434
Countywide	968,227	1,360,300	1,390,800
Court Trustee	532,519	567,299	578,733
Criminal Justice Services	2,998,680	4,048,058	3,772,019
District Attorney	2,665,835	3,175,924	3,316,199
District Court Operations	1,290,331	1,811,091	1,892,276
Emergency Communication Center	717,856	1,097,137	1,322,195
Emergency Management	419,467	375,272	405,400
Fairgrounds	164,025	170,500	170,500
First Responders	82,630	90,750	90,750
Fleet Operations	1,300,029	1,695,169	1,764,923
Heritage Conservation	278,949	313,015	312,793
Information Technology	2,153,559	2,532,919	2,834,842
Maintenance	1,480,291	1,654,265	1,800,377
Parks & Vegetation	712,132	796,542	812,474
Recycling & Hazardous Waste	124,161	125,000	130,000
Register of Deeds	453,967	489,498	521,205
Shared Costs	1,514,222	9,953,590	11,091,835
Sheriff Jail	8,923,520	11,224,599	11,891,975
Sheriff Operations	7,567,512	8,787,391	9,611,004
Sustainability Management	267,219	331,766	362,171
Transfers Out	13,641,519	11,704,487	12,327,690
Treasurer	454,454	685,490	724,598
Utility Building Maintenance	28,061	73,000	73,000
Utilities	1,215,391	1,416,500	1,408,900
Zoning & Building Codes	470,383	633,946	670,431
Subtotal	71,853,759	84,934,397	92,563,567
Cash Forward (2025 column)			13,512,734
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**71,853,759**	**84,934,397**	**106,076,301**
Unencumbered Cash Balance Dec 31	21,845,539	22,035,736	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	83,425,861	98,306,105	106,076,301
		Non-Appropriated Balance	4,408,000
		Total Expenditure/Non-Appr Balance	110,484,301
		Tax Required	67,291,934
	Delinquent Comp Rate:	2.5%	1,682,298
		Amount of 2024 Ad Valorem Tax	68,974,232

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Revenues	(497,002)	(200,000)	(40,000)
Salaries	1,246,350	1,567,618	4,623,836
Contractual	758,596	1,072,000	1,097,000
Capital Outlay	0	0	0
Misc. Expenditures	259	0	100,000
Total	1,508,203	2,439,618	5,780,836
Administration CJC			
Salaries	182,865	104,821	118,195
Contractual	24,253	86,800	86,800
Commodities	0	2,500	2,500
Total	207,118	194,121	207,495
Administration Housing & Human Services			
Revenues	0	0	0
Salaries	62,956	69,315	73,540
Contractual	407,455	417,985	417,985
Misc. Expenditures	2,131	0	200
Total	472,542	487,300	491,725
Appraiser			
Salaries	904,604	1,022,362	1,149,474
Contractual	26,186	42,630	46,230
Capital Outlay	0	4,000	4,000
Transfers	0	7,200	7,200
Total	930,790	1,076,192	1,206,904
Behavioral Health Projects			
Misc. Expenditures	1,775,514	0	0
Total	1,775,514	0	0
CIP Projects			
Transfers	5,352,269	5,121,314	5,377,380
Total	5,352,269	5,121,314	5,377,380
Community Partners			
Contractual	8,970,128	7,700,408	6,979,298
Total	8,970,128	7,700,408	6,979,298
Commissioners			
Salaries	131,221	143,931	248,533
Contractual	451,476	632,500	632,500
Misc. Expenditures	128,070	285,000	309,245
Total	710,767	1,061,431	1,190,278
Total - Page 6b	**19,927,331**	**18,080,384**	**21,233,916**

Douglas County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Coroner			
Contractual	198,630	266,000	285,300
Total	198,630	266,000	285,300
County Clerk			
Salaries	599,873	638,941	683,127
Contractual	326	1,500	1,300
Commodities	194	450	400
Capital Outlay	0	0	0
Total	600,393	640,891	684,827
County Clerk Elections			
Misc Revenues	(86,234)	(200,000)	0
Salaries	277,371	291,964	310,784
Contractual	459,867	603,400	623,400
Commodities	51,441	138,000	148,000
Capital Outlay	21	250	250
Total	702,466	833,614	1,082,434
Countywide			
Misc Reimbursements	(33,981)	0	0
Contractual	856,468	1,035,300	1,065,800
Commodities	124,481	150,000	150,000
Capital Outlay	0	150,000	150,000
Misc Expenditures	21,259	25,000	25,000
Total	968,227	1,360,300	1,390,800
Court Trustee			
Salaries	526,455	556,949	568,383
Contractual	3,029	4,050	4,050
Commodities	34	1,700	1,700
Capital Outlay	740	1,900	1,900
Misc Expenditures	2,261	2,700	2,700
Total	532,519	567,299	578,733
Criminal Justice Services			
Revenues	(478,642)	(251,100)	(251,100)
Salaries	2,556,518	3,110,883	3,338,197
Contractual	360,313	470,800	519,517
Commodities	106,129	138,757	155,605
Capital Outlay	277	9,800	9,800
Misc Expenditures	454,085	568,918	0
Total	2,998,680	4,048,058	3,772,019
District Attorney			
Revenues	(159,365)	(110,000)	(110,000)
Salaries	2,640,774	2,877,837	3,063,112
Contractual	142,845	291,987	291,987
Capital Outlay	2,154	41,100	41,100
Misc Expenditures	19,427	25,000	25,000
Transfers	20,000	50,000	5,000
Total	2,665,835	3,175,924	3,316,199
District Court Operations			
Revenues	(48,748)	(40,456)	(40,975)
Salaries	677,379	798,547	882,401
Contractual	617,567	982,500	980,350
Commodities	23,872	30,500	30,500
Capital Outlay	15,026	20,000	20,000
Misc Expenditures	5,235	20,000	20,000
Total	1,290,331	1,811,091	1,892,276
Total - Page 6c	**9,957,081**	**12,703,177**	**13,002,588**

Douglas County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Emergency Communication Center			
Revenues	(1,862,421)	(1,787,377)	(1,910,894)
Salaries	2,137,806	2,380,178	2,549,158
Contractual	348,725	369,336	378,686
Commodities	32,573	39,500	49,745
Capital Outlay	10,431	24,500	184,500
Misc Expenditures	742	1,000	1,000
Transfers	50,000	70,000	70,000
Total	717,856	1,097,137	1,322,195
Emergency Management			
Salaries	213,916	246,652	263,971
Contractual	49,407	74,520	87,329
Commodities	3,100	4,600	4,600
Capital Outlay	0	5,000	5,000
Misc Expenditures	3,044	4,500	4,500
Transfers	150,000	40,000	40,000
Total	419,467	375,272	405,400
Fairgrounds			
Contractual	43,456	54,000	54,000
Commodities	70,569	66,500	66,500
Transfers	50,000	50,000	50,000
Total	164,025	170,500	170,500
First Responders			
Salaries	17,550	0	0
Contractual	44,330	70,000	70,000
Transfers	20,750	20,750	20,750
Total	82,630	90,750	90,750
Fleet Operations			
Revenues	(110,917)	(75,000)	(75,000)
Salaries	328,751	408,769	483,523
Contractual	110,877	170,400	170,400
Commodities	925,318	1,145,000	1,140,000
Capital Outlay	16,000	16,000	16,000
Transfers	30,000	30,000	30,000
Total	1,300,029	1,695,169	1,764,923
Heritage Conservation			
Salaries	49,461	58,185	57,963
Contractual	17,888	39,055	24,830
Misc Expenditures	88,033	215,775	230,000
Transfers	123,567	0	0
Total	278,949	313,015	312,793
Information Technology			
Salaries	1,063,085	1,281,610	1,473,842
Contractual	845,513	880,500	909,500
Commodities	12,077	17,500	18,000
Capital Outlay	157,763	272,809	353,000
Misc Expenditures	121	500	500
Transfers	75,000	80,000	80,000
Total	2,153,559	2,532,919	2,834,842
Maintenance			
Revenues	(117,847)	(94,000)	(94,000)
Salaries	1,200,913	1,265,965	1,404,077
Contractual	186,438	261,500	264,500
Commodities	190,787	195,800	195,800
Transfers	20,000	25,000	30,000
Total	1,480,291	1,654,265	1,800,377
Total - Page 6d	**6,596,806**	**7,929,027**	**8,701,780**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Parks & Vegetation			
Salaries	409,860	464,042	489,974
Contractual	32,831	39,500	39,500
Commodities	174,441	198,000	188,000
Transfers	95,000	95,000	95,000
Total	712,132	796,542	812,474
Recycling & Hazardous Waste			
Contractual	124,161	125,000	130,000
Total	124,161	125,000	130,000
Register of Deeds			
Salaries	422,967	458,498	490,205
Misc Expenditures	30,000	30,000	30,000
Transfers	1,000	1,000	1,000
Total	453,967	489,498	521,205
Shared Costs			
Revenues	(126,052)	(161,308)	(161,308)
Salaries	132,764	145,965	145,408
Misc Expenditures	1,507,510	9,968,933	11,107,735
Total	1,514,222	9,953,590	11,091,835
Sheriff Jail			
Revenues	(1,107,158)	(537,000)	(452,000)
Salaries	6,867,690	7,231,236	7,930,863
Contractual	1,866,792	2,931,263	3,082,612
Commodities	833,061	906,100	1,022,500
Capital Outlay	42,135	0	50,000
Transfers	421,000	693,000	258,000
Total	8,923,520	11,224,599	11,891,975
Sheriff Operations			
Revenues	(87,044)	(62,000)	(62,000)
Salaries	6,175,952	7,016,742	7,647,681
Contractual	839,077	722,649	844,023
Commodities	306,997	397,000	466,500
Capital Outlay	5,530	0	86,000
Transfers	327,000	713,000	628,800
Total	7,567,512	8,787,391	9,611,004
Sustainability Management			
Revenues	(3,613)	(7,000)	0
Salaries	178,259	218,666	240,373
Contractual	80,157	108,300	108,300
Commodities	234	0	0
Misc Expenditures	12,182	11,800	13,498
Total	267,219	331,766	362,171
Transfers Out			
Transfers	13,641,519	11,704,487	12,327,690
Total	13,641,519	11,704,487	12,327,690
Treasurer			
Salaries	419,330	640,390	675,998
Contractual	34,005	29,500	33,000
Commodities	119	15,600	15,600
Capital Outlay	1,000	0	0
Total	454,454	685,490	724,598
Utility Building Maintenance			
Contractual	28,061	73,000	73,000
Total	28,061	73,000	73,000
Total - Page6e	**33,686,767**	**44,171,363**	**47,545,952**

Douglas County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Utilities			
Revenues	0	0	0
Contractual	1,215,391	1,416,500	1,408,900
Capital Outlay	0	0	0
Total	1,215,391	1,416,500	1,408,900
Zoning & Building Codes			
Salaries	465,357	605,296	641,781
Contractual	2,499	16,550	16,550
Commodities	199	2,500	2,500
Misc Expenditures	1,228	3,600	3,600
Transfers	1,100	6,000	6,000
Total	470,383	633,946	670,431
Total - Page 6f	1,685,774	2,050,446	2,079,331
Total - Page 6b	19,927,331	18,080,384	21,233,916
Total - Page 6c	9,957,081	12,703,177	13,002,588
Total - Page 6d	6,596,806	7,929,027	8,701,780
Total - Page 6e	33,686,767	44,171,363	47,545,952
Total Detail Expenditures**	**71,853,759**	**84,934,397**	**92,563,567**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Douglas County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	570,152	547,523	514,848
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	204,797	200,000	200,000
Delinquent Special Assessments	1,924	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**206,721**	**200,000**	**200,000**
Resources Available:	**776,873**	**747,523**	**714,848**
Expenditures:			
Principal	167,594	175,000	185,000
Interest	61,756	57,675	50,563
Bond Process Fees			
Future Debt			479,285
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**229,350**	**232,675**	**714,848**
Unencumbered Cash Balance Dec 31	547,523	514,848	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	870,191	727,427	714,848
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	714,848
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2024 Ad Valorem Tax	0

Douglas County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,363,942	2,608,175	2,674,949
Receipts:			
Ad Valorem Tax	4,588,319	5,171,507	xxxxxxxxxxxxxxxx
Delinquent Tax	43,481	30,000	30,000
Motor Vehicle Tax	359,335	325,323	341,354
Recreational Vehicle Tax	3,317	3,123	3,104
16/20M Vehicle Tax	2,317	1,834	1,807
Commercial Vehicle Tax	8,052	7,900	7,900
Watercraft Tax	2,984	2,820	4,095
Special City & County Highway	1,900,277	1,800,000	1,800,000
Vehicle Rental Excise Tax	3,986	3,200	3,200
Public Works Fees	2,420	7,000	5,000
Sale of Commodities	137,757	160,000	160,000
Misc Reimbursements	39,145	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous	3,725	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,095,115**	**7,527,707**	**2,371,460**
Resources Available:	**9,459,057**	**10,135,882**	**5,046,409**
Expenditures:			
Salaries	3,093,022	3,375,333	3,833,583
Contractual	1,579,079	1,655,600	1,655,600
Commodities	1,501,499	1,752,000	1,752,000
Capital Outlay	2,282	3,000	3,000
Subtotal	6,175,882	6,785,933	7,244,183
Transfer to Equipment Reserve	675,000	675,000	675,000
Cash Forward (2025 column)			1,787,838
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,850,882**	**7,460,933**	**9,707,021**
Unencumbered Cash Balance Dec 31	2,608,175	2,674,949	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	8,970,048	9,248,023	9,707,021
		Non-Appropriated Balance	510,895
		Total Expenditure/Non-Appr Balance	10,217,916
		Tax Required	5,171,507
	Delinquent Comp Rate:	2.5%	129,288
		Amount of 2024 Ad Valorem Tax	5,300,795

Douglas County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,856,903	1,806,415	5,242,100
Receipts:			
Ad Valorem Tax	5,187,853	5,242,100	xxxxxxxxxxxxxxxx
Delinquent Tax	48,776	0	
Motor Vehicle Tax	390,093	0	0
Recreational Vehicle Tax	3,600	0	0
16/20 M Vehicle Tax	2,384	0	0
Commercial Vehicle Tax	8,852	0	0
Watercraft Tax	3,290	0	0
Vehicle Rental Excise Tax	4,506	0	
Ambulance Fees	0	0	
Reimbursements			
Transfer from General	2,919,141	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,568,495**	**5,242,100**	**0**
Resources Available:	**10,425,398**	**7,048,515**	**5,242,100**
Expenditures:			
Contractuals	0	0	
Commodities	0	0	
Capital Outlay	0	0	
City of Lawrence EMS	7,578,983	0	
Transfer to Other Fund	1,040,000	0	
Transfer to General Fund Closing Fund	0	1,806,415	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,618,983**	**1,806,415**	**0**
Unencumbered Cash Balance Dec 31	1,806,415	5,242,100	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	9,060,459	0	0
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,827,757	5,752,054	8,217,198
Receipts:			
Ad Valorem Tax	13,359,498	14,674,460	xxxxxxxxxxxxxxxx
Delinquent Tax	121,422	93,430	90,000
Motor Vehicle Tax	998,950	947,220	993,898
Recreational Vehicle Tax	9,220	9,093	9,038
16/20 M Vehicle Tax	6,171	5,164	5,262
Commercial Vehicle Tax	22,614	22,000	22,000
Watercraft Tax	8,401	7,937	11,528
Vehicle Rental Excise	11,604	6,000	6,000
Misc Reimbursements	98,099	80,000	80,000
		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous	1,055,226	650,000	850,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,691,205**	**16,495,304**	**2,067,726**
Resources Available:	**19,518,962**	**22,247,358**	**10,284,924**
Expenditures:			
Health Insurance	6,451,905	6,056,544	6,230,017
Dental Insurance	218,432	251,430	255,214
KP&F	2,017,138	1,943,931	2,034,496
KPERS	2,432,871	2,913,440	3,015,850
Oasdi	2,581,556	2,711,374	2,696,564
Unemployment Insurance	32,366	35,441	35,653
Contractuals	32,640	118,000	56,000
Cash Forward (2025 column)			6,722,195
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,766,908**	**14,030,160**	**21,045,989**
Unencumbered Cash Balance Dec 31	5,752,054	8,217,198	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	17,883,592	20,880,757	21,045,989
		Non-Appropriated Balance	1,090,536
		Total Expenditure/Non-Appr Balance	22,136,525
		Tax Required	11,851,601
	Delinquent Comp Rate:	2.5%	296,290
		Amount of 2024 Ad Valorem Tax	12,147,891

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Building**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,081,420	802,122	0
Receipts:			
Ad Valorem Tax	162,879	0	xxxxxxxxxxxxxxxx
Delinquent Tax	2,819	0	0
Motor Vehicle Tax	14,825	0	0
Recreational Vehicle Tax	137	0	0
16/20 M Vehicle Tax	148	0	0
Commercial Vehicle Tax	289	0	0
Watercraft Tax	103	0	0
Vehicle Rental Excise Tax	141	0	0
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**181,341**	**0**	**0**
Resources Available:	**1,262,761**	**802,122**	**0**
Expenditures:			
Contractuals	36,420	0	0
Commodities	0	0	0
Capital Outlay	424,219	0	0
Transfer to General Fund Closing Fund	0	802,122	0
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**460,639**	**802,122**	**0**
Unencumbered Cash Balance Dec 31	802,122	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	881,745	0	0
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

Special Liability	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	357,265	217,541	0
Receipts:			
Ad Valorem Tax	658,443	0	xxxxxxxxxxxxxxxx
Delinquent Tax	6,502	0	0
Motor Vehicle Tax	51,380	0	0
Recreational Vehicle Tax	474	0	0
16/20 M Vehicle Tax	354	0	0
Commercial Vehicle Tax	1,132	0	0
Watercraft Tax	419	0	0
Vehicle Rental Excise	572	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**719,276**	**0**	**0**
Resources Available:	**1,076,541**	**217,541**	**0**
Expenditures:			
Contractuals	286,272	0	0
Misc Expense	97,728	0	0
Transfer to Other Fund	475,000	0	0
Transfer to General Fund Closing Fund	0	217,541	0
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**859,000**	**217,541**	**0**
Unencumbered Cash Balance Dec 31	217,541	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	997,246	0	0
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	256,825	365,746	430,746
Receipts:			
911 Emerg Tel Svc Tax	656,620	630,000	630,000
Interest on Idle Funds	6,445	0	0
Miscellaneous	2,005		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**665,070**	**630,000**	**630,000**
Resources Available:	**921,895**	**995,746**	**1,060,746**
Expenditures:			
Contractual	556,149	565,000	575,000
Capital Outlay	0	0	0
Cash Forward (2025 column)			485,746
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**556,149**	**565,000**	**1,060,746**
Unencumbered Cash Balance Dec 31	365,746	430,746	0
2023/2024/2025 Budget Authority Amount	907,640	941,825	1,060,746

Adopted Budget

Motor Vehicle Operations	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	286,253	291,078	329,622
Receipts:			
Treasurer & MV Fees	820,500	768,000	768,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**820,500**	**768,000**	**768,000**
Resources Available:	**1,106,753**	**1,059,078**	**1,097,622**
Expenditures:			
Personnel	777,317	690,156	810,452
Contractual	34,993	26,800	7,500
Commodities	2,365	11,500	11,500
Transfers to Other Funds	1,000	1,000	1,000
Cash Forward (2025 column)			267,170
Miscellaneous			0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**815,675**	**729,456**	**1,097,622**
Unencumbered Cash Balance Dec 31	291,078	329,622	0
2023/2024/2025 Budget Authority Amount	1,095,096	978,860	1,097,622

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	88,134	150,546	45,546
Receipts:			
Spec Alcohol Tax	62,412	55,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**62,412**	**55,000**	**40,000**
Resources Available:	**150,546**	**205,546**	**85,546**
Expenditures:			
Alcohol/Drug Abuse Agencies	0	160,000	85,546
DCCCA			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**160,000**	**85,546**
Unencumbered Cash Balance Dec 31	150,546	45,546	0
2023/2024/2025 Budget Authority Amount	61,814	73,034	85,546

See Tab C

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	198,031	226,104	247,004
Receipts:			
Spec Alcohol Tax	44,885	40,000	36,000
Other Revenues	7,782	5,900	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**52,667**	**45,900**	**41,000**
Resources Available:	**250,698**	**272,004**	**288,004**
Expenditures:			
Recreational Facilities	24,594	25,000	288,004
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,594**	**25,000**	**288,004**
Unencumbered Cash Balance Dec 31	226,104	247,004	0
2023/2024/2025 Budget Authority Amount	179,770	272,867	288,004

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Local County Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,466,484	17,031,930	20,645,465
Receipts:			
Transfer from General Fund	4,845,664	4,750,000	4,750,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,845,664**	**4,750,000**	**4,750,000**
Resources Available:	**18,312,148**	**21,781,930**	**25,395,465**
Expenditures:			
Bond Interest	465,218	191,465	172,565
Bond Principal	815,000	945,000	960,000
Bond Process Fees			
Cash Forward (2025 column)			24,262,900
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,280,218**	**1,136,465**	**25,395,465**
Unencumbered Cash Balance Dec 31	17,031,930	20,645,465	0
2023/2024/2025 Budget Authority Amoun	16,617,426	20,744,800	25,395,465

Adopted Budget

MH Services Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,858,274	16,222,817	16,240,436
Receipts:			
0.25% Sales Tax	6,620,337	6,400,000	6,400,000
Bond Deposits	539,000	856,800	873,936
Other Revenues	2,486,856	1,550,000	0
Transfer in from General	42,930	5,195,687	5,195,687
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,689,123**	**14,002,487**	**12,469,623**
Resources Available:	**24,547,397**	**30,225,304**	**28,710,059**
Expenditures:			
BH Projects	0	1,370,610	2,188,282
BHP-Peer Support	0	230,782	230,782
BHP- Psych Infrastructure	0	700,000	746,050
BHP-Integrated Crisis Team	0	0	951,020
BHP-Integrated Care Coord.	0	662,700	662,700
BHP-Prevention Programs	0	780,510	494,497
BHP-Supportive Housing Projects	0	2,798,115	4,767,315
BHP-Intervention Services	0	2,452,170	1,633,650
BHP-Behavioral Health Admin	0	134,178	431,485
BHP-TRC Operations	0	4,350,000	1,613,038
Bond Interest	156,153	145,803	135,003
Bond Principal	345,000	360,000	370,000
Bond Process Fees			
Behavioral Health Projects	7,823,427	0	0
Cash Forward (2025 column)			14,486,237
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,324,580**	**13,984,868**	**28,710,059**
Unencumbered Cash Balance Dec 31	16,222,817	16,240,436	0
2023/2024/2025 Budget Authority Amoun	16,430,064	32,145,573	28,710,059

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Local County Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	239,383
Receipts:			
State of Kansas	0	299,383	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**299,383**	**15,000**
Resources Available:	**0**	**299,383**	**254,383**
Expenditures:			
Professional Services	0	60,000	60,000
Behavioral Health Projects	0	0	194,383
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**60,000**	**254,383**
Unencumbered Cash Balance Dec 31	0	239,383	0
2023/2024/2025 Budget Authority Amount	0	239,383	254,383

State of Kansas
County

Douglas County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: apital Improvement Projec		(2) Fund Name: Ambulance Capital Reserv		(3) Fund Name: Equipment Reserve		(4) Fund Name: Workers Compensation		(5) Fund Name: Register of Deeds Technolog		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,393,742	Cash Balance Jan 1	969,386	Cash Balance Jan 1	7,827,454	Cash Balance Jan 1	1,413,296	Cash Balance Jan 1	511,504	44,115,382
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	398,899	Interest	23,115	Intergovernmental	4,100	Intergovernmental	2,492	Charges for Services	144,544	
Reimbursements	51,330	Transfers	1,040,000	Reimbursements	28,000	Interest	27,528	Interest	11,098	
Lease proceeds	33,287	Misc	0	Interest	146,507	Misc	61,977			
Interest	586,453			Misc	51,551	Transfers	475,000			
Misc	0			Transfers	2,908,994					
Transfers	10,396,540			Sale of Property	198,330					
Total Receipts	11,466,509	Total Receipts	1,063,115	Total Receipts	3,337,482	Total Receipts	566,997	Total Receipts	155,642	16,589,745
Resources Available:	44,860,251	Resources Available:	2,032,501	Resources Available:	11,164,936	Resources Available:	1,980,293	Resources Available:	667,146	60,705,127
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractuals	6,822,288	Capital Outlay	1,044,244	Personnel	0	Personnel	146,624	Personnel	18,989	
Misc	7,362			Contractuals	448,216	Contractuals	41,632	Contractual	11,367	
Capital outlay	2,812,498			Commodities	315,410			Commodities	240	
Commodities	305,219			Misc	121,547			Capital Outlay	45,651	
				Capital Outlay	1,613,773			Transfers	75,000	
				Transfers	94,108					
Total Expenditures	9,947,367	Total Expenditures	1,044,244	Total Expenditures	2,593,054	Total Expenditures	188,256	Total Expenditures	151,247	13,924,168
Cash Balance Dec 31	34,912,884	Cash Balance Dec 31	988,257	Cash Balance Dec 31	8,571,882	Cash Balance Dec 31	1,792,037	Cash Balance Dec 31	515,899	**46,780,959** **
										46,780,959 **

**Note: These two block figures should agree.

Douglas County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Highway		Special Law Enforc. Trust		Donations		Prosecuting Training & Ass		Sheriff Special Use		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,075,174	Cash Balance Jan 1	277,246	Cash Balance Jan 1	34,516	Cash Balance Jan 1	3,280	Cash Balance Jan 1	7,053	1,397,269
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	5,064	Intergovernmental	52,772	Reimbursements	1,110	Charges for Services	4,450	Licenses & fees	117,564	
		Licenses & fees	598	Misc	3,275					
		Interest	6,015							
Total Receipts	5,064	Total Receipts	59,385	Total Receipts	4,385	Total Receipts	4,450	Total Receipts	117,564	190,848
Resources Available:	1,080,238	Resources Available:	336,631	Resources Available:	38,901	Resources Available:	7,730	Resources Available:	124,617	1,588,117
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	91,896	Capital Outlay	18,582	Contractual	4,695	Contractual	2,504	Personnel	24,919	
				Commodities	130			Contractual	2,296	
								Commodities	76,444	
Total Expenditures	91,896	Total Expenditures	18,582	Total Expenditures	4,825	Total Expenditures	2,504	Total Expenditures	103,659	221,466
Cash Balance Dec 31	988,342	Cash Balance Dec 31	318,049	Cash Balance Dec 31	34,076	Cash Balance Dec 31	5,226	Cash Balance Dec 31	20,958	**1,366,651** **
										1,366,651 **

**Note: These two block figures should agree.

State of Kansas
County

Douglas County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Grants		(2) Fund Name: Comm Correction Plan		(3) Fund Name: Youth Serv. Grants		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,175,030	Cash Balance Jan 1	68,718	Cash Balance Jan 1	157,965	Cash Balance Jan 1		Cash Balance Jan 1		10,401,713
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	1,366,050	Intergovernmental	730,040	Intergovernmental	781,759					
Reimbursements	8,245	Misc	14,525							
Misc	194,630									
Total Receipts	1,568,925	Total Receipts	744,565	Total Receipts	781,759	Total Receipts	0	Total Receipts	0	3,095,249
Resources Available:	11,743,955	Resources Available:	813,283	Resources Available:	939,724	Resources Available:	0	Resources Available:	0	13,496,962
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	259,884	Personnel	703,114	Personnel	492,586					
Contractuals	586,120	Contractuals	9,667	Contractuals	98,084					
Commodities	57,301	Commodities	11,340	Commodities	1,611					
Misc	197,057	Misc	9,877	Misc	51,282					
Capital Outlay	1,107,906									
Total Expenditures	2,208,268	Total Expenditures	733,998	Total Expenditures	643,563	Total Expenditures	0	Total Expenditures	0	3,585,829
Cash Balance Dec 31	9,535,687	Cash Balance Dec 31	79,285	Cash Balance Dec 31	296,161	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**9,911,133** **
										9,911,133 **

**Note: These two block figures should agree.

State of Kansas
County 2025

Douglas County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Douglas County

will meet on August 28, 2024 at 5:30 pm at Douglas County Public Works Building, 3755 E 25th Street, Lawrence KS 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 and Revenue Neutral Rate.

Detailed budget information is available at Douglas County Budget Office 1100 Massachusetts St, Lawrence KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	71,853,759	32.393	84,934,397	33.793	106,076,301	68,974,232	32.960
Debt Service	229,350		232,675		714,848		
Road & Bridge	6,850,882	2.648	7,460,933	2.708	9,707,021	5,300,795	2.533
Ambulance	8,618,983	2.994	1,806,415				
Employee Benefits	13,766,908	7.710	14,030,160	7.708	21,045,989	12,147,891	5.805
Special Building	460,639	0.094	802,122				
Special Liability	859,000	0.380	217,541				
Emergency Telephone	556,149		565,000		1,060,746		
Motor Vehicle Operations	815,675		729,456		1,097,622		
Special Alcohol			160,000		85,546		
Special Parks & Recreatio	24,594		25,000		288,004		
Local County Sales Tax	1,280,218		1,136,465		25,395,465		
MH Services Sales Tax	8,324,580		13,984,868		28,710,059		
Municipalities Fight Addi			60,000		254,383		
Non-Budgeted Funds-A	13,924,168						
Non-Budgeted Funds-B	221,466						
Non-Budgeted Funds-C	3,585,829						
Totals	131,372,200	46.219	126,145,032	44.209	194,435,984	86,422,918	41.298
						*Revenue Neutral Rate ** *	*41.215*
Less: Transfers	17,692,529		22,411,628		19,680,620		
Net Expenditure	113,679,671		103,733,404		174,755,364		
Total Tax Levied	81,513,115		86,550,079		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,763,594,287		1,957,775,037		2,092,640,283		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	21,665,000	20,390,000	19,065,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	21,665,000	20,390,000	19,065,000

*Tax rates are expressed in mills

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

Jamie Shew

Douglas County Clerk

Douglas County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2024 Estimated Valuation
Clinton Cemetery	13,642	0.942	27,164	0.860	74,593	14,550	0.860	*0.809*	16,917,989
Colyer Cemetery	30,067	0.598	27,650	0.598	43,541	25,242	0.558	*0.558*	45,237,946
East View Cemetery	5,504	1.000	6,500	1.000	12,520	6,752	1.000	*0.932*	6,752,196
Maple Grove Cemetery	9,945	0.742	19,259	0.742	38,233	16,962	0.742	*0.692*	22,860,573
Rock Creek Cemetery	1,300	0.736	2,250	0.736	9,007	3,175	0.736	*0.697*	4,314,280
Stull Cemetery	18,591	1.430	40,450	1.429	125,695	34,940	1.429	*1.315*	24,450,434
Twin Mound Cemetery	1,500	0.685	3,900	0.685	5,274	1,705	0.656	*0.656*	2,600,375

*Tax rates are expressed in mills

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

Jamie Shew
Douglas County Clerk

State of Kansas
Special District

Special District Name: Clinton Cemetery

Name of County: Douglas County

2025

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025	
Unencumbered Cash Balance Jan 1	62,671	64,609	55,640	
Receipts:				
Ad Valorem Tax	13,549	13,667	xxxxxxxxxxxxxxxxxx	
Delinquent Tax	84	0	0	
Motor Vehicle Tax	1,536	1,491	1,432	
Recreational Vehicle Tax	35	27	26	
16/20M Vehicle Tax	29	21	24	
Commercial Vehicle Tax	31	5	15	
Watercraft Tax	316	384	306	
LAVTR				
Slider				
Sale of Lots		2,500	2,500	
Donations		100	100	
Interest on Idle Funds				
Total Receipts	**15,580**	**18,195**	**4,403**	
Resources Available:	**78,251**	**82,804**	**60,043**	
Expenditures:				
Operations	797	1,164	15,000	Jun-24
Mowing	11,405	6,000	44,093	Assessed Value
Stone Maintenance	1,100	15,000	15,000	16,917,989
Fencing	0	5,000	500	
Other Repairs & Maint.	340			2024 RNR Rate
				0.809
				Vote to exceed RNR?
				YES
Cash Forward (2025 column)				2025 Budget Mill Levy
Total Expenditures	**13,642**	**27,164**	**74,593**	0.86
Unencumbered Cash Balance Dec 31	64,609	55,640	xxxxxxxxxxxxxxxxxx	
		Non-Appropriated Balance		
		Total Expenditures and Non-Appropriated Balance	74,593	
		Tax Required	14,550	
	Delinquency Computation % Rate		0	
		Amount 2024 Ad Valorem Tax	14,550	

Keith Jones

Board Member

State of Kansas
Special District

Special District Name: Colyer Cemetery

Name of County: Douglas County

2025

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025	
Unencumbered Cash Balance Jan 1	21,718	16,582	16,220	
Receipts:				
Ad Valorem Tax	22,443	25,193	xxxxxxxxxxxxxxxxxx	
Delinquent Tax	337	0	0	
Motor Vehicle Tax	1,986	1,977	1,955	
Recreational Vehicle Tax	36	33	33	
16/20M Vehicle Tax	50	62	51	
Commercial Vehicle Tax	54	4	20	
Watercraft Tax	25	19	20	
LAVTR				
Slider				
Interest on Idle Funds				
Total Receipts	**24,931**	**27,288**	**2,079**	
Resources Available:	**46,649**	**43,870**	**18,299**	
Expenditures:				
Operations	124	1,000	1,000	Jun-24
Mowing	28,644	15,000	15,000	Assessed Value
Stone Maintenance/Purchase	0	1,500	1,500	45,237,946
Road Repairs	1,275	10,000	25,891	
Bank Charges	24	50	50	2024 RNR Rate
Bonding		100	100	0.558
				Vote to exceed RNR?
				NO
				2025 Budget Mill Levy
				0.558
Cash Forward (2025 column)				
Total Expenditures	**30,067**	**27,650**	**43,541**	
Unencumbered Cash Balance Dec 31	16,582	16,220	xxxxxxxxxxxxxxxxxx	
		Non-Appropriated Balance		
		Total Expenditures and Non-Appropriated Balance	43,541	
		Tax Required	25,242	
	Delinquency Computation % Rate		0	
		Amount 2024 Ad Valorem Tax	25,242	

Rob Harris

Board Member

revised 8/06/07

State of Kansas
Special District

Special District Name: Eastview Cemetery

Name of County: Douglas County

2025

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1	4,265	4,881	5,249
Receipts:			
Ad Valorem Tax	5,644	6,281	xxxxxxxxxxxxxxxxxx
Delinquent Tax	49	176	0
Motor Vehicle Tax	382	350	484
Recreational Vehicle Tax	8	5	9
16/20M Vehicle Tax	4	11	3
Commercial Vehicle Tax	31	43	20
Watercraft Tax	2	2	3
LAVTR			
Slider			
Donations			
Sale of Lots			
Interest on Idle Funds			
Total Receipts	**6,120**	**6,868**	**519**
Resources Available:	**10,385**	**11,749**	**5,768**
Expenditures:			
Operations	304	250	250
Mowing	5,200	5,000	5,000
Stone Maintenance		250	250
Road Repairs		1,000	7,020
Bank Charges			
Bonding			
Cash Forward (2025 column)			
Total Expenditures	**5,504**	**6,500**	**12,520**
Unencumbered Cash Balance Dec 31	4,881	5,249	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	12,520
		Tax Required	6,752
	Delinquency Computation % Rate		0
		Amount 2024 Ad Valorem Tax	6,752

Jun-24	
Assessed Value	6,752,196
2024 RNR Rate	0.932
Vote to exceed RNR?	YES
2025 Budget Mill Levy	1.000

Elaine Boose

Board Member

State of Kansas
Special District

Special District Name: Maple Grove Cemetery

Name of County: Douglas County

2025

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1	21,006	22,714	20,265
Receipts:			
Ad Valorem Tax	9,875	15,779	xxxxxxxxxxxxxxxxxx
Delinquent Tax	109	0	0
Motor Vehicle Tax	906	938	940
Recreational Vehicle Tax	18	23	16
16/20M Vehicle Tax	11	12	9
Commercial Vehicle Tax	12	35	5
Watercraft Tax	22	23	35
LAVTR			
Slider			
Sale of Lots	600	0	0
Staking fees	100	0	0
Interest on Idle Funds			
Total Receipts	**11,653**	**16,810**	**1,005**
Resources Available:	**32,659**	**39,524**	**21,270**
Expenditures:			
Operations	1,150	1,500	700
Mowing	7,955	10,000	10,000
Stone Maintenance	840	1,000	1,000
Fencing		5,909	25,683
Trash fees		350	350
Staking Graves		500	500
Tree removal			
Cash Forward (2025 column)			
Total Expenditures	**9,945**	**19,259**	**38,233**
Unencumbered Cash Balance Dec 31	22,714	20,265	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	38,233
		Tax Required	16,963
	Delinquency Computation % Rate		0
		Amount 2024 Ad Valorem Tax	16,963

Jun-24	
Assessed Value	22,860,573
2024 RNR Rate	0.692
Vote to exceed RNR?	YES
2025 Budget Mill Levy	0.742

Sherri Neill

Board Member

State of Kansas
Special District

Special District Name: Rock Creek Cemetery

Name of County: Douglas County

2025

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025	
Unencumbered Cash Balance Jan 1	3,000	4,632	5,626	
Receipts:				
Ad Valorem Tax	2,630	3,021	xxxxxxxxxxxxxxxxxx	
Delinquent Tax	72	0	0	
Motor Vehicle Tax	192	190	182	
Recreational Vehicle Tax	6	8	4	
16/20M Vehicle Tax	27	21	20	
Commercial Vehicle Tax	0	0	0	
Watercraft Tax	5	4	0	
LAVTR				
Slider				
Donations				
Sale of Lots				
Interest on Idle Funds				
Total Receipts	**2,932**	**3,244**	**206**	
Resources Available:	**5,932**	**7,876**	**5,832**	
Expenditures:				
Operations			1,500	Jun-24
Mowing	1,300	2,000	2,000	Assessed Value
Stone Maintenance		250	1,000	4,314,280
Road Repairs			4,507	
Bank Charges				2024 RNR Rate
Bonding				0.697
Staking Graves				Vote to exceed RNR?
Utilities				YES
				2025 Budget Mill Levy
				0.736
Cash Forward (2025 column)				
Total Expenditures	**1,300**	**2,250**	**9,007**	
Unencumbered Cash Balance Dec 31	4,632	5,626	xxxxxxxxxxxxxxxxxx	
		Non-Appropriated Balance		
		Total Expenditures and Non-Appropriated Balance	9,007	
		Tax Required	3,175	
	Delinquency Computation % Rate		0	
		Amount 2024 Ad Valorem Tax	3,175	

Roberta Peterson

Board Member

State of Kansas
Special District

Special District Name: Stull Cemetery

Name of County: Douglas County

2025

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1	78,343	93,311	87,852
Receipts:			
Ad Valorem Tax	29,672	32,112	xxxxxxxxxxxxxxxxxx
Delinquent Tax	775	0	0
Motor Vehicle Tax	2,730	2,689	2,716
Recreational Vehicle Tax	58	37	58
16/20M Vehicle Tax	50	53	33
Commercial Vehicle Tax	92	75	50
Watercraft Tax	32	25	46
LAVTR			
Slider			
Donations			
Sale of Lots	150		
Interest on Idle Funds			
Total Receipts	**33,559**	**34,991**	**2,903**
Resources Available:	**111,902**	**128,302**	**90,755**
Expenditures:			
Operations	900	10,000	10,000
Mowing	14,400	25,000	25,000
Stone Maintenance	2,978	5,000	5,000
Road Repairs	0		85,245
Bank Charges	27	50	50
Bonding	100	100	100
Staking Graves			
Utilities	186	300	300
Cash Forward (2025 column)			
Total Expenditures	**18,591**	**40,450**	**125,695**
Unencumbered Cash Balance Dec 31	93,311	87,852	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	125,695
		Tax Required	34,940
	Delinquency Computation % Rate		0
		Amount 2024 Ad Valorem Tax	34,940

Jun-24
Assessed Value
24,450,434

2024 RNR Rate
1.315
Vote to exceed RNR?
YES

2025 Budget Mill Levy
1.429

Phillip Vannicola
Board Member

State of Kansas
Special District

Special District Name: Twin Mound Cemetery

Name of County: Douglas County

2025

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual 2023	Current Year Esitmate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance Jan 1	5,176	5,445	3,409
Receipts:			
Ad Valorem Tax	1,596	1,702	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	5	0
Motor Vehicle Tax	150	144	150
Recreational Vehicle Tax	10	6	5
16/20M Vehicle Tax	11	6	5
Commercial Vehicle Tax	0	0	0
Watercraft Tax	2	1	0
LAVTR			
Slider			
Donations			
Sale of Lots			
Interest on Idle Funds			
Total Receipts	**1,769**	**1,864**	**160**
Resources Available:	**6,945**	**7,309**	**3,569**
Expenditures:			
Operations		1,000	1,000
Mowing	1,500	2,900	4,274
Stone Maintenance			
Road Repairs			
Bank Charges			
Bonding			
Cash Forward (2025 column)			
Total Expenditures	**1,500**	**3,900**	**5,274**
Unencumbered Cash Balance Dec 31	5,445	3,409	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	5,274
		Tax Required	1,705
	Delinquency Computation % Rate		0
		Amount 2024 Ad Valorem Tax	1,705

Jun-24	
Assessed Value	2,600,375
2024 RNR Rate	0.656
Vote to exceed RNR?	NO
2025 Budget Mill Levy	0.656

Diana Skinner

Board Member

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AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Hayden Lipsky, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, 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 Aug. 18, 2024 with publications being made on the following dates: 08/18/2024

(Signed) Hayden Lipsky

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/19/2024

Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-World on the 18th of August, 2024)

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Douglas County

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Lease Pur. Princ.	0	0	0
Total	21,665,000	20,390,000	19,065,000

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral Rate**	June 1 2024 Assessed Valuation
Clinton Cemetery	13,642	0.942	27,164	0.860	74,593	14,550	0.860	*0.809*	16,917,989
Colyer Cemetery	30,067	0.598	27,650	0.598	43,541	25,242	0.558	*0.558*	45,237,946
East View Cemetery	5,504	1.000	6,500	1.000	12,520	6,752	1.000	*0.932*	6,752,196
Maple Grove Cemetery	9,945	0.742	19,259	0.742	37,977	16,962	0.742	*0.692*	22,860,573
Rock Creek Cemetery	1,300	0.736	2,250	0.736	9,007	3,175	0.736	*0.697*	4,314,280
Stull Cemetery	18,591	1.430	40,450	1.429	125,695	34,940	1.429	*1.315*	24,450,434
Twin Mound Cemetery	1,500	0.685	3,900	0.685	5,274	1,705	0.656	*0.656*	2,600,375

*Tax rates are expressed in mills

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

Jamie Shew
Douglas County Clerk

Resolution No. 24-23

A RESOLUTION OF DOUGLAS COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Douglas County and Douglas County Cemetery Special Districts was calculated by the Douglas County Clerk as: Douglas County 41.215 mills and Douglas County Cemetery Special Districts: Clinton Cemetery District 0.809 mills, Colyer Cemetery District 0.558 mills, East View Cemetery District 0.932 mills, Maple Grove Cemetery District 0.692 mills, Rock Creek Cemetery District 0.697 mills, Stull Cemetery District 1.315 mills, Twin Mound Cemetery District 0.656 mills; and

WHEREAS, the budget proposed by the Douglas County Board of County Commissioners will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and
WHEREAS, the Douglas County Board of County Commissioners held a hearing on August 28, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Douglas County Board of County Commissioners, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS:

That Douglas County shall levy a property tax rate exceeding the Revenue Neutral Rates of Douglas County 41.215 mills and Douglas County Cemetery Special Districts: Clinton Cemetery District 0.809 mills, Colyer Cemetery District 0.558 mills, East View Cemetery District 0.932 mills, Maple Grove Cemetery District 0.692 mills, Rock Creek Cemetery District 0.697 mills, Stull Cemetery District 1.315 mills, Twin Mound Cemetery District 0.656 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 Douglas County Board of Commissioners.

ADOPTED this 28th day of August, 2024 by the Douglas County Board of Commissioners.

DOUGLAS COUNTY BOARD OF COMMISSIONERS

Karen Willey, Chair

Shannon Reid, Vice Chair

Patrick Kelly, Member

ATTEST:

Jamieson D. Shew, County Clerk

REVENUE NEUTRAL RATE HEARING

ROLL CALL

Douglas County Kansas

Hearing to Exceed Revenue Neutral Rate: August 28, 2024

Resolution No. 24-23

Douglas County Board of Commissioners	Yes	No	No Vote
Karen Willey, Chair	X		
Shannon Reid, Vice Chair	X		
Patrick Kelly, Member	X		
TOTAL			

ATTEST:

Jameson D. Shew, County Clerk