2024

State of Kansas
City

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,015,553	463,669	41.307
Debt Service	10-113	8	26,066	1,870	0.167
Library	12-1220	8	112,289	100,232	8.930
Employee Benefits	12-16, 102	9	62,669	51,824	4.617
Special Highway		10	99,431		
Water Utility		10	475,537		
Sewer Utility		11	466,751		
Solid Waste Utility		11	248,223		
ARPA		12	143,026		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxxx	2,649,545	617,595	55.021
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization		16			

County Clerk's Use Only

11,225,017

Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 49.021

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: Nov. 9, 2023

Clarum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

No assurance is provided.

City of Douglass, Kansas

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	399,837	49,814	1,352	318	399	628
Debt Service	15,635	1,948	53	12	16	25
Library	83,064	10,349	281	66	83	131
Employee Benefits	51,900	6,466	176	41	52	82
TOTAL	550,436	68,577	1,862	437	550	866

County Treas Motor Vehicle Estimate	68,577				
County Treas Recreational Vehicle Estimate		1,862			
County Treas 16/20M Vehicle Estimate			437		
County Treas Commercial Vehicle Tax Estimate				550	
County Treas Watercraft Tax Estimate					866

Motor Vehicle Factor	0.12459				
Recreational Vehicle Factor		0.00338			
16/20M Vehicle Factor			0.00079		
Commercial Vehicle Factor				0.00100	
Watercraft Factor					0.00157

No assurance is provided.

City of Douglass, Kansas 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Water Utility	Water Replacement Reserve	0	28,380	15,000	12-825d
Sewer Utility	Sewer Improvement Reserve	0	118,892	118,892	12-825d
Solid Waste Utility	General	0	30,000	30,000	12-825d
Sewer Utility	Debt Service	0	10,822	10,822	12-825d
Sewer Utility	Special Highway	0	16,286	16,286	12-1,119
Water Utility	General	0	15,000	15,000	12-825d
	Totals	0	219,380	206,000	
	Adjustments*				
	Adjusted Totals	0	219,380	206,000	

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

No assurance is provided.

City of Douglass, Kansas

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Industrial Development Taxable Series	10/30/2013	8/1/2024	3.80	112,000	34,188	2/1 & 8/1	8/1	1,309	15,021	734	19,167
Total G.O. Bonds					**34,188**			**1,309**	**15,021**	**734**	**19,167**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan 2405 Water System	9/26/2011	9/15/2025	3.53	65,843	19,059	2/1 & 8/1	2/1 & 8/1	638	3,980	496	4,122
KDHE Loan 1541-01 Sewer System	4/6/2004	3/1/2025	2.71	1,288,296	191,402	3/1 & 9/1	3/1 & 9/1	4,681	75,019	2,635	77,065
KDHE Loan 1788-01 Sewer System	2/4/2016	9/1/2036	2.20	493,808	406,020	3/1 & 9/1	3/1 & 9/1	8,795	25,059	8,241	25,614
Total Other					**616,481**			**14,114**	**104,058**	**11,372**	**106,801**
Total Indebtedness					**650,669**			**15,423**	**119,079**	**12,106**	**125,968**

No assurance is provided.

City of Douglass, Kansas 2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
2022 Caterpillar Backhoe Loader	7/15/2022	60	3.98	90,616	73,879	20,343	20,343
Tractor & Mower	9/1/2023	60	4.96	50,323	50,323	385	11,628
2023 Kubota	10/1/2023	60	4.96	36,250	36,250	385	8,368
Totals					**160,452**	**21,113**	**40,339**

No assurance is provided.

***If 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: 2024

Library found in: City of Douglass, Kansas
Butler County

As provided in KSA 75-2553 *et seq.,* 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 2023	Proposed Year 2024
Ad Valorem Tax	$83,064	$100,232
Delinquent Tax	$2,200	$2,200
Motor Vehicle Tax	$9,965	$10,349
Recreational Vehicle Tax	$242	$281
16/20M Vehicle Tax	$83	$66
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$95,554	$113,128
Difference in Total Taxes:	$17,574	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$9,306,117	$11,229,092
Did Assessed Valuation Decrease?	No	
Levy Rate	8.926	8.926
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 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	100,803	136,933	79,372
Receipts:			
Ad Valorem Tax	327,428	399,837	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,101	7,000	7,000
Motor Vehicle Tax	48,280	47,969	49,814
Recreational Vehicle Tax	1,337	1,166	1,352
16/20M Vehicle Tax	421	399	318
Commercial Vehicle Tax	11	405	399
Watercraft Tax	0	517	628
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax (1% - General)	86,694	80,000	80,000
Compensating Use Tax (1% - General)	100,269	55,000	55,000
Local Sales Tax (1% - Property Relief)	80,000	80,000	80,000
Compensating Use Tax (1% - Property Relief)	30,150	30,150	30,150
Franchise Fees	72,982	65,000	65,000
Cereal Malt Beverage Permits	200	500	500
Sell/Vendor Licenses	0	200	200
Dog Tags/Impoundment Fees	0	250	250
Construction Permits	14,892	10,000	10,000
Fireworks Permits	3,000	3,000	3,000
Other Permits and License	500	500	500
Swimming Pool Admissions/Lessons	16,204	20,000	20,000
Copy Charges	0	50	50
FAX Charges	0	50	50
Events Charges	0	2,500	2,500
Fines and Forfeitures	21,510	36,000	36,000
Farming Proceeds	0	1,800	1,800
Reimbursements	12,830	1,500	1,500
Transfer from Solid Waste Utility Fund	0	30,000	30,000
Transfer from Water Utility Fund	0	15,000	15,000
Donations	4,769	0	0
Sale of Land	98,243		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	5,740	100	100
Neighborhood Revitalization Rebate	-16,574	-18,050	-18,599
Miscellaneous	4,538	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**924,525**	**870,843**	**472,512**
Resources Available:	**1,025,328**	**1,007,776**	**551,884**

City of Douglass, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,025,328	1,007,776	551,884
Expenditures:			
Administration	474,189	378,000	408,000
Planning	4,725	7,500	7,500
Public Safety	198,739	220,500	220,500
Storm Sewer Department	360	9,000	9,000
Street Department	142,030	212,704	255,500
Park Department	20,923	28,000	18,000
Swimming Pool Department	37,649	67,700	67,700
Animal Control	6,186	5,000	5,000
Library Department	3,594	0	0
Sub-Total detail page	888,395	928,404	991,200
Cash Forward (2024 column)			24,353
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**888,395**	**928,404**	**1,015,553**
Unencumbered Cash Balance Dec 31	136,933	79,372	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	878,865	1,006,399	1,015,553
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,015,553
		Tax Required	463,669
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	463,669

No assurance is provided.

City of Douglass, Kansas 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Salaries	310,046	210,000	210,000
Contractual	96,800	130,000	140,000
Commodities	42,701	18,000	18,000
Capital Outlay	24,642	20,000	20,000
JW Douglass Addition	0	0	20,000
Total	**474,189**	**378,000**	**408,000**
Planning			
Contractual	4,725	7,000	7,000
Commodities	0	500	500
Total	**4,725**	**7,500**	**7,500**
Public Safety			
Contractual	12,984	215,000	215,000
Commodities	799	4,000	4,000
Butler County Sheriff	182,824		
Capital Outlay	2,132	1,500	1,500
Total	**198,739**	**220,500**	**220,500**
Storm Sewer Department			
Contractual	0	6,000	6,000
Commodities	360	3,000	3,000
Total	**360**	**9,000**	**9,000**
Street Department			
Salaries	23,947	80,500	80,500
Contractual	96,104	56,370	150,000
Commodities	19,778	20,000	20,000
Capital Outlay	2,201	5,000	5,000
Deweze Mower	0	27,500	0
Dump Truck (Split between Sewer, Water, & Street GF)	0	16,667	0
Vehicle (Split between Sewer, Water, & Street GF)	0	6,667	0
Total	**142,030**	**212,704**	**255,500**
Park Department			
Contractual	14,772	20,000	10,000
Commodities	2,401	8,000	8,000
Capital Outlay	3,750	0	0
Total	**20,923**	**28,000**	**18,000**
Swimming Pool Department			
Salaries	0	21,700	21,700
Contractual	16,491	24,000	24,000
Commodities	21,033	20,000	20,000
Capital Outlay	125	2,000	2,000
Total	**37,649**	**67,700**	**67,700**
Animal Control			
Contractual	5,104	2,500	2,500
Commodities	566	2,500	2,500
Capital Outlay	516		
Total	**6,186**	**5,000**	**5,000**
Library Department			
Contractual	3,594	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**3,594**	**0**	**0**
Page Total	**888,395**	**928,404**	**991,200**

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

City of Douglass, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,945	0	11,395
Receipts:			
Ad Valorem Tax	13,120	15,635	xxxxxxxxxxxxxxxxxx
Delinquent Tax	263	0	0
Motor Vehicle Tax	1,233	1,876	1,948
Recreational Vehicle Tax	34	46	53
16/20M Vehicle Tax	15	16	12
Commercial Vehicle Tax	0	16	16
Watercraft Tax	0	20	25
Transfer from Sewer	0	10,822	10,822
Transfer From Water	303	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-706	-75
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,968**	**27,725**	**12,801**
Resources Available:	**16,913**	**27,725**	**24,196**
Expenditures:			
Industrial Development Taxable Series	16,913	16,330	19,901
Cash Basis Reserve (2024 column)			6,165
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**16,913**	**16,330**	**26,066**
Unencumbered Cash Balance Dec 31	0	11,395	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	16,913	27,725	26,066
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,066
		Tax Required	1,870
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,870

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,087	-9,027	2,968
Receipts:			
Ad Valorem Tax	69,749	83,064	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,257	2,200	2,200
Motor Vehicle Tax	9,512	9,965	10,349
Recreational Vehicle Tax	263	242	281
16/20M Vehicle Tax	86	83	66
Commercial Vehicle Tax	2	84	83
Watercraft Tax		107	131
Payroll Deposit	23,578	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-3,750	-4,021
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**105,447**	**91,995**	**9,089**
Resources Available:	**114,534**	**82,968**	**12,057**
Expenditures:			
Appropriation to Library Board	123,561	80,000	88,250
Cash Forward			24,039
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**123,561**	**80,000**	**112,289**
Unencumbered Cash Balance Dec 31	-9,027	2,968	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	88,250	98,211	112,289
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	112,289
See Tab B		Tax Required	100,232
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	100,232

No assurance is provided.

City of Douglass, Kansas 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	6,107
Receipts:			
Ad Valorem Tax	43,562	51,900	xxxxxxxxxxxxxxxxxx
Delinquent Tax	988	0	0
Motor Vehicle Tax	3,961	6,227	6,466
Recreational Vehicle Tax	110	151	176
16/20M Vehicle Tax	0	52	41
Commercial Vehicle Tax	40	53	52
Watercraft Tax		67	82
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-2,343	-2,079
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**48,661**	**56,107**	**4,738**
Resources Available:	48,661	56,107	10,845
Expenditures:			
Employee Benefits	48,661	50,000	50,000
Cash Forward (2024 column)			12,669
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,661**	**50,000**	**62,669**
Unencumbered Cash Balance Dec 31	0	6,107	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	50,000	148,562	62,669
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,669
		Tax Required	51,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	51,824

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

No assurance is provided.

City of Douglass, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,563	10,709	31,455
Receipts:			
State of Kansas Gas Tax	43,204	45,200	44,860
County Transfers Gas	5,288	6,880	6,830
Transfer from Sewer	0	16,286	16,286
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,492**	**68,366**	**67,976**
Resources Available:	**63,055**	**79,075**	**99,431**
Expenditures:			
Personal Services	42,884	47,620	47,620
Contractual Services	2,980	0	0
Commodities	6,482	0	0
Cash Forward (2024 column)			51,811
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**52,346**	**47,620**	**99,431**
Unencumbered Cash Balance Dec 31	10,709	31,455	0
2022/2023/2024 Budget Authority Amount:	52,346	69,576	99,431

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	123,798	139,711	94,237
Receipts:			
Charges for Services	444,253	375,000	375,000
Penalties	0	5,000	5,000
Set Up and Reconnection Fees	0	1,000	1,000
Water Taps and Connection Fees	0	200	200
Interest on Idle Funds	0	0	0
Miscellaneous	691	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**444,944**	**381,300**	**381,300**
Resources Available:	**568,742**	**521,011**	**475,537**
Expenditures:			
Personal Services	115,927	100,000	100,000
Contractual Services	105,106	55,000	75,000
Commodities	200,635	160,000	160,000
Capital Outlay	0	25,000	25,000
Water Tower	0	4,500	4,500
Vehicle (Split between Sewer, Water, & Street GF)	0	6,667	0
Dump Truck (Split between Sewer, Water & Street GF)	0	16,667	0
KDHE Loan 2405 Water System Loan	4,581	4,618	4,618
2022 Caterpillar Backhoe Loader (Split Water & Sewer)	0	10,172	10,172
Tractor & Mower Lease Purchase	0	385	11,628
2023 Kubota	0	385	8,368
Transfers to Water Replacement Reserve Fund	303	28,380	15,000
Transfer to General Fund	0	15,000	15,000
Cash Forward (2024 column)			46,251
Miscellaneous	2,479	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**429,031**	**426,774**	**475,537**
Unencumbered Cash Balance Dec 31	139,711	94,237	0
2022/2023/2024 Budget Authority Amount:	534,806	486,706	475,537

No assurance is provided.

City of Douglass, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	315,639	415,611	203,151
Receipts:			
Charges for Services	303,747	260,000	260,000
Penalties	0	3,400	3,400
New Connections	0	100	100
Interest on Idle Funds	0	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**303,747**	**263,600**	**263,600**
Resources Available:	**619,386**	**679,211**	**466,751**
Expenditures:			
Personal Services	77,303	65,000	65,000
Contractual Services	28,961	40,000	40,000
Commodities	22,955	48,000	48,000
Vehicle (Split between Sewer, Water, & Street GF)	0	6,667	0
Dump Truck (Split betwee Sewer, Water, & Street GF)	0	16,667	0
KDHE Loan 1788-01 Sewer System	0	33,854	33,855
KDHE Loan 1541-01 Sewer System	74,027	79,700	79,700
Deweze Mower	0	27,500	0
Sewer Maintenance	0	0	13,000
2022 Caterpillar Backhoe Loader (Split Water & Sewer)	0	10,172	10,172
Transfer to Debt Service	0	10,822	10,822
Transfer to Special Highway	0	16,286	16,286
Transfers to Sewer Improvement Reserve Fund	0	118,892	118,892
Cash Forward (2024 column)			28,524
Miscellaneous	529	2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**203,775**	**476,060**	**466,751**
Unencumbered Cash Balance Dec 31	415,611	203,151	0
2022/2023/2024 Budget Authority Amount:	468,242	489,716	466,751

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	60,362	70,423	71,723
Receipts:			
Charges for Services	184,175	175,000	175,000
Penalties	0	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**184,175**	**176,500**	**176,500**
Resources Available:	**244,537**	**246,923**	**248,223**
Expenditures:			
Contractual Services	173,764	145,000	145,000
Transfers to General Fund	0	30,000	30,000
Cash Forward (2024 column)			73,023
Miscellaneous	350	200	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**174,114**	**175,200**	**248,223**
Unencumbered Cash Balance Dec 31	70,423	71,723	0
2022/2023/2024 Budget Authority Amount:	183,702	223,762	248,223

No assurance is provided.

City of Douglass, Kansas 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	126,513	253,026	143,026
Receipts:			
Grants	126,513	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**126,513**	**0**	**0**
Resources Available:	**253,026**	**253,026**	**143,026**
Expenditures:			
New Park Equipment	0	110,000	0
Cash Forward (2024 column)			143,026
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**110,000**	**143,026**
Unencumbered Cash Balance Dec 31	253,026	143,026	0
2022/2023/2024 Budget Authority Amount:	0	251,513	143,026

No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Replacement Reserve		**Sewer Improvement Reserve**		**Capital Improvement Res - Admin**		**Capital Improvement Res - Streets**		**Capital Improvement Res - Pool**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	160,230	Cash Balance Jan 1	52,495	Cash Balance Jan 1	62,200	Cash Balance Jan 1	163,644	Cash Balance Jan 1	32,425	470,994
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	Local Sales Tax (40% of 1% Property Relief)	80,301	None	0	Transfers in	24,090	None	0	
		Compensating Use Tax (40% of 1% Property Relief)	0							
Total Receipts	0	Total Receipts	80301	Total Receipts	0	Total Receipts	24090	Total Receipts	0	104,391
Resources Available:	160,230	Resources Available:	132,796	Resources Available:	62,200	Resources Available:	187,734	Resources Available:	32,425	575,385
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Principal	36,759	None	0	Commodities	130,000	None	0	
		Interest	2,806							
Total Expenditures	0	Total Expenditures	39,565	Total Expenditures	0	Total Expenditures	130,000	Total Expenditures	0	169,565
Cash Balance Dec 31	160,230	Cash Balance Dec 31	93,231	Cash Balance Dec 31	62,200	Cash Balance Dec 31	57,734	Cash Balance Dec 31	32,425	**405,820** **
										405,820 **

**Note: These two block figures should agree.

No assurance is provided.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG & SRF Sewer Proj			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	142	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		142
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	142	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	142
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	142	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**142** **
										142 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Douglass, Kansas

will meet on September 13, 2023 at 6:00 PM at City Offices for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Offices and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	888,395	43.052	928,404	42.965	1,015,553	463,669	41.292
Debt Service	16,913	1.683	16,330	1.680	26,066	1,870	0.167
Library	123,561	8.944	80,000	8.926	112,289	100,232	8.926
Employee Benefits	48,661	5.588	50,000	5.577	62,669	51,824	4.615
Special Highway	52,346		47,620		99,431		
Water Utility	429,031		426,774		475,537		
Sewer Utility	203,775		476,060		466,751		
Solid Waste Utility	174,114		175,200		248,223		
ARPA			110,000		143,026		
Non-Budgeted Funds-A	169,565						
Non-Budgeted Funds-B							
Totals	2,106,361	59.267	2,310,388	59.148	2,649,545	617,595	55.000
						*Revenue Neutral Rate***	*49.021*
Less: Transfers	0		219,380		206,000		
Net Expenditure	2,106,361		2,091,008		2,443,545		
Total Tax Levied	496,359		550,436		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,375,002		9,306,117		11,229,092		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	110,000	50,000	34,188
Revenue Bonds	0	0	0
Other	985,613	739,222	616,481
Lease Purchase Principal	71,168	90,616	160,452
Total	1,166,781	879,838	811,121

*Tax rates are expressed in mills

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

Mike Powell

Official Title: City Clerk

No assurance is provided.

City of Douglass, Kansas 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	463,669	41.292	18,599
Debt Service	1,870	0.167	75
Library	100,232	8.926	4,021
Employee Benefits	51,824	4.615	2,079
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	617,595	55.000	24,774

2023 July 1 Valuation: 11,229,092

Valuation Factor: 11,229.092

Neighborhood Revitalization Subj to Rebate: 450,430

Neighborhood Revitalization factor: 450.43

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Published in the Butler County Times-Gazette
Sep 2, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Douglass, Kansas
will meet on September 13, 2023 at 6:00 PM at City Offices for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Offices and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	888,397	43.052	928,405	42.965	1,015,455	463,560	41.292
Debt Service	16,913	1.681	16,332	1.680	76,009	1,876	0.167
Library	123,568	8.944	80,000	8.926	112,280	100,212	8.926
Employee Benefits	48,668	5.588	50,000	5.577	62,000	51,859	4.615
Special Highway	52,546		47,630		99,633		
Water Utility	429,078		426,774		475,597		
Sewer Utility	505,772		476,000		466,754		
Solid Waste Utility	174,174		175,200		248,223		
ARPA			110,000		143,024		
Non-Budgeted Funds-A	169,564						
Non-Budgeted Funds-B							
Totals	2,180,564	59.267	2,310,338	59.148	2,549,541	617,507	55.000
Less: Transfers	0		719,580		298,000	Revenue Neutral Rate**	49.027
Net Expenditure	2,106,36		2,081,808		2,443,54		
Total Tax Levied	406,353		380,826		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,375,602		9,306,117		11,229,09		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	110,000		50,000		34,188		
Revenue Bonds	0		0		0		
Other	985,613		739,223		616,481		
Lease Purchase Principal	71,168		90,616		160,452		
Total	1,166,781		879,838		811,121		

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Mike Powell
Official Title: City Clerk

No assurance is provided.

1407200

RESOLUTION NO. 04-2023

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 49.021 mills by the 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 13th 2023 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 by 5.979 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 13th day of September and SIGNED by the Mayor.

Mayor Mike Shirley

Attested:

City Clerk Mike Powell

Roll Call Vote

A Roll Call Vote of the City of Douglass City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 13th 2023

Resolution No. 04-2023

Governing Body Member	Yes	No	No Vote
Jay Sanderson	1		
Bill Myers	1		
Vandyce Gunther	1		
Todd Martin	1		
TOTAL	1		

Certified:

_____