

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

Table of Contents:

| | | 2024 Adopted Budget | | | |
|------------------------------------|-----------|---------------------|-----------------------------------|-------------------------------|--|
| | | Page No. | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
| Table of Contents: | | | | | |
| 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 | 98,306,105 | 66,158,625 | 33.793 |
| Debt Service | 10-113 | 7 | 727,427 | | |
| Road & Bridge | 68-5,101 | 8 | 9,248,023 | 5,300,795 | 2.708 |
| Ambulance | 65-6113 | 9 | | | |
| Employee Benefits | 12-16,102 | 9 | 20,880,757 | 15,090,659 | 7.708 |
| Special Building | 19-15-116 | 10 | | | |
| Special Liability | 75-6110 | 10 | | | |
| Emergency Telephone | | 11 | 941,825 | | |
| Motor Vehicle Operations | | 11 | 978,860 | | |
| Special Alcohol | | 12 | 73,034 | | |
| Special Parks & Recreation | | 12 | 242,867 | | |
| Local County Sales Tax | | 13 | 20,744,800 | | |
| MH Services Sales Tax | | 13 | 32,145,573 | | |
| Non-Budgeted Funds-A | | 14 | | | |
| Non-Budgeted Funds-B | | 15 | | | |
| Non-Budgeted Funds-C | | 16 | | | |
| | | | | | |
| Totals | xxxxxx | | 184,289,271 | 86,550,079 | 44.209 |
| Combined Rate and Budget Hearing | | 17 | County Clerk's Use Only | | |
| Combined Rate and Budget Hearing 2 | | 18 | | | |

County Clerk's Use Only

1,957,775,037

Nov 1, 2023 Total
Assessed Valuation

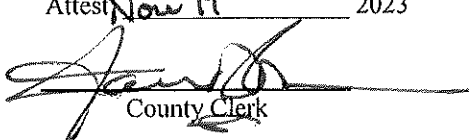
Revenue Neutral Rate

41.646

Assisted by:

Address:

Email:

Attest Nov 14th 2023


County Clerk

Governing Body

CERTIFICATE

To the Clerk of Douglas County, State of Kansas

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Douglas County

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 maximum expenditure for the various funds for the year 2024; and
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| | | 2024 Adopted Budget | | | |
|------------------------------------|-----------|---------------------|-----------------------------------|-------------------------------|--|
| | | Page No. | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
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| Fund | K.S.A. | | | | |
| General | 79-1946 | 6 | 98,306,105 | 66,158,625 | |
| Debt Service | 10-113 | 7 | 232,675 | | |
| Road & Bridge | 68-5,101 | 8 | 9,248,023 | 5,300,795 | |
| Ambulance | 65-6113 | 9 | | | |
| Employee Benefits | 12-16,102 | 9 | 20,880,757 | 15,090,659 | |
| Special Building | 19-15-116 | 10 | | | |
| Special Liability | 75-6110 | 10 | | | |
| Emergency Telephone | | 11 | 941,825 | | |
| Motor Vehicle Operations | | 11 | 978,860 | | |
| Special Alcohol | | 12 | 73,034 | | |
| Special Parks & Recreation | | 12 | 242,867 | | |
| Local County Sales Tax | | 13 | 20,744,800 | | |
| MH Services Sales Tax | | 13 | 32,145,573 | | |
| Non-Budgeted Funds-A | | 14 | | | |
| Non-Budgeted Funds-B | | 15 | | | |
| Non-Budgeted Funds-C | | 16 | | | |
| | | | | | |
| Totals | | xxxxxx | 183,794,519 | 86,550,079 | |
| Combined Rate and Budget Hearing | | 17 | County Clerk's Use Only | | |
| Combined Rate and Budget Hearing 2 | | 18 | | | |

County Clerk's Use Only

Nov 1, 2023 Total
Assessed Valuation

Revenue Neutral Rate 41.646

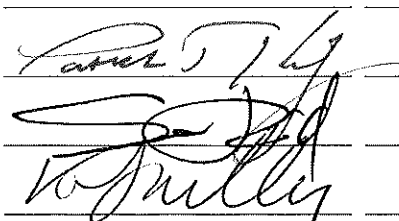
Assisted by:

Address:

Email:

Attest: _____ 2023


 County Clerk


 Governing Body

CERTIFICATE (2)

Table of Contents:

| | | 2024 Proposed Budget | | | | |
|-------------------------------|---------------|----------------------|-----------------------------------|-------------------------------|------------------------|--|
| | | Page No. | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | November 1st Valuation | Final Tax Rate (County Clerk's Use Only) |
| <u>Special District Funds</u> | <u>K.S.A.</u> | | | | | |
| Clinton Cemetery | 17-1330 | 19 | 69,251 | 13,667 | 15,892,536 | 0.860 |
| Colyer Cemetery | 17-1330 | 20 | 37,120 | 25,193 | 42,136,678 | 0.598 |
| East View Cemetery | 17-1330 | 21 | 8,870 | 6,281 | 6,283,455 | 1.000 |
| Maple Grove Cemetery | 17-1330 | 22 | 28,566 | 15,779 | 21,266,465 | 0.742 |
| Rock Creek Cemetery | 17-1330 | 23 | 6,513 | 3,021 | 4,069,652 | 0.736 |
| Stull Cemetery | 17-1330 | 24 | 76,482 | 32,112 | 22,469,820 | 1.429 |
| Twin Mound Cemetery | 17-1330 | 25 | 4,656 | 1,702 | 2,484,447 | 0.685 |
| | | | | | | |
| TOTALS | | xxxxxx | 231458 | 97755 | 114,603,053 | |

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 | 57,128,859 | 3,979,652 | 38,205 | 22,413 | 94,187 | 33,731 |
| Debt Service | | | | | | |
| Road & Bridge | 4,670,641 | 325,361 | 3,123 | 1,832 | 7,700 | 2,758 |
| Ambulance | 5,280,800 | 367,866 | 3,531 | 2,072 | 8,706 | 3,118 |
| Employee Benefits | 13,596,779 | 947,165 | 9,093 | 5,334 | 22,417 | 8,028 |
| Special Building | 165,447 | 11,525 | 111 | 65 | 273 | 98 |
| Special Liability | 670,589 | 46,714 | 448 | 263 | 1,106 | 396 |
| | | | | | | |
| TOTAL | 81,513,115 | 5,678,283 | 54,511 | 31,979 | 134,389 | 48,129 |

County Treas Motor Vehicle Estimate 5,678,283County Treas Recreational Vehicle Estimate 54,511County Treas 16/20M Vehicle Estimate 31,979County Treas Commercial Vehicle Tax Estimate 134,389County Treas Watercraft Tax Estimate 48,129Motor Vehicle Factor 0.06966Recreational Vehicle Factor 0.0006716/20M Vehicle Factor 0.00039Commercial Vehicle Factor 0.00165Watercraft Factor 0.00059

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---------------------------------------|---------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General - District Attorney | Equipment Reserve | - | 20,000 | 50,000 | 19-119 |
| General - Emergency Comm Center | Equipment Reserve | 50,000 | 50,000 | 70,000 | 19-119 |
| General - Emergency Management | Equipment Reserve | 48,000 | 150,000 | 40,000 | 19-119 |
| General - Fairgrounds | Equipment Reserve | 50,000 | 50,000 | 50,000 | 19-119 |
| General - First Responders RIT | Equipment Reserve | 5,750 | 20,750 | 5,750 | 19-119 |
| General - Fleet Operations | Equipment Reserve | 25,000 | 30,000 | 30,000 | 19-119 |
| General - Heritage Conservation | Equipment Reserve | 114,130 | - | - | 19-119 |
| General - Information Technology | Equipment Reserve | 50,000 | 75,000 | 80,000 | 19-119 |
| General - Maintenance | Equipment Reserve | 20,000 | 20,000 | 25,000 | 19-119 |
| General - Parks & Vegetation | Equipment Reserve | 45,000 | 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 | 217,000 | 327,000 | 713,000 | 19-119 |
| General - Sheriff Jail | Equipment Reserve | 40,000 | 421,000 | 693,000 | 19-119 |
| General - Treasurer | Equipment Reserve | 1,000 | - | - | 19-119 |
| General - Zoning | Equipment Reserve | 6,000 | 6,000 | 6,000 | 19-119 |
| General - CIP | Capital Improvement Program | 4,621,209 | 5,352,269 | 5,121,314 | 19-120 |
| General - Transfers Out | Sales Tax Fund | 4,661,173 | 4,250,000 | 4,500,000 | 12-197 |
| General - Transfers Out | Workers Compensation | - | - | 475,000 | |
| General - Transfers Out | MH Sales Tax | - | - | 5,195,687 | |
| General - Transfers Out | Ambulance | 2,844,062 | 2,919,141 | - | 12-110d |
| General - Transfers Out | Ambulance Capital Reserve | - | - | 1,283,800 | 12-110d |
| General - Transfers Out | Equipment Reserve | 5,552,181 | - | - | 19-119 |
| Ambulance | Ambulance Capital Reserve | 750,000 | 1,040,000 | - | 19-119 |
| Ambulance | General | - | 1,368,524 | - | |
| Road & Bridge | Equipment Reserve | 675,000 | 675,000 | 675,000 | 19-119 |
| Special Building | General | - | 662,250 | - | |
| Special Liability | Workers Compensation | 575,000 | 475,000 | - | 12-2615 |
| Special Liability | General | - | 507,776 | - | |
| Motor Vehicle Operations | Equipment Reserve | 1,000 | 1,000 | 1,000 | 19-119 |
| ROD Tech | Equipment Reserve | 50,000 | 75,000 | - | 19-119 |
| | | | | | |
| | Total | 20,402,505 | 18,591,710 | 19,110,551 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 20,402,505 | 18,591,710 | 19,110,551 | |

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

STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|-------------------------------------|---------------|--------------------|-----------------|--------------|--|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | | 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 | 110,000 | Mar | Sept | 5,188 | 15,000 | 4,513 | 15,000 |
| Series 2009A SE Lawr Sanitary Sewer | 9/28/2009 | 9/1/2030 | 4.25 | 2,445,000 | 1,315,000 | Mar | Sept | 55,163 | 140,000 | 49,563 | 150,000 |
| Series 2012E Yankee Tank CID | 8/28/2012 | 8/1/2032 | 4.00 | 175,000 | 100,000 | Feb | Aug | 4,000 | 10,000 | 3,600 | 10,000 |
| Local County Sales Tax Fund | | | | | | | | | | | |
| Series 2013 | 7/9/2013 | 8/1/2023 | 4.50 | 14,315,000 | 815,000 | Feb/Aug | Feb/Aug | 465,219 | 815,000 | 0 | 0 |
| Series 2020B | 12/10/2020 | 9/1/2033 | 2.00 | 10,315,000 | 10,315,000 | Mar | Sept | 191,465 | 0 | 191,465 | 945,000 |
| Mental Health Sales Tax Fund | | | | | | | | | | | |
| Series 2020A | 12/10/2020 | 9/1/2040 | 3.00 | 8,445,000 | 7,735,000 | Mar | Sept | 156,153 | 345,000 | 145,803 | 360,000 |
| Total G.O. Bonds | | | | | | | | | | | |
| Revenue Bonds: | | | | | 20,390,000 | | | 877,188 | 1,325,000 | 394,944 | 1,480,000 |
| Total Revenue Bonds | | | | | | | | | | | |
| Other: | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total Other | | | | | | | | | | | |
| Total Indebtedness | | | | | 20,390,000 | | | 877,188 | 1,325,000 | 394,944 | 1,480,000 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

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

Douglas County

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 | 14,796,601 | 16,174,968 | 19,192,999 |
| Receipts: | | | |
| Ad Valorem Tax | 51,546,862 | 55,910,225 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 536,706 | 511,700 | 498,000 |
| Motor Vehicle Tax | 4,089,703 | 4,200,000 | 4,405,740 |
| Recreational Vehicle Tax | 39,373 | 39,000 | 42,295 |
| 16/20M Vehicle Tax | 25,155 | 24,500 | 24,981 |
| Commercial Vehicle Tax | 93,542 | 88,000 | 98,000 |
| Watercraft Tax | 35,448 | 35,000 | 37,050 |
| Gross Earnings (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| 1% County Sales Tax | 9,322,346 | 8,500,000 | 9,000,000 |
| City of Lawrence Admin Fees | 110,386 | 200,900 | 240,000 |
| County Fees | 68,926 | 60,000 | 60,000 |
| County Clerk Fees | 2,183 | 2,000 | 2,000 |
| Court Fees | 29,295 | 30,000 | 30,000 |
| Court Trustee Fees | 326,039 | 300,000 | 300,000 |
| Fairgrounds Rental Income | 129,547 | 125,000 | 120,000 |
| Fees & Interest Delinquent Taxes | 700,879 | 550,000 | 500,000 |
| Lease of County Property | 22,569 | 23,000 | 23,000 |
| Misc Reimbursements | 50,003 | 30,000 | 30,000 |
| Misc Revenues | 79,336 | 47,000 | 25,000 |
| Public Works Fees | 33,084 | 30,000 | 30,000 |
| Register of Deeds Fees | 895,082 | 600,000 | 800,000 |
| Register of Deeds Heritage Fees | 30,000 | 30,000 | 30,000 |
| Sale of Chemicals | 110,902 | 85,000 | 85,000 |
| Sale of Commodities | 1,095 | 1,500 | 1,500 |
| Sheriff Fees | 41,211 | 40,000 | 40,000 |
| Special Alcohol Tax | 33,273 | 40,000 | 28,000 |
| Transfer from Motor Vehicle Operations | | | |
| Transfer from Other Fund | | | |
| Treasurer Fees | 7,178 | 10,000 | 7,000 |
| Vehicle Rental Excise Tax | 48,676 | 45,000 | 42,000 |
| Zoning & Building Permits | 323,132 | 250,000 | 300,000 |
| Federal Grants | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 352,032 | 972,000 | 2,660,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | 1,828,549 | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 69,083,963 | 74,608,374 | 19,459,566 |
| Resources Available: | 83,880,564 | 90,783,342 | 38,652,565 |

Douglas County

2024

FUND PAGE - GENERAL

Adopted Budget
General

| | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|------------------------------------|----------------------------------|
| Resources Available: | 83,880,564 | 90,783,342 | 38,652,565 |
| Expenditures: | | | |
| Administration | 1,875,014 | 2,011,859 | 2,474,161 |
| Administration CJC | 215,131 | 249,316 | 289,890 |
| Administration Human Services | 199,852 | 477,524 | 487,068 |
| Appraiser | 824,931 | 1,005,064 | 1,105,947 |
| Behavioral Health Projects | 1,960,944 | 2,356,436 | 0 |
| CIP Projects | 4,621,209 | 5,352,269 | 5,121,314 |
| Community Partners | 7,925,209 | 9,120,486 | 7,866,818 |
| Commissioners | 647,602 | 905,349 | 1,166,461 |
| Coroner | 298,881 | 268,200 | 266,000 |
| County Clerk | 533,354 | 610,505 | 666,999 |
| County Clerk Elections | 739,564 | 798,201 | 851,733 |
| Countywide | 1,058,555 | 1,043,300 | 1,172,800 |
| Court Trustee | 505,517 | 531,638 | 536,291 |
| Criminal Justice Services | 2,754,241 | 3,600,397 | 3,935,217 |
| District Attorney | 2,430,891 | 2,883,782 | 3,159,397 |
| District Court Operations | 1,289,053 | 1,739,966 | 1,853,321 |
| Emergency Communication Center | 934,691 | 826,058 | 990,834 |
| Emergency Management | 309,162 | 451,028 | 381,466 |
| Fairgrounds | 140,239 | 162,000 | 170,500 |
| First Responders | 93,994 | 120,750 | 120,750 |
| Fleet Operations | 1,508,550 | 1,656,142 | 1,697,065 |
| Heritage Conservation | 271,991 | 308,390 | 308,802 |
| Information Technology | 1,838,992 | 2,240,619 | 2,589,595 |
| Maintenance | 1,303,539 | 1,558,360 | 1,612,420 |
| Parks & Vegetation | 613,329 | 741,206 | 769,729 |
| Recycling & Hazardous Waste | 135,476 | 123,000 | 123,000 |
| Register of Deeds | 421,821 | 461,768 | 498,685 |
| Shared Costs | 1,483,789 | 1,578,329 | 9,943,033 |
| Sheriff Jail | 8,789,296 | 10,764,077 | 12,609,929 |
| Sheriff Operations | 6,696,341 | 7,620,592 | 8,544,893 |
| Sustainability Management | 129,259 | 284,139 | 342,405 |
| Transfers Out | 13,057,416 | 7,169,141 | 11,454,487 |
| Treasurer | 371,842 | 518,034 | 591,020 |
| Utility Building Maintenance | 22,391 | 73,000 | 73,000 |
| Utilities | 1,173,922 | 1,414,759 | 1,579,700 |
| Zoning & Building Codes | 529,608 | 564,659 | 617,551 |
| Subtotal | 67,705,596 | 71,590,343 | 85,972,281 |
| | | | |
| Cash Forward (2024 column) | | | 12,333,824 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 67,705,596 | 71,590,343 | 98,306,105 |
| Unencumbered Cash Balance Dec 31 | 16,174,968 | 19,192,999 | XXXXXXXXXXXXXXXXXX |
| 2022/2023/2024 Budget Authority Amount | 74,492,357 | 83,425,861 | 98,306,105 |
| | | Non-Appropriated Balance | 4,891,460 |
| | | Total Expenditure/Non-Appr Balance | 103,197,565 |
| | | Tax Required | 64,545,000 |
| Delinquent Comp Rate: | 2.5% | | 1,613,625 |
| | Amount of 2023 Ad Valorem Tax | | 66,158,625 |

Douglas County

2024

FUND PAGE - GENERAL DETAIL

| Adopted Budget General Fund - Detail Expenditures | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Administration | | | |
| Revenues | (60,788) | (100,000) | (40,000) |
| Salaries | 1,205,051 | 1,263,559 | 1,517,161 |
| Contractual | 730,710 | 848,300 | 997,000 |
| Capital Outlay | 0 | 0 | 0 |
| Misc. Expenditures | 41 | 0 | 0 |
| Total | 1,875,014 | 2,011,859 | 2,474,161 |
| Administration CJC | | | |
| Salaries | 130,767 | 185,016 | 200,590 |
| Contractual | 84,323 | 61,800 | 86,800 |
| Commodities | 41 | 2,500 | 2,500 |
| Total | 215,131 | 249,316 | 289,890 |
| Administration Human Services | | | |
| Revenues | (7,483) | 0 | 0 |
| Salaries | 48,945 | 63,752 | 69,083 |
| Contractual | 157,463 | 413,772 | 417,985 |
| Misc. Expenditures | 927 | 0 | 0 |
| Total | 199,852 | 477,524 | 487,068 |
| Appraiser | | | |
| Salaries | 808,256 | 958,934 | 1,059,317 |
| Contractual | 16,675 | 42,130 | 42,630 |
| Capital Outlay | 0 | 4,000 | 4,000 |
| Total | 824,931 | 1,005,064 | 1,105,947 |
| Behavioral Health Projects | | | |
| Misc. Expenditures | 1,960,944 | 2,356,436 | 0 |
| Total | 1,960,944 | 2,356,436 | 0 |
| CIP Projects | | | |
| Transfers | 4,621,209 | 5,352,269 | 5,121,314 |
| Total | 4,621,209 | 5,352,269 | 5,121,314 |
| Community Partners | | | |
| Contractual | 7,925,209 | 9,120,486 | 7,866,818 |
| Total | 7,925,209 | 9,120,486 | 7,866,818 |
| Commissioners | | | |
| Salaries | 122,617 | 132,849 | 143,961 |
| Contractual | 436,524 | 592,500 | 547,500 |
| Misc. Expenditures | 88,461 | 180,000 | 475,000 |
| Total | 647,602 | 905,349 | 1,166,461 |
| Total - Page 6b | 18,269,892 | 21,478,303 | 18,511,659 |

Douglas County

2024

FUND PAGE - GENERAL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Coroner | | | |
| Contractual | 273,128 | 266,000 | 266,000 |
| Commodities | 763 | 2,200 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Misc Expenditures | 24,990 | 0 | 0 |
| Total | 298,881 | 268,200 | 266,000 |
| County Clerk | | | |
| Salaries | 532,592 | 609,205 | 665,649 |
| Contractual | 329 | 1,100 | 1,150 |
| Commodities | 433 | 200 | 200 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 533,354 | 610,505 | 666,999 |
| County Clerk Elections | | | |
| Misc Revenues | (22,380) | 0 | (200,000) |
| Salaries | 250,918 | 286,638 | 315,083 |
| Contractual | 397,853 | 436,313 | 603,400 |
| Commodities | 112,918 | 75,000 | 133,000 |
| Capital Outlay | 255 | 250 | 250 |
| Total | 739,564 | 798,201 | 851,733 |
| Countywide | | | |
| Misc Reimbursements | (34,019) | 0 | 0 |
| Contractual | 932,107 | 868,800 | 997,800 |
| Commodities | 139,782 | 150,000 | 150,000 |
| Misc Expenditures | 20,685 | 24,500 | 25,000 |
| Total | 1,058,555 | 1,043,300 | 1,172,800 |
| Court Trustee | | | |
| Salaries | 498,070 | 521,513 | 526,166 |
| Contractual | 4,108 | 3,825 | 3,825 |
| Commodities | 0 | 1,700 | 1,700 |
| Capital Outlay | 1,100 | 1,900 | 1,900 |
| Misc Expenditures | 2,239 | 2,700 | 2,700 |
| Total | 505,517 | 531,638 | 536,291 |
| Criminal Justice Services | | | |
| Revenues | (342,214) | (251,100) | (201,100) |
| Salaries | 2,343,036 | 2,526,484 | 2,808,832 |
| Contractual | 281,997 | 581,260 | 581,260 |
| Commodities | 102,981 | 164,985 | 167,507 |
| Capital Outlay | 0 | 9,800 | 9,800 |
| Misc Expenditures | 368,441 | 568,968 | 568,918 |
| Total | 2,754,241 | 3,600,397 | 3,935,217 |
| District Attorney | | | |
| Revenues | (108,489) | (110,400) | (110,000) |
| Salaries | 2,369,728 | 2,661,595 | 2,906,810 |
| Contractual | 144,258 | 246,487 | 246,487 |
| Capital Outlay | 1,868 | 41,100 | 41,100 |
| Misc Expenditures | 23,526 | 45,000 | 75,000 |
| Total | 2,430,891 | 2,883,782 | 3,159,397 |
| District Court Operations | | | |
| Revenues | (48,331) | (58,000) | (58,000) |
| Salaries | 505,048 | 750,966 | 796,321 |
| Contractual | 797,239 | 971,500 | 1,044,500 |
| Commodities | 20,986 | 30,500 | 30,500 |
| Capital Outlay | 9,645 | 25,000 | 20,000 |
| Misc Expenditures | 4,466 | 20,000 | 20,000 |
| Total | 1,289,053 | 1,739,966 | 1,853,321 |
| Total - Page 6c | 9,610,056 | 11,475,989 | 12,441,758 |

Douglas County

2024

FUND PAGE - GENERAL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Emergency Communication Center | | | |
| Revenues | (1,546,826) | (1,648,525) | (1,787,377) |
| Salaries | 1,922,440 | 2,002,583 | 2,278,425 |
| Contractual | 355,105 | 362,000 | 369,336 |
| Commodities | 25,862 | 34,500 | 34,950 |
| Capital Outlay | 127,525 | 24,500 | 24,500 |
| Misc Expenditures | 585 | 1,000 | 1,000 |
| Transfers | 50,000 | 50,000 | 70,000 |
| Total | 934,691 | 826,058 | 990,834 |
| Emergency Management | | | |
| Salaries | 203,031 | 216,646 | 245,893 |
| Contractual | 47,814 | 72,282 | 81,473 |
| Commodities | 1,689 | 4,600 | 4,600 |
| Capital Outlay | 4,620 | 5,000 | 5,000 |
| Misc Expenditures | 4,008 | 2,500 | 4,500 |
| Transfers | 48,000 | 150,000 | 40,000 |
| Total | 309,162 | 451,028 | 381,466 |
| Fairgrounds | | | |
| Contractual | 36,087 | 50,000 | 54,000 |
| Commodities | 54,152 | 62,000 | 66,500 |
| Transfers | 50,000 | 50,000 | 50,000 |
| Total | 140,239 | 162,000 | 170,500 |
| First Responders | | | |
| Salaries | 10,155 | 0 | 0 |
| Contractual | 63,089 | 100,000 | 100,000 |
| Transfers | 20,750 | 20,750 | 20,750 |
| Total | 93,994 | 120,750 | 120,750 |
| Fleet Operations | | | |
| Revenues | (44,551) | (75,000) | (75,000) |
| Salaries | 318,651 | 369,742 | 395,665 |
| Contractual | 131,883 | 170,400 | 170,400 |
| Commodities | 1,066,208 | 1,145,000 | 1,160,000 |
| Capital Outlay | 11,359 | 16,000 | 16,000 |
| Transfers | 25,000 | 30,000 | 30,000 |
| Total | 1,508,550 | 1,656,142 | 1,697,065 |
| Heritage Conservation | | | |
| Salaries | 61,608 | 53,560 | 53,972 |
| Contractual | 9,160 | 44,830 | 44,830 |
| Misc Expenditures | 87,093 | 210,000 | 210,000 |
| Transfers | 114,130 | 0 | 0 |
| Total | 271,991 | 308,390 | 308,802 |
| Information Technology | | | |
| Salaries | 992,768 | 1,133,619 | 1,338,286 |
| Contractual | 623,533 | 819,500 | 880,500 |
| Commodities | 11,768 | 12,000 | 17,500 |
| Capital Outlay | 160,278 | 200,000 | 272,809 |
| Misc Expenditures | 645 | 500 | 500 |
| Transfers | 50,000 | 75,000 | 80,000 |
| Total | 1,838,992 | 2,240,619 | 2,589,595 |
| Maintenance | | | |
| Revenues | (161,162) | (90,000) | (94,000) |
| Salaries | 1,081,191 | 1,181,560 | 1,195,920 |
| Contractual | 157,866 | 265,300 | 289,700 |
| Commodities | 205,644 | 181,500 | 195,800 |
| Transfers | 20,000 | 20,000 | 25,000 |
| Total | 1,303,539 | 1,558,360 | 1,612,420 |
| Total - Page 6d | 6,401,158 | 7,323,347 | 7,871,432 |

Douglas County

2024

FUND PAGE - GENERAL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Parks & Vegetation | | | |
| Salaries | 369,835 | 428,706 | 457,229 |
| Contractual | 35,217 | 39,500 | 39,500 |
| Commodities | 163,277 | 178,000 | 178,000 |
| Transfers | 45,000 | 95,000 | 95,000 |
| Total | 613,329 | 741,206 | 769,729 |
| Recycling & Hazardous Waste | | | |
| Contractual | 135,476 | 123,000 | 123,000 |
| Total | 135,476 | 123,000 | 123,000 |
| Register of Deeds | | | |
| Salaries | 390,821 | 430,768 | 467,685 |
| Misc Expenditures | 30,000 | 30,000 | 30,000 |
| Transfers | 1,000 | 1,000 | 1,000 |
| Total | 421,821 | 461,768 | 498,685 |
| Shared Costs | | | |
| Revenues | (108,129) | (150,330) | (151,364) |
| Salaries | 133,146 | 134,430 | 135,464 |
| Misc Expenditures | 1,458,772 | 1,594,229 | 9,958,933 |
| Total | 1,483,789 | 1,578,329 | 9,943,033 |
| Sheriff Jail | | | |
| Revenues | (356,954) | (449,600) | (449,600) |
| Salaries | 6,162,408 | 7,289,927 | 8,567,429 |
| Contractual | 2,002,369 | 2,678,150 | 2,887,500 |
| Commodities | 829,043 | 824,600 | 911,600 |
| Capital Outlay | 112,430 | 0 | 0 |
| Transfers | 40,000 | 421,000 | 693,000 |
| Total | 8,789,296 | 10,764,077 | 12,609,929 |
| Sheriff Operations | | | |
| Revenues | (93,760) | (46,500) | (46,500) |
| Salaries | 5,571,741 | 6,312,243 | 6,821,244 |
| Contractual | 577,117 | 667,749 | 679,649 |
| Commodities | 265,531 | 314,100 | 377,500 |
| Capital Outlay | 158,712 | 46,000 | 0 |
| Transfers | 217,000 | 327,000 | 713,000 |
| Total | 6,696,341 | 7,620,592 | 8,544,893 |
| Sustainability Management | | | |
| Revenues | (20,365) | 0 | 0 |
| Salaries | 121,605 | 194,039 | 222,305 |
| Contractual | 17,859 | 78,300 | 108,300 |
| Commodities | 156 | 0 | 0 |
| Misc Expenditures | 10,004 | 11,800 | 11,800 |
| Total | 129,259 | 284,139 | 342,405 |
| Transfers Out | | | |
| Transfers | 13,057,416 | 7,169,141 | 11,454,487 |
| Total | 13,057,416 | 7,169,141 | 11,454,487 |
| Treasurer | | | |
| Salaries | 337,476 | 462,134 | 556,520 |
| Contractual | 14,073 | 32,900 | 28,500 |
| Commodities | 19,293 | 17,000 | 0 |
| Capital Outlay | 1,000 | 6,000 | 6,000 |
| Total | 371,842 | 518,034 | 591,020 |
| Utility Building Maintenance | | | |
| Contractual | 22,391 | 73,000 | 73,000 |
| Total | 22,391 | 73,000 | 73,000 |
| Total - Page6e | 31,720,960 | 29,333,286 | 44,950,181 |

Douglas County

2024

FUND PAGE - GENERAL

| Adopted Budget General Fund - Detail Expend | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| Utilities | | | |
| Revenues | (25,023) | 0 | 0 |
| Contractual | 1,198,412 | 1,414,759 | 1,579,700 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 533 | 0 | 0 |
| Total | 1,173,922 | 1,414,759 | 1,579,700 |
| Zoning & Building Codes | | | |
| Salaries | 512,454 | 546,009 | 588,901 |
| Contractual | 6,031 | 6,550 | 16,550 |
| Commodities | 1,577 | 2,500 | 2,500 |
| Misc Expenditures | 3,546 | 3,600 | 3,600 |
| Transfers | 6,000 | 6,000 | 6,000 |
| Total | 529,608 | 564,659 | 617,551 |
| Total - Page 6f | 1,703,530 | 1,979,418 | 2,197,251 |
| Total - Page 6b | 18,269,892 | 21,478,303 | 18,511,659 |
| Total - Page 6c | 9,610,056 | 11,475,989 | 12,441,758 |
| Total - Page 6d | 6,401,158 | 7,323,347 | 7,871,432 |
| Total - Page 6e | 31,720,960 | 29,333,286 | 44,950,181 |
| Total Detail Expenditures** | 67,705,596 | 71,590,343 | 85,972,281 |

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

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 | 565,243 | 580,651 | 537,926 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| Special Assessments | 246,616 | 186,625 | 200,000 |
| Delinquent Special Assessments | -520 | 0 | 0 |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 246,096 | 186,625 | 200,000 |
| Resources Available: | 811,339 | 767,276 | 737,926 |
| Expenditures: | | | |
| Principal | 160,000 | 165,000 | 175,000 |
| Interest | 70,688 | 64,350 | 57,675 |
| Bond Process Fees | | | |
| Future Debt | | | 494,752 |
| | | | |
| Cash Basis Reserve (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 230,688 | 229,350 | 727,427 |
| Unencumbered Cash Balance Dec 31 | 580,651 | 537,926 | xxxxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 772,201 | 870,191 | 727,427 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 727,427 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 2.5% | | | 0 |
| Amount of 2023 Ad Valorem Tax | | | 0 |

Douglas County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Road & Bridge | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 2,680,516 | 2,363,942 | 2,238,001 |
| Receipts: | | | |
| Ad Valorem Tax | 4,176,802 | 4,559,000 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 46,714 | 44,750 | 30,000 |
| Motor Vehicle Tax | 366,492 | 370,000 | 325,323 |
| Recreational Vehicle Tax | 3,529 | 3,415 | 3,123 |
| 16/20M Vehicle Tax | 2,132 | 2,247 | 1,834 |
| Commercial Vehicle Tax | 8,493 | 7,000 | 7,900 |
| Watercraft Tax | 3,225 | 2,800 | 2,820 |
| Special City & County Highway | 1,437,601 | 1,800,000 | 1,800,000 |
| Vehicle Rental Excise Tax | 3,944 | 3,600 | 3,200 |
| Public Works Fees | 2,688 | 5,000 | 5,000 |
| Sale of Commodities | 138,267 | 125,000 | 125,000 |
| Misc Reimbursements | 3,365 | 50,000 | 10,000 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 2,949 | 5,000 | 5,000 |
| Does miscellaneous exceed 10% of Total I | | | |
| Total Receipts | 6,196,201 | 6,977,812 | 2,319,200 |
| Resources Available: | 8,876,717 | 9,341,754 | 4,557,201 |
| Expenditures: | | | |
| Salaries | 2,838,623 | 3,155,153 | 3,632,777 |
| Contractual | 1,581,265 | 1,633,600 | 1,633,600 |
| Commodities | 1,408,773 | 1,637,000 | 1,752,000 |
| Capital Outlay | 9,114 | 3,000 | 3,000 |
| Subtotal | 5,837,775 | 6,428,753 | 7,021,377 |
| Transfer to Equipment Reserve | 675,000 | 675,000 | 675,000 |
| Cash Forward (2024 column) | | | 1,551,646 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| Total Expenditures | 6,512,775 | 7,103,753 | 9,248,023 |
| Unencumbered Cash Balance Dec 31 | 2,363,942 | 2,238,001 | XXXXXXXXXXXXXXXXXX |
| 2022/2023/2024 Budget Authority Amount | 8,306,717 | 8,970,048 | 9,248,023 |
| Non-Appropriated Balance | | | 480,685 |
| Total Expenditure/Non-Appr Balance | | | 9,728,708 |
| Tax Required | | | 5,171,507 |
| Delinquent Comp Rate: 2.5% | | | 129,288 |
| Amount of 2023 Ad Valorem Tax | | | 5,300,795 |

Douglas County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|--------------------|
| Ambulance | Actual for 2022 | Estimate for 2023 | Year for 2024 |
| Unencumbered Cash Balance Jan 1 | 915,865 | 1,856,902 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 4,605,229 | 5,242,100 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 53,402 | 46,600 | |
| Motor Vehicle Tax | 382,132 | 395,000 | 0 |
| Recreational Vehicle Tax | 3,679 | 3,500 | 0 |
| 16/20 M Vehicle Tax | 2,350 | 2,300 | 0 |
| Commercial Vehicle Tax | 8,740 | 9,000 | 0 |
| Watercraft Tax | 3,312 | 3,200 | 0 |
| Vehicle Rental Excise Tax | 4,349 | 4,000 | |
| Ambulance Fees | 682,738 | 0 | |
| Reimbursements | | | |
| Transfer from General | 2,844,062 | 2,919,141 | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 8,589,993 | 8,624,841 | 0 |
| Resources Available: | 9,505,858 | 10,481,743 | 0 |
| Expenditures: | | | |
| Contractuals | 66,093 | 0 | |
| Commodities | 0 | 0 | |
| Capital Outlay | 0 | 0 | |
| City of Lawrence EMS | 6,832,863 | 8,073,220 | |
| Transfer to Other Fund | 750,000 | 1,040,000 | |
| Transfer to General Fund Closing Fund | | 1,368,523 | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Expenditures | 7,648,956 | 10,481,743 | 0 |
| Unencumbered Cash Balance Dec 31 | 1,856,902 | 0 | XXXXXXXXXXXXXXXXXX |
| 2022/2023/2024 Budget Authority Amount | 8,615,794 | 10,481,744 | 0 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 0 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 2.5% | | | 0 |
| Amount of 2023 Ad Valorem Tax | | | 0 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|--------------------|
| Employee Benefits | Actual for 2022 | Estimate for 2023 | Year for 2024 |
| Unencumbered Cash Balance Jan 1 | 2,890,095 | 3,827,757 | 5,446,145 |
| Receipts: | | | |
| Ad Valorem Tax | 11,758,006 | 13,126,000 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 127,106 | 122,509 | 80,000 |
| Motor Vehicle Tax | 989,339 | 1,000,000 | 947,220 |
| Recreational Vehicle Tax | 9,525 | 9,613 | 9,093 |
| 16/20 M Vehicle Tax | 6,085 | 6,100 | 5,164 |
| Commercial Vehicle Tax | 22,629 | 23,000 | 23,000 |
| Watercraft Tax | 8,575 | 8,992 | 8,028 |
| Vehicle Rental Excise | 11,103 | 10,000 | 8,500 |
| Misc Reimbursements | 85,277 | 80,000 | 80,000 |
| | 15,705 | 0 | 0 |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 925,842 | 600,000 | 650,000 |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 13,959,192 | 14,986,214 | 1,811,005 |
| Resources Available: | 16,849,287 | 18,813,971 | 7,257,150 |
| Expenditures: | | | |
| Health Insurance | 6,526,797 | 6,538,187 | 7,501,444 |
| KP&F | 1,892,988 | 1,820,076 | 1,700,063 |
| KPERS | 2,185,968 | 2,334,915 | 2,546,747 |
| Oasdi | 2,322,983 | 2,586,910 | 2,611,137 |
| Unemployment Insurance | 37,246 | 31,738 | 32,057 |
| Contractuals | 55,548 | 56,000 | 56,000 |
| Cash Forward (2024 column) | | | 6,433,309 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Expenditures | 13,021,530 | 13,367,826 | 20,880,757 |
| Unencumbered Cash Balance Dec 31 | 3,827,757 | 5,446,145 | XXXXXXXXXXXXXXXXXX |
| 2022/2023/2024 Budget Authority Amount | 15,664,401 | 17,883,592 | 20,880,757 |
| Non-Appropriated Balance | | | 1,098,987 |
| Total Expenditure/Non-Appr Balance | | | 21,979,744 |
| Tax Required | | | 14,722,594 |
| Delinquent Comp Rate: 2.5% | | | 368,065 |
| Amount of 2023 Ad Valorem Tax | | | 15,090,659 |

Douglas County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget Special Building | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 1,151,264 | 1,081,420 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 144,346 | 161,744 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 4,978 | 3,118 | |
| Motor Vehicle Tax | 29,524 | 15,000 | 11,525 |
| Recreational Vehicle Tax | 284 | 118 | 111 |
| 16/20 M Vehicle Tax | 304 | 320 | 65 |
| Commercial Vehicle Tax | 565 | 300 | 273 |
| Watercraft Tax | 208 | 100 | 98 |
| Vehicle Rental Excise Tax | 136 | 130 | 0 |
| Reimbursements | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| Total Receipts | 180,345 | 180,830 | 12,072 |
| Resources Available: | 1,331,609 | 1,262,250 | 12,072 |
| Expenditures: | | | |
| Contractuals | 102,184 | 400,000 | 0 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 148,005 | 200,000 | 0 |
| Transfer to General Fund Closing Fund | 0 | 662,250 | 0 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| Total Expenditures | 250,189 | 1,262,250 | 0 |
| Unencumbered Cash Balance Dec 31 | 1,081,420 | 0 | XXXXXXXXXXXXXXXXXX |
| 2022/2023/2024 Budget Authority Amount | 936,023 | 1,262,250 | 0 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 0 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 2.5% | | | 0 |
| Amount of 2023 Ad Valorem Tax | | | 0 |

Adopted Budget

| Special Liability | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 353,935 | 357,265 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 585,059 | 655,393 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 7,521 | 6,121 | |
| Motor Vehicle Tax | 56,938 | 51,000 | 46,714 |
| Recreational Vehicle Tax | 548 | 478 | 448 |
| 16/20 M Vehicle Tax | 350 | 369 | 263 |
| Commercial Vehicle Tax | 1,302 | 1,200 | 1,106 |
| Watercraft Tax | 494 | 450 | 396 |
| Vehicle Rental Excise | 552 | 500 | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| Total Receipts | 652,764 | 715,511 | 48,927 |
| Resources Available: | 1,006,699 | 1,072,776 | 48,927 |
| Expenditures: | | | |
| Contractuals | 72,561 | 90,000 | 0 |
| Misc Expense | 1,873 | 0 | 0 |
| Transfer to Other Fund | 575,000 | 475,000 | 0 |
| Transfer to General Fund Closing Fund | | 507,776 | 0 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| Total Expenditures | 649,434 | 1,072,776 | 0 |
| Unencumbered Cash Balance Dec 31 | 357,265 | 0 | XXXXXXXXXXXXXXXXXX |
| 2022/2023/2024 Budget Authority Amount | 1,029,418 | 1,072,776 | 0 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 0 |
| Tax Required | | | 0 |
| Delinquent Comp Rate: 2.5% | | | 0 |
| Amount of 2023 Ad Valorem Tax | | | 0 |

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Emergency Telephone | Actual for 2022 | Estimate for 2023 | Year for 2024 |
| Unencumbered Cash Balance Jan 1 | 231,640 | 256,825 | 311,825 |
| Receipts: | | | |
| 911 Emerg Tel Svc Tax | 641,153 | 630,000 | 630,000 |
| Interest on Idle Funds | 576 | 0 | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 641,729 | 630,000 | 630,000 |
| Resources Available: | 873,369 | 886,825 | 941,825 |
| Expenditures: | | | |
| Contractual | 616,544 | 575,000 | 575,000 |
| Capital Outlay | 0 | 0 | 0 |
| Cash Forward (2024 column) | | | 366,825 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 616,544 | 575,000 | 941,825 |
| Unencumbered Cash Balance Dec 31 | 256,825 | 311,825 | 0 |
| 2022/2023/2024 Budget Authority Amount | 818,226 | 907,640 | 941,825 |

Adopted Budget

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|------------------|-------------------|-----------------|
| Motor Vehicle Operations | Actual for 2022 | Estimate for 2023 | Year for 2024 |
| Unencumbered Cash Balance Jan 1 | 250,467 | 286,253 | 210,860 |
| Receipts: | | | |
| Treasurer & MV Fees | 806,739 | 768,000 | 768,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 806,739 | 768,000 | 768,000 |
| Resources Available: | 1,057,206 | 1,054,253 | 978,860 |
| Expenditures: | | | |
| Personnel | 724,665 | 744,193 | 842,051 |
| Contractual | 38,305 | 86,700 | 8,600 |
| Commodities | 6,983 | 11,500 | 11,500 |
| Transfers to Other Funds | 1,000 | 1,000 | 1,000 |
| Cash Forward (2024 column) | | | 115,709 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 770,953 | 843,393 | 978,860 |
| Unencumbered Cash Balance Dec 31 | 286,253 | 210,860 | 0 |
| 2022/2023/2024 Budget Authority Amount | 1,027,949 | 1,095,096 | 978,860 |

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Alcohol | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 68,581 | 88,134 | 39,034 |
| Receipts: | | | |
| Spec Alcohol Tax | 48,700 | 50,900 | 34,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 48,700 | 50,900 | 34,000 |
| Resources Available: | 117,281 | 139,034 | 73,034 |
| Expenditures: | | | |
| Alcohol/Drug Abuse Agencies | 29,147 | 100,000 | 73,034 |
| DCCCA | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Expenditures | 29,147 | 100,000 | 73,034 |
| Unencumbered Cash Balance Dec 31 | 88,134 | 39,034 | 0 |
| 2022/2023/2024 Budget Authority Amount | 109,419 | 100,000 | 73,034 |

Adopted Budget

| Special Parks & Recreation | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 159,355 | 198,031 | 210,867 |
| Receipts: | | | |
| Spec Alcohol Tax | 33,273 | 32,000 | 32,000 |
| Other Revenues | 7,782 | 5,836 | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 41,055 | 37,836 | 32,000 |
| Resources Available: | 200,410 | 235,867 | 242,867 |
| Expenditures: | | | |
| Recreational Facilities | 2,379 | 25,000 | 242,867 |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Expenditures | 2,379 | 25,000 | 242,867 |
| Unencumbered Cash Balance Dec 31 | 198,031 | 210,867 | 0 |
| 2022/2023/2024 Budget Authority Amount | 125,597 | 179,770 | 242,867 |

Douglas County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Local County Sales Tax | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 10,085,310 | 13,466,484 | 16,244,800 |
| Receipts: | | | |
| Transfer from General Fund | 4,661,173 | 4,250,000 | 4,500,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 4,661,173 | 4,250,000 | 4,500,000 |
| Resources Available: | 14,746,483 | 17,716,484 | 20,744,800 |
| Expenditures: | | | |
| Bond Interest | 496,419 | 656,684 | 191,465 |
| Bond Principal | 780,000 | 815,000 | 945,000 |
| Bond Process Fees | 3,580 | | |
| Cash Forward (2024 column) | | | 19,608,335 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 1,279,999 | 1,471,684 | 20,744,800 |
| Unencumbered Cash Balance Dec 31 | 13,466,484 | 16,244,800 | 0 |
| 2022/2023/2024 Budget Authority Amount | 13,054,971 | 16,617,426 | 20,744,800 |

Adopted Budget

| MH Services Sales Tax | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 13,237,668 | 14,858,274 | 18,459,886 |
| Receipts: | | | |
| 0.25% Sales Tax | 6,340,778 | 5,800,000 | 6,100,000 |
| Bond Deposits | 460,000 | 616,000 | 840,000 |
| Other Revenues | | 4,650,000 | 1,550,000 |
| Transfer in from General | 0 | 0 | 5,195,687 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 6,800,778 | 11,066,000 | 13,685,687 |
| Resources Available: | 20,038,446 | 25,924,274 | 32,145,573 |
| Expenditures: | | | |
| Bond Interest | 166,203 | 156,153 | 145,803 |
| Bond Principal | 335,000 | 345,000 | 360,000 |
| Bond Process Fees | 5,330 | 0 | 0 |
| Capital Outlay | 0 | 143,601 | 0 |
| BH Projects | 4,673,639 | 0 | 1,670,610 |
| BHP-Peer Support | 0 | 0 | 230,782 |
| BHP- Psych Infrastructure | 0 | 0 | 400,000 |
| BHP-Integrated Crisis Team | 0 | 182,299 | 0 |
| BHP-Integrated Care Coord. | 0 | 0 | 662,700 |
| BHP-Prevention Programs | 0 | 206,000 | 780,510 |
| BHP-Supportive Housing Projects | 0 | 241,315 | 2,798,115 |
| BHP-Intervention Services | 0 | 910,020 | 2,452,170 |
| BHP-Behavioral Health Admin | 0 | 30,000 | 134,178 |
| BHP-TRC Operations | 0 | 5,250,000 | 4,350,000 |
| Cash Forward (2024 column) | | | 18,160,705 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 5,180,172 | 7,464,388 | 32,145,573 |
| Unencumbered Cash Balance Dec 31 | 14,858,274 | 18,459,886 | 0 |
| 2022/2023/2024 Budget Authority Amount | 19,887,932 | 16,430,064 | 32,145,573 |

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2022 is reported)

Douglas County

Non-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2022 is reported)

Douglas County

Non-Budgeted Funds-B

*****Note:** These two block figures should agree.

2024

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2022 is reported)

Douglas County

Non-Budgeted Funds-C

| (1) Fund Name: | | | (2) Fund Name: | | | (3) Fund Name: | | | (4) Fund Name: | | | (5) Fund Name: | | |
|----------------------|------------|--|----------------------|---------|--|----------------------|---------|--|----------------------|---|--|----------------------|---|------------|
| Grants | | | Comm Correction Plan | | | Youth Serv. Grants | | | Unencumbered | | | Unencumbered | | |
| Unencumbered | | | Unencumbered | | | Unencumbered | | | Unencumbered | | | Unencumbered | | |
| Cash Balance Jan 1 | 12,150,122 | | Cash Balance Jan 1 | 8,858 | | Cash Balance Jan 1 | 141,363 | | Cash Balance Jan 1 | | | Cash Balance Jan 1 | | 12,300,343 |
| Receipts: | | | Receipts: | | | Receipts: | | | Receipts: | | | Receipts: | | |
| Intergovernmental | 12,467,116 | | Intergovernmental | 646,931 | | Intergovernmental | 539,007 | | | | | | | |
| Reimbursements | 3,500 | | Misc | 12,993 | | | | | | | | | | |
| Misc | 666 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Total Receipts | 12,471,282 | | Total Receipts | 659,924 | | Total Receipts | 539,007 | | Total Receipts | 0 | | Total Receipts | 0 | 13,670,213 |
| Resources Available: | 24,621,404 | | Resources Available: | 668,782 | | Resources Available: | 680,370 | | Resources Available: | 0 | | Resources Available: | 0 | 25,970,556 |
| Expenditures: | | | Expenditures: | | | Expenditures: | | | Expenditures: | | | Expenditures: | | |
| Personnel | 244,278 | | Personnel | 586,430 | | Personnel | 443,393 | | | | | | | |
| Contractuals | 12,671,174 | | Contractuals | 6,762 | | Contractuals | 76,978 | | | | | | | |
| Commodities | 35,892 | | Commodities | 6,033 | | Commodities | 1,016 | | | | | | | |
| Misc | 712,567 | | Misc | 839 | | Misc | 1,018 | | | | | | | |
| Capital Outlay | 782,463 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Total Expenditures | 14,446,374 | | Total Expenditures | 600,064 | | Total Expenditures | 522,405 | | Total Expenditures | 0 | | Total Expenditures | 0 | 15,568,843 |
| Cash Balance Dec 31 | 10,175,030 | | Cash Balance Dec 31 | 68,718 | | Cash Balance Dec 31 | 157,965 | | Cash Balance Dec 31 | 0 | | Cash Balance Dec 31 | 0 | 10,401,713 |

**Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Douglas County

on August 30, 2023 at 5:30 pm at Douglas County Courthouse Commission Meeting Room 1100 Massachusetts St, 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 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.

| FUND | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|----------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|------------------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 67,705,596 | 32.107 | 71,590,343 | 32.393 | 98,306,105 | 66,158,625 | 33.801 |
| Debt Service | 230,688 | | 229,350 | | 232,675 | | |
| Road & Bridge | 6,512,775 | 2.721 | 7,103,753 | 2.648 | 9,248,023 | 5,300,795 | 2.708 |
| Ambulance | 7,648,956 | 3.000 | 10,481,743 | 2.994 | | | |
| Employee Benefits | 13,021,530 | 7.767 | 13,367,826 | 7.710 | 20,880,757 | 15,090,659 | 7.710 |
| Special Building | 250,189 | 0.388 | 1,262,250 | 0.094 | | | |
| Special Liability | 649,434 | 0.447 | 1,072,776 | 0.380 | | | |
| Emergency Telephone | 616,544 | | 575,000 | | 941,825 | | |
| Motor Vehicle Operations | 770,953 | | 843,393 | | 978,860 | | |
| Special Alcohol | 29,147 | | 100,000 | | 73,034 | | |
| Special Parks & Recreation | 2,379 | | 25,000 | | 242,867 | | |
| Local County Sales Tax | 1,279,999 | | 1,471,684 | | 20,744,800 | | |
| MH Services Sales Tax | 5,180,172 | | 7,464,388 | | 32,145,573 | | |
| Non-Budgeted Funds-A | 10,440,443 | | | | | | |
| Non-Budgeted Funds-B | 520,461 | | | | | | |
| Non-Budgeted Funds-C | 15,568,843 | | | | | | |
| Totals | 130,428,109 | 46.430 | 115,587,506 | 46.219 | 183,794,519 | 86,550,079 | 44.219 |
| Revenue Neutral Rate ** | | | | | | | 41.646 |
| Less: Transfers | 20,402,505 | | 18,591,710 | | 19,110,551 | | |
| Net Expenditure | 110,025,604 | | 96,995,796 | | 164,683,968 | | |
| Total Tax Levied | 74,253,367 | | 81,513,115 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 1,565,867,259 | | 1,763,594,287 | | 1,957,296,098 | | |

Outstanding Indebtedness,

| | 2021 | 2022 | 2023 |
|-------------------|------------|------------|------------|
| January 1, | | | |
| G.O. Bonds | 22,970,000 | 21,665,000 | 20,390,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 22,970,000 | 21,665,000 | 20,390,000 |

*Tax rates are expressed in mills

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

Jamie Shew
Douglas County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

| Special District Funds | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | | | |
|------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|------------------------------|------------------------|----------------------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* | Revenue Neutral Rate** | July 1, 2023 Estimated Valuation |
| Clinton Cemetery | 13,642 | 0.943 | 27,164 | 0.942 | 69,251 | 13,667 | 0.862 | 0.862 | 15,855,704 |
| Colyer Cemetery | 11,384 | 0.598 | 19,150 | 0.598 | 37,120 | 25,193 | 0.598 | 0.542 | 42,129,304 |
| East View Cemetery | 4,600 | 0.767 | 6,500 | 1.000 | 8,870 | 6,281 | 1.000 | 0.925 | 6,281,959 |
| Maple Grove Cemetery | 13,709 | 0.743 | 14,350 | 0.742 | 28,566 | 15,779 | 0.742 | 0.474 | 21,266,067 |
| Rock Creek Cemetery | 1,260 | 0.736 | 2,250 | 0.736 | 6,513 | 3,021 | 0.742 | 0.672 | 4,071,660 |
| Stull Cemetery | 14,664 | 1.430 | 65,916 | 1.430 | 76,482 | 32,112 | 1.430 | 1.340 | 22,455,813 |
| Twin Mound Cemetery | 1,300 | 0.684 | 4,000 | 0.685 | 4,656 | 1,702 | 0.685 | 0.652 | 2,483,985 |

*Tax rates are expressed in mills

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

Jamie Shew

Douglas County Clerk

Page No.

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Special District Name: Clinton CemeteryState of Kansas
Special DistrictName of County: Douglas County

2024

FUND PAGE - GENERAL**Adopted Budget**

| | Prior Year Actual 2022 | Current Year Estimate 2023 | Proposed Budget Year 2024 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 60,412 | 62,671 | 51,056 |
| Receipts: | | | |
| Ad Valorem Tax | 11,081 | 10,976 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 80 | 115 | 0 |
| Motor Vehicle Tax | 1,621 | 1,463 | 1,491 |
| Recreational Vehicle Tax | 33 | 20 | 27 |
| 16/20M Vehicle Tax | 19 | 20 | 21 |
| Commercial Vehicle Tax | 56 | 5 | 5 |
| Watercraft Tax | 361 | 350 | 384 |
| LAVTR | 0 | | |
| Slider | | | |
| Sale of Lots | 2,550 | 2,500 | 2,500 |
| Donations | 100 | 100 | 100 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 15,901 | 15,549 | 4,528 |
| Resources Available: | 76,313 | 78,220 | 55,584 |
| Expenditures: | | | |
| | | | |
| Operations | 797 | 1,164 | 15,000 |
| Mowing | 11,405 | 6,000 | 38,751 |
| Stone Maintenance | 1,100 | 15,000 | 15,000 |
| Fencing | 0 | 5,000 | 500 |
| Other Repairs & Maint. | 340 | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Total Expenditures | 13,642 | 27,164 | 69,251 |
| Unencumbered Cash Balance Dec 31 | 62,671 | 51,056 | xxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 69,251 |
| Tax Required | | | 13,667 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2023 Ad Valorem Tax | | | 13,667 |

Jun-23
Assessed Value
15,855,7042023 RNR Rate
0.862
Vote to exceed RNR?
NO2024 Budget Mill Lev
0.862Keith Jones
Board Member

Special District Name: Colyer CemeteryState of Kansas
Special DistrictName of County: Douglas County

2024

FUND PAGE - GENERAL**Adopted Budget**

| | Prior Year Actual 2022 | Current Year Estimate 2023 | Proposed Budget Year 2024 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 11,777 | 21,718 | 9,832 |
| Receipts: | | | |
| Ad Valorem Tax | 18,834 | 22,053 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 280 | 346 | 0 |
| Motor Vehicle Tax | 2,035 | 2,003 | 1,977 |
| Recreational Vehicle Tax | 37 | 31 | 33 |
| 16/20M Vehicle Tax | 57 | 57 | 62 |
| Commercial Vehicle Tax | 60 | 45 | 4 |
| Watercraft Tax | 22 | 17 | 19 |
| LAVTR | | | |
| Slider | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 21,325 | 24,552 | 2,095 |
| Resources Available: | 33,102 | 46,270 | 11,927 |
| Expenditures: | | | |
| | | | |
| Operations | | 1,000 | 1,000 |
| Mowing | 8,719 | 19,000 | 15,000 |
| Stone Maintenance/Purchase | 2,641 | 5,000 | 1,500 |
| Road Repairs | 0 | 11,288 | 19,470 |
| Bank Charges | 24 | 50 | 50 |
| Bonding | | 100 | 100 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Total Expenditures | 11,384 | 36,438 | 37,120 |
| Unencumbered Cash Balance Dec 31 | 21,718 | 9,832 | xxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 37,120 |
| Tax Required | | | 25,193 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2023 Ad Valorem Tax | | | 25,193 |

Jun-23
Assessed Value
42,129,3042023 RNR Rate
0.542
Vote to exceed RNR?
YES2024 Budget Mill Lev:
0.598Rob Harris
Board Member

Special District Name: Eastview Cemetery

State of Kansas
Special District

Name of County: Douglas County

2024

FUND PAGE - GENERAL

Adopted Budget

| | Prior Year Actual 2022 | Current Year Estimate 2023 | Proposed Budget Year 2024 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 3,990 | 4,265 | 2,206 |
| Receipts: | | | |
| Ad Valorem Tax | 4,275 | 3,854 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | | 176 | 0 |
| Motor Vehicle Tax | | 350 | 359 |
| Recreational Vehicle Tax | | 5 | 8 |
| 16/20M Vehicle Tax | | 11 | 9 |
| Commercial Vehicle Tax | | 43 | 4 |
| Watercraft Tax | | 2 | 3 |
| LAVTR | | | |
| Slider | | | |
| Donations | | | |
| Sale of Lots | 600 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 4,875 | 4,441 | 383 |
| Resources Available: | 8,865 | 8,706 | 2,589 |
| Expenditures: | | | |
| | | | |
| Operations | | 250 | 250 |
| Mowing | 4,600 | 5,000 | 5,000 |
| Stone Maintenance | | 250 | 250 |
| Road Repairs | | 1,000 | 3,370 |
| Bank Charges | | | |
| Bonding | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Total Expenditures | 4,600 | 6,500 | 8,870 |
| Unencumbered Cash Balance Dec 31 | 4,265 | 2,206 | XXXXXXXXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 8,870 |
| Tax Required | | | 6,281 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2023 Ad Valorem Tax | | | 6,281 |

Jun-23
Assessed Value
6,281,959
2023 RNR Rate
0.925
Vote to exceed RNR?
YES
2024 Budget Mill Levy
1.000

Elaine Boose
Board Member

Special District Name: Maple Grove Cemetery

State of Kansas
Special District

Name of County: Douglas County

2024

FUND PAGE - GENERAL

Adopted Budget

| | Prior Year Actual 2022 | Current Year Estimate 2023 | Proposed Budget Year 2024 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 17,910 | 21,006 | 11,756 |
| Receipts: | | | |
| Ad Valorem Tax | 8,755 | 8,845 | xxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 133 | 126 | 0 |
| Motor Vehicle Tax | 971 | 950 | 938 |
| Recreational Vehicle Tax | 22 | 20 | 23 |
| 16/20M Vehicle Tax | 12 | 9 | 12 |
| Commercial Vehicle Tax | 31 | 35 | 35 |
| Watercraft Tax | 22 | 24 | 23 |
| LAVTR | | | |
| Slider | | | |
| | | | |
| Sale of Lots | 2,400 | 0 | 0 |
| Staking fees | 250 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 12,596 | 10,009 | 1,031 |
| Resources Available: | 30,506 | 31,015 | 12,787 |
| Expenditures: | | | |
| | | | |
| Operations | 862 | 1,500 | 700 |
| Mowing | 7,435 | 10,000 | 10,000 |
| Stone Maintenance | 840 | 1,000 | 1,000 |
| Fencing | | 5,909 | 16,016 |
| Trash fees | 362 | 350 | 350 |
| Staking Graves | | 500 | 500 |
| Tree removal | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Total Expenditures | 9,500 | 19,259 | 28,566 |
| Unencumbered Cash Balance Dec 31 | 21,006 | 11,756 | xxxxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 28,566 |
| Tax Required | | | 15,779 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2023 Ad Valorem Tax | | | 15,779 |

Jun-23
Assessed Value
21,266,067
2023 RNR Rate
0.654
Vote to exceed RNR?
YES
2023 Budget Mill Levy
0.742

Sherri Neill
Board Member

Special District Name: Rock Creek CemeteryState of Kansas
Special DistrictName of County: Douglas County

2024

FUND PAGE - GENERAL**Adopted Budget**

| | Prior Year Actual 2022 | Current Year Estimate 2023 | Proposed Budget Year 2024 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 1,701 | 3,000 | 3,264 |
| Receipts: | | | |
| Ad Valorem Tax | 2,260 | 2,304 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 26 | 0 | 0 |
| Motor Vehicle Tax | 233 | 183 | 190 |
| Recreational Vehicle Tax | 15 | 5 | 8 |
| 16/20M Vehicle Tax | 21 | 15 | 21 |
| Commercial Vehicle Tax | 0 | 5 | 5 |
| Watercraft Tax | 4 | 2 | 4 |
| LAVTR | | | |
| Slider | | | |
| Donations | | | |
| Sale of Lots | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 2,559 | 2,514 | 228 |
| Resources Available: | 4,260 | 5,514 | 3,492 |
| Expenditures: | | | |
| | | | |
| Operations | | | 1,500 |
| Mowing | 1,260 | 2,000 | 2,000 |
| Stone Maintenance | | 250 | 1,000 |
| Road Repairs | | | 2,013 |
| Bank Charges | | | |
| Bonding | | | |
| Staking Graves | | | |
| Utilities | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Total Expenditures | 1,260 | 2,250 | 6,513 |
| Unencumbered Cash Balance Dec 31 | 3,000 | 3,264 | xxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 6,513 |
| Tax Required | | | 3,021 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2023 Ad Valorem Tax | | | 3,021 |

Jun-23

Assessed Value

4,071,660

2023 RNR Rate

0.620

Vote to exceed RNR?

YES

2024 Budget Mill Levy

0.742

Roberta Peterson

Board Member

Special District Name: Stull CemeteryState of Kansas
Special DistrictName of County: Douglas County

2024

FUND PAGE - GENERAL
Adopted Budget

| | Prior Year Actual 2022 | Current Year Estimate 2023 | Proposed Budget Year 2024 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 63,782 | 78,243 | 41,491 |
| Receipts: | | | |
| Ad Valorem Tax | 25,258 | 25,767 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 231 | 518 | 0 |
| Motor Vehicle Tax | 2,825 | 2,689 | 2,689 |
| Recreational Vehicle Tax | 54 | 37 | 37 |
| 16/20M Vehicle Tax | 51 | 53 | 53 |
| Commercial Vehicle Tax | 77 | 75 | 75 |
| Watercraft Tax | 29 | 25 | 25 |
| LAVTR | | | |
| Slider | | | |
| Donations | | | |
| Sale of Lots | 600 | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 29,125 | 29,164 | 2,879 |
| Resources Available: | 92,907 | 107,407 | 44,370 |
| Expenditures: | | | |
| | | | |
| Operations | 662 | 10,000 | 10,000 |
| Mowing | 11,700 | 25,000 | 25,000 |
| Stone Maintenance | 200 | 5,000 | 5,000 |
| Road Repairs | 1,779 | 25,466 | 36,032 |
| Bank Charges | 36 | 50 | 50 |
| Bonding | 100 | 100 | 100 |
| Staking Graves | | | |
| Utilities | 188 | 300 | 300 |
| | | | |
| Cash Forward (2024 column) | | | |
| Total Expenditures | 14,664 | 65,916 | 76,482 |
| Unencumbered Cash Balance Dec 31 | 78,243 | 41,491 | xxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 76,482 |
| Tax Required | | | 32,112 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2023 Ad Valorem Tax | | | 32,112 |

Jun-23
Assessed Value
22,455,813

2023 RNR Rate
1.430

Vote to exceed RNR?
YES

2024 Budget Mill Levy
1.430

Phil Vannicola
Board Member

Special District Name: Twin Mound Cemetery

State of Kansas
Special District

Name of County: Douglas County

2024

FUND PAGE - GENERAL

Adopted Budget

| | Prior Year Actual 2022 | Current Year Estimate 2023 | Proposed Budget Year 2024 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 5,011 | 5,176 | 2,797 |
| Receipts: | | | |
| Ad Valorem Tax | 1,387 | 1,386 | xxxxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 5 | 5 | 0 |
| Motor Vehicle Tax | 152 | 120 | 144 |
| Recreational Vehicle Tax | 7 | 5 | 6 |
| 16/20M Vehicle Tax | 10 | 4 | 6 |
| Commercial Vehicle Tax | 3 | 0 | 0 |
| Watercraft Tax | 1 | 1 | 1 |
| LAVTR | | | |
| Slider | | | |
| Donations | | | |
| Sale of Lots | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Total Receipts | 1,565 | 1,521 | 157 |
| Resources Available: | 6,576 | 6,697 | 2,954 |
| Expenditures: | | | |
| | | | |
| Operations | | 1,000 | 1,000 |
| Mowing | 1,400 | 2,900 | 3,656 |
| Stone Maintenance | | | |
| Road Repairs | | | |
| Bank Charges | | | |
| Bonding | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Total Expenditures | 1,400 | 3,900 | 4,656 |
| Unencumbered Cash Balance Dec 31 | 5,176 | 2,797 | xxxxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 4,656 |
| Tax Required | | | 1,702 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2023 Ad Valorem Tax | | | 1,702 |

Jun-23
Assessed Value
2,483,985

2023 RNR Rate
0.652
Vote to exceed RNR?
YES

2024 Budget Mill Levy
0.685

Jon Gaines
Board Member

AFFIDAVIT IN PROOF OF PUBLICATION

STATE OF KANSAS
Douglas County

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

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

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on 08/20/2023 with publications being made on the following dates:
08/20/2023



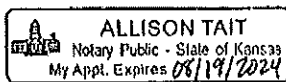
Subscribed and sworn to before me this 20th day of August 2023



Notary Public

My Commission Expires: 08/19/2024

Publication Charges: \$279.40



See Proof on Next Page

Douglas County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
Douglas County
will meet on August 30, 2023 at 5:30 pm at Douglas County Courthouse Commission Meeting Room 1100 Massachusetts St, 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limit of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2023 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|--------------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|------------------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 67,705,596 | 32.107 | 71,590,343 | 32.393 | 98,306,105 | 66,158,625 | 33.801 |
| Debt Service | 230,688 | | 229,350 | | 232,675 | | |
| Road & Bridge | 6,512,775 | 2.721 | 7,103,753 | 2.648 | 9,248,023 | 5,300,795 | 2.708 |
| Ambulance | 7,648,956 | 3.000 | 10,481,343 | 2.994 | | | |
| Employee Benefits | 13,021,530 | 7.767 | 13,367,826 | 7.710 | 20,880,757 | 15,090,659 | 7.710 |
| Special Building | 250,189 | 0.388 | 1,262,250 | 0.094 | | | |
| Special Liability | 649,434 | 0.447 | 1,072,776 | 0.380 | | | |
| Emergency Telephone | 616,544 | | 575,000 | | 941,825 | | |
| Motor Vehicle Operations | 770,953 | | 843,393 | | 978,860 | | |
| Special Alcohol | 29,147 | | 100,000 | | 73,034 | | |
| Special Parks & Recreation | 2,379 | | 25,000 | | 242,867 | | |
| Local County Sales Tax | 1,279,999 | | 1,471,684 | | 20,744,800 | | |
| MH Services Sales Tax | 5,180,172 | | 7,464,388 | | 32,145,573 | | |
| Non-Budgeted Funds-A | 10,440,433 | | | | | | |
| Non-Budgeted Funds-B | 520,461 | | | | | | |
| Non-Budgeted Funds-C | 15,568,843 | | | | | | |
| Totals | 130,428,109 | 46.430 | 135,587,506 | 46.219 | 183,794,519 | 86,550,079 | 44.219 |
| Revenue Neutral Rate ** | | | | | | | |
| | | | | | | | 41.646 |
| Less: Transfers | 20,402,505 | | 38,591,710 | | 19,110,551 | | |
| Net Expenditure | 110,025,604 | | 96,995,796 | | 164,683,968 | | |
| Total Tax Levied | 74,253,367 | | 81,513,115 | | | | |
| Assessed Valuation | 1,565,867,259 | | 1,763,594,287 | | 1,957,296,098 | | |

Outstanding Indebtedness,

| | 2021 | 2022 | 2023 |
|-------------------|-------------------|-------------------|-------------------|
| January 1, | | | |
| G.O. Bonds | 22,970,000 | 21,665,000 | 20,390,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pay. Princ. | 0 | 0 | 0 |
| Total | 22,970,000 | 21,665,000 | 20,390,000 |

| Special District Funds | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | | Revenue Neutral Rate** | 7/1/2023 Estimated Valuation |
|------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|------------------------------|------------------------|------------------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* | | |
| Clifton Cemetery | 13,642 | 0.943 | 27,164 | 0.942 | 69,251 | 13,667 | 0.862 | 0.862 | 15,855,704 |
| Cubert Cemetery | 11,384 | 0.596 | 19,150 | 0.598 | 32,420 | 23,193 | 0.598 | 0.542 | 42,129,304 |
| East View Cemetery | 4,600 | 0.767 | 6,560 | 1.000 | 8,870 | 6,281 | 1.000 | 0.925 | 6,281,539 |
| Maple Grove Cemetery | 13,709 | 0.743 | 14,350 | 0.742 | 28,566 | 15,779 | 0.742 | 0.474 | 21,266,067 |
| Rock Creek Cemetery | 1,260 | 0.736 | 2,250 | 0.736 | 6,513 | 3,021 | 0.742 | 0.677 | 4,071,660 |
| Shut Cemetery | 14,664 | 1.430 | 65,916 | 1.430 | 76,482 | 32,112 | 1.430 | 1.340 | 22,455,813 |
| Twin Mound Cemetery | 1,300 | 0.684 | 4,000 | 0.685 | 4,656 | 1,702 | 0.685 | 0.652 | 2,483,585 |

* Tax rates are expressed in mills

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

Jamie Shew
Douglas County Clerk

REVENUE NEUTRAL RATE HEARING

ROLL CALL

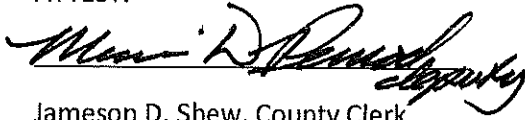
Douglas County Kansas

Hearing to Exceed Revenue Neutral Rate: August 30, 2023

Resolution No. _____

| Douglas County Board of Commissioners | Yes | No | No Vote |
|---------------------------------------|-----|----|---------|
| Patrick Kelly, Chair | x | | |
| Shannon Reid, Member | x | | |
| Karen Willey, Member | x | | |
| TOTAL | | | |

ATTEST:



Jameson D. Shew, County Clerk

Resolution No. 23-26

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 41.646 mills and Douglas County Cemetery Special Districts: Clinton Cemetery District 0.862 mills, Colyer Cemetery District 0.542 mills, East View Cemetery District 0.925 mills, Maple Grove Cemetery District 0.474 mills, Rock Creek Cemetery District 0.672 mills, Stull Cemetery District 1.340 mills, Twin Mound Cemetery District 0.652 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 30, 2023 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.

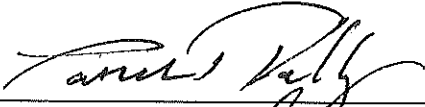
NOW, THEREFORE, BE IT RESOLVED BY THE DOUGLAS COUNTY BOARD OF COMMISSIONERS:

That Douglas County shall levy a property tax rate exceeding the Revenue Neutral Rates of Douglas County 41.646 mills and Douglas County Cemetery Special Districts: Clinton Cemetery District 0.862 mills, Colyer Cemetery District 0.542 mills, East View Cemetery District 0.925 mills, Maple Grove Cemetery District 0.474 mills, Rock Creek Cemetery District 0.672 mills, Stull Cemetery District 1.340 mills, Twin Mound Cemetery District 0.652 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 30th day of August, 2023 by the Douglas County Board of Commissioners.

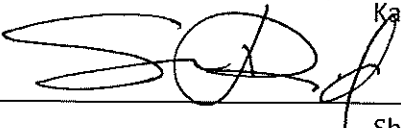
DOUGLAS COUNTY BOARD OF COMMISSIONERS



Patrick Kelly, Chair



Karen Willey, Vice Chair



Shannon Reid, Member

ATTEST:


Jameson D. Shew, County Clerk