Douglas County 2026 State of Kansas County

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	108,297,249	70,888,996	~~32.072~~ 32.063
Debt Service	10-113	7	688,523		
Road & Bridge	68-5,101	8	10,248,554	6,093,625	~~2.757~~ 2.760
Ambulance	65-6113	9			
Employee Benefits	12-16,102	9	20,342,074	12,907,044	~~5.840~~ 5.846
Special Building	19-15-116	10			
Special Liability	75-6110	10			
Emergency Telephone		11	900,745		
Motor Vehicle Operations		11	962,890		
Special Alcohol		12	311,817		
Special Parks & Recreation		12	362,243		
Local County Sales Tax		13	8,986,249		
MH Services Sales Tax		13	32,437,679		
Municipalities Fight Addiction		14	521,410		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxx	184,059,433	89,889,665	40.669
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		18			
Combined Rate and Budget Hearing 2		19			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
2,207,936,141
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	38.958
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: Sept 25th 2025

County Clerk

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Clinton Cemetery	17-1330	20	99,665	14,550	16,926,278	0.860
Colyer Cemetery	17-1330	21	54,002	25,242	45,242,295	0.558
East View Cemetery	17-1330	22	12,500	7,112	6,749,965	1.054
Maple Grove Cemetery	17-1330	23	37,890	16,962	22,818,248	0.743
Rock Creek Cemetery	17-1330	24	9,675	3,175	4,314,545	0.736
Stull Cemetery	17-1330	25	148,372	34,940	24,458,019	1.429
Twin Mound Cemetery	17-1330	26	3,701	1,705	2,606,141	0.654
TOTALS		xxxxxx	365805	103686	123115491	

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	68,974,232	4,674,646	40,955	27,945	102,077	45,747
Debt Service						
Road & Bridge	5,300,795	359,255	3,147	2,148	7,845	3,516
Ambulance						
Employee Benefits	12,147,891	823,309	7,213	4,922	17,978	8,057
Special Building						
Special Liability						
TOTAL	86,422,918	5,857,210	51,315	35,015	127,900	57,320

County Treas Motor Vehicle Estimate 5,857,210

County Treas Recreational Vehicle Estimate 51,315

County Treas 16/20M Vehicle Estimate 35,015

County Treas Commercial Vehicle Tax Estimate 127,900

County Treas Watercraft Tax Estimate 57,320

Motor Vehicle Factor 0.06777

Recreational Vehicle Factor 0.00059

16/20M Vehicle Factor 0.00041

Commercial Vehicle Factor 0.00148

Watercraft Factor 0.00066

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General - Appraiser	Equipment Reserve	7,200	7,200	7,200	19-119
General - Criminal Justice Services	Equipment Reserve	-	15,000	15,000	19-119
General - District Attorney	Equipment Reserve	50,000	-	20,000	19-119
General - Emergency Comm Cente	Equipment Reserve	70,000	70,000	70,000	19-119
General - Emergency Management	Equipment Reserve	40,000	40,000	40,000	19-119
General - Fairgrounds	Equipment Reserve	50,000	50,000	50,000	19-119
General - First Responders RIT	Equipment Reserve	35,673	5,750	5,750	19-119
General - Fleet Operations	Equipment Reserve	30,000	30,000	30,000	19-119
General - Heritage Conservation	Equipment Reserve	221,550	20,000	-	19-119
General - Information Technology	Equipment Reserve	280,000	80,000	80,000	19-119
General - Maintenance	Equipment Reserve	25,000	30,000	30,000	19-119
General - Parks & Vegetation	Equipment Reserve	95,000	95,000	95,000	19-119
General - Register of Deeds	Equipment Reserve	1,000	1,000	1,000	19-119
General - Senior Resources	Equipment Reserve	-	10,000	10,000	19-119
General - Sheriff Operations	Equipment Reserve	821,673	628,800	614,300	19-119
General - Sheriff Jail	Equipment Reserve	700,000	258,000	270,275	19-119
General - Sustainability Manageme	Equipment Reserve	90,968	-	-	19-119
General - Treasurer	Equipment Reserve	-	-	5,000	19-119
General - Zoning	Equipment Reserve	1,100	6,000	8,000	19-119
General - Transfers Out	Local County Sales Tax	4,750,000	4,750,000	4,750,000	12-197
General - Transfers Out	Workers Compensation	692,540	475,000	475,000	12-2615
General - Transfers Out	MH Sales Tax	5,195,687	5,195,687	5,195,687	12-197
General - Transfers Out	Ambulance Capital Reserve	4,289,919	1,680,000	1,230,000	19-119
General - CIP	Capital Improvement Program	15,798,671	5,377,380	5,377,380	19-120
Road and Bridge	Equipment Reserve	1,062,485	675,000	675,000	19-119
Ambulance	General	1,806,415	-	-	79-2958
Special Building	General - CIP	802,122	-	-	79-2958
Special Liability	General	217,540	-	-	79-2958
Motor Vehicle Operations	Equipment Reserve	1,000	1,000	5,000	8-145
Local County Sales Tax	Capital Improvement Program	-	20,000,000	-	19-120
Grants Program	Municipalities Fight Addiction	234,383	-	-	Non-budgeted
Youth Programs Grant	Youth JDC Behavorial Health Grant	91,900	-	-	Non-budgeted
Youth Services Grants	Youth Programs Grant	225,710	-	-	Non-budgeted
	Total	37687536	39500817	19059592	
	Adjustments*				
	Adjusted Totals	37687536	39500817	19059592	

*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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond & Interest Fund											
Series 2008 N 600 Road Improvement	9/15/2008	9/1/2028	4.75	280,000	80,000	Mar	Sept	3,800	20,000	2,850	20,000
Series 2009A SE Lawr Sanitary Sewer	10/1/2009	9/1/2030	4.25	2,445,000	1,025,000	Mar	Sept	43,563	155,000	36,975	160,000
Series 2012E Yankee Tank CID	9/5/2012	8/1/2032	4.00	175,000	80,000	Feb	Aug	3,200	10,000	2,800	10,000
Local County Sales Tax Fund											
Series 2020B	12/10/2020	9/1/2033	2.00	10,315,000	9,370,000	Mar	Sept	172,565	960,000	153,366	985,000
Series 2025A	6/11/2025	9/1/2045	5.00	55,000,000	55,000,000	Mar	Sept	0	0	3,150,279	1,030,000
Mental Health Sales Tax Fund											
Series 2020A	12/10/2020	9/1/2040	3.00	8,445,000	7,030,000	Mar	Sept	135,003	370,000	123,903	380,000
Total G.O. Bonds					**72,585,000**			**358,131**	**1,515,000**	**3,470,173**	**2,585,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**72,585,000**			**358,131**	**1,515,000**	**3,470,173**	**2,585,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

Douglas County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,845,540	22,024,255	20,520,713
Receipts:			
Ad Valorem Tax	64,882,848	67,291,934	xxxxxxxxxxxxxxxx
Delinquent Tax	589,822	500,765	498,000
Motor Vehicle Tax	4,912,623	4,622,850	4,674,650
Recreational Vehicle Tax	44,039	42,040	40,955
16/20M Vehicle Tax	30,427	26,000	27,945
Commercial Vehicle Tax	105,481	98,000	98,000
Watercraft Tax	55,849	55,770	45,750
Gross Earnings (Intangible) Tax			0
1% County Sales Tax	9,753,282	9,500,000	9,500,000
City Admin Fees	219,731	245,000	245,000
County Fees	58,620	60,000	60,000
County Clerk Fees	8,886	2,000	2,000
Court Fees	35,954	25,000	25,000
Court Trustee Fees	310,636	260,000	260,000
Fairgrounds Rental Income	158,215	130,000	130,000
Fees & Interest Delinquent Taxes	587,363	505,000	500,000
Misc Reimbursements	5,605	5,000	5,000
Misc Revenues	73,018	57,000	57,000
Public Works Fees	38,565	35,000	35,000
Register of Deeds Fees	723,367	600,000	600,000
Register of Deeds Heritage Fees	30,000	30,000	30,000
Sale of Chemicals	106,135	100,000	100,000
Sale of Commodities	1,199	1,500	1,500
Sale of Equipment	700	500	0
Sheriff Fees	47,443	40,000	40,000
Special Alcohol Tax	50,090	45,000	45,000
Transfer from Other Fund	2,826,077	1,000	0
Treasurer Fees	7,565	4,000	4,000
Vehicle Rental Excise Tax	53,429	48,000	52,000
Zoning & Building Permits	286,334	250,000	250,000
Restitution Payments	751	1,450	0
City of Lecompton	1,128	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	7,462,235	5,803,090	5,717,170
Neighborhood Revitalization Rebate			0
Miscellaneous	9	51	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**93,467,426**	**90,385,950**	**23,043,970**
Resources Available:	**115,312,966**	**112,410,205**	**43,564,683**

Douglas County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	115,312,966	112,410,205	43,564,683
Expenditures:			
Administration	2,421,236	2,979,694	3,163,066
Administration CJC	213,795	294,893	302,098
Administration Housing & Human Service	493,111	494,731	499,944
Appraiser	1,080,481	1,333,319	1,423,777
CIP Projects	14,996,549	5,377,380	5,377,380
Commissioners	751,330	962,652	3,151,667
Community Partners	7,542,901	6,872,280	6,006,181
Coroner	220,950	285,500	312,500
County Clerk	633,586	779,875	834,264
County Clerk Elections	972,656	876,252	1,146,446
Countywide	1,513,469	1,355,550	1,405,450
Court Trustee	580,730	501,419	507,262
Criminal Justice Services	3,650,721	3,492,351	3,835,325
District Attorney	2,979,328	3,703,727	3,835,371
District Court Operations	1,362,026	1,832,422	2,055,735
Emergency Communication Center	925,087	1,270,721	1,438,116
Emergency Management	371,440	420,854	441,251
Fairgrounds	139,326	170,500	174,000
First Responders	74,378	90,750	90,750
Fleet Operations	1,436,544	1,776,976	1,827,875
Heritage Conservation	283,015	333,810	333,810
Information Technology	2,710,759	3,097,218	3,527,289
Maintenance	1,671,953	1,947,512	2,227,215
Parks & Vegetation	779,163	880,119	917,128
Recycling & Hazardous Waste	124,149	130,000	130,000
Register of Deeds	493,061	568,387	608,099
Senior Resources	0	207,217	841,280
Shared Costs	6,792,829	12,702,425	9,340,085
Sheriff Jail	10,733,825	12,030,880	12,621,297
Sheriff Operations	8,499,300	9,335,968	9,795,962
Sustainability Management	245,067	392,507	391,935
Transfers Out	16,136,909	12,327,690	11,877,690
Treasurer	550,057	766,670	835,258
Utilities	1,307,263	1,550,100	1,527,000
Utility Building Maintenance	32,624	40,000	40,000
Zoning & Building Codes	569,088	707,143	756,580
Subtotal	93,288,706	91,889,492	93,599,086
Cash Reserve (2026 column)			14,698,163
Miscellaneous	5		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**93,288,711**	**91,889,492**	**108,297,249**
Unencumbered Cash Balance Dec 31	22,024,255	20,520,713	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	98,306,105	106,076,301	108,297,249
		Non-Appropriated Balance	4,738,651
		Total Expenditure/Non-Appr Balance	113,035,900
		Tax Required	69,471,217
	Delinquent Comp Rate:	2.0%	1,417,779
		Amount of 2025 Ad Valorem Tax	70,888,996

CPA Summary

Douglas County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Misc. Reimbursements	(20,615)	(125,000)	(40,000)
Salaries	1,490,306	1,745,444	1,906,066
Contractual	942,320	1,259,250	1,297,000
Misc. Expenditures	9,225	100,000	
Total	2,421,236	2,979,694	3,163,066
Administration CJC			
Salaries	161,754	212,893	220,098
Contractual	52,041	82,000	82,000
Total	213,795	294,893	302,098
Administration Housing & Human Services			
Salaries	68,701	76,546	81,759
Contractual	423,932	417,985	417,985
Misc. Expenditures	478	200	200
Total	493,111	494,731	499,944
Appraiser			
Salaries	1,030,573	1,260,889	1,350,347
Contractual	42,708	61,230	62,230
Capital Outlay	0	4,000	4,000
Transfers	7,200	7,200	7,200
Total	1,080,481	1,333,319	1,423,777
CIP Projects			
Transfers	14,996,549	5,377,380	5,377,380
Total	14,996,549	5,377,380	5,377,380
Commissioners			
Salaries	142,366	254,527	272,143
Contractual	608,964	657,500	657,500
Misc. Expenditures	0	50,625	2,222,024
Total	751,330	962,652	3,151,667
Community Partners			
Contractual	7,542,901	6,872,280	6,006,181
Total	7,542,901	6,872,280	6,006,181
Coroner			
Contractual	220,950	285,300	312,300
Commodities	0	200	200
Total	220,950	285,500	312,500
Total - Page 6b	**27,720,353**	**18,600,449**	**20,236,613**

Douglas County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Clerk			
Salaries	632,497	777,375	832,264
Contractual	743	2,100	1,400
Commodities	346	400	600
Total	633,586	779,875	834,264
County Clerk Elections			
Misc. Reimbursements	(81,365)	(27,500)	0
Salaries	299,014	361,102	395,046
Contractual	627,473	457,400	611,400
Commodities	127,296	85,000	140,000
Misc. Expenditures	238	250	
Total	972,656	876,252	1,146,446
Countywide			
Misc. Reimbursements	(37,138)	0	0
Contractual	1,254,115	1,104,900	1,104,800
Commodities	93,062	125,650	125,650
Capital Outlay	173,622	100,000	150,000
Misc. Expenditures	29,808	25,000	25,000
Total	1,513,469	1,355,550	1,405,450
Court Trustee			
Salaries	575,773	491,069	496,912
Contractual	1,265	4,050	4,050
Commodities	668	1,700	1,700
Capital Outlay	740	1,900	1,900
Misc. Expenditures	2,284	2,700	2,700
Total	580,730	501,419	507,262
Criminal Justice Services			
Revenue	(309,742)	(311,250)	(259,750)
Salaries	3,026,725	3,153,631	3,393,930
Contractual	382,868	491,895	532,040
Commodities	98,803	143,075	154,105
Capital Outlay	2,332	0	0
Misc. Expenditures	449,735	0	0
Transfers	0	15,000	15,000
Total	3,650,721	3,492,351	3,835,325
District Attorney			
Revenue	(110,703)	(110,000)	(110,000)
Salaries	2,779,949	3,448,827	3,590,471
Contractual	249,706	294,500	284,500
Capital Outlay	1,597	25,400	25,400
Misc. Expenditures	8,779	25,000	25,000
Transfers	50,000	20,000	20,000
Total	2,979,328	3,703,727	3,835,371
District Court Operations			
Revenue	(55,176)	(46,300)	(46,625)
Salaries	529,820	823,872	922,260
Contractual	843,606	994,850	1,120,100
Commodities	33,122	27,500	27,500
Capital Outlay	7,458	17,500	17,500
Misc. Expenditures	3,196	15,000	15,000
Total	1,362,026	1,832,422	2,055,735
Emergency Communication Center			
Revenue	(1,775,856)	(2,317,220)	(2,436,555)
Salaries	2,268,376	2,895,586	3,167,741
Contractual	303,883	387,110	561,340
Commodities	37,539	49,745	50,090
Capital Outlay	20,417	184,500	24,500
Misc. Expenditures	728	1,000	1,000
Transfers	70,000	70,000	70,000
Total	925,087	1,270,721	1,438,116
Total - Page 6c	**12,617,603**	**13,812,317**	**15,057,969**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Emergency Management			
Salaries	253,244	279,099	296,951
Contractual	68,356	87,655	90,200
Commodities	2,675	4,600	4,600
Capital Outlay	4,491	5,000	5,000
Misc. Expenditures	2,674	4,500	4,500
Transfers	40,000	40,000	40,000
Total	371,440	420,854	441,251
Fairgrounds			
Contractual	18,438	54,000	57,500
Commodities	70,888	66,500	66,500
Transfers	50,000	50,000	50,000
Total	139,326	170,500	174,000
First Responders			
Salaries	9,031	10,000	10,000
Contractual	29,622	70,000	70,000
Commodities	52	5,000	5,000
Transfers	35,673	5,750	5,750
Total	74,378	90,750	90,750
Fleet Operations			
Misc. Reimbursements	(112,130)	(85,000)	(85,000)
Salaries	355,983	500,576	532,475
Contractual	178,838	170,400	170,400
Commodities	964,817	1,145,000	1,180,000
Capital Outlay	19,036	16,000	0
Transfers	30,000	30,000	30,000
Total	1,436,544	1,776,976	1,827,875
Heritage Conservation			
Salaries	59,776	74,980	74,980
Contractual	300	24,830	24,830
Misc. Expenditures	1,389	234,000	234,000
Transfers	221,550	0	0
Total	283,015	333,810	333,810
Information Technology			
Salaries	1,281,440	1,636,218	1,887,289
Contractual	1,047,420	1,009,500	1,159,500
Commodities	7,974	18,000	20,000
Capital Outlay	293,383	353,000	380,000
Misc. Expenditures	542	500	500
Transfers	80,000	80,000	80,000
Total	2,710,759	3,097,218	3,527,289
Maintenance			
Misc. Reimbursements	(113,166)	(94,000)	(94,000)
Salaries	1,313,369	1,551,212	1,797,715
Contractual	243,854	264,500	294,500
Commodities	202,896	195,800	199,000
Transfers	25,000	30,000	30,000
Total	1,671,953	1,947,512	2,227,215
Parks & Vegetation			
Salaries	456,002	557,619	594,628
Contractual	33,252	39,500	36,000
Commodities	194,909	188,000	191,500
Transfers	95,000	95,000	95,000
Total	779,163	880,119	917,128
Total - Page 6d	**7,466,578**	**8,717,739**	**9,539,318**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Recycling & Hazardous Waste			
Contractual	124,149	130,000	130,000
Total	124,149	130,000	130,000
Register of Deeds			
Salaries	462,061	537,387	577,099
Misc. Expenditures	31,000	30,000	30,000
Transfers	0	1,000	1,000
Total	493,061	568,387	608,099
Senior Resources			
Revenue	0	(17,625)	(135,500)
Salaries	0	193,992	873,380
Contractual	0	15,750	73,000
Commodities	0	5,100	20,400
Transfers	0	10,000	10,000
Total	0	207,217	841,280
Shared Costs			
Revenue	(212,096)	(166,695)	(166,695)
Salaries	151,278	150,795	150,795
Misc. Expenditures	6,853,647	12,718,325	9,355,985
Total	6,792,829	12,702,425	9,340,085
Sheriff Jail			
Revenue	(1,376,195)	(662,000)	(613,000)
Salaries	8,025,198	8,197,080	8,600,372
Contractual	2,444,613	3,121,300	3,252,300
Commodities	825,474	1,066,500	1,102,100
Capital Outlay	121,735	50,000	10,000
Transfers	693,000	258,000	270,275
Total	10,733,825	12,030,880	12,622,047
Sheriff Operations			
Revenue	(73,838)	(60,000)	(55,000)
Salaries	6,820,367	7,278,048	7,816,912
Contractual	693,996	896,200	990,500
Commodities	345,775	494,200	430,500
Capital Outlay		98,720	
Transfers	713,000	628,800	614,300
Total	8,499,300	9,335,968	9,797,212
Sustainability Management			
Revenue	(4,241)	(7,000)	0
Salaries	220,275	285,207	305,385
Contractual	18,173	109,050	81,300
Commodities	274	250	250
Misc. Expenditures	10,586	5,000	5,000
Total	245,067	392,507	391,935
Transfers Out			
Transfers	16,136,909	12,327,690	11,877,690
Total	16,136,909	12,327,690	11,877,690
Treasurer			
Salaries	493,722	717,290	769,878
Contractual	40,735	33,000	44,000
Capital Outlay	15,600	16,380	16,380
Transfers	0	0	5,000
Total	550,057	766,670	835,258
Total - Page6e	**43,575,197**	**48,461,744**	**46,443,606**

Douglas County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Utilities			
Contractual	1,307,263	1,550,100	1,527,000
Total	1,307,263	1,550,100	1,527,000
Utility Building Maintenance			
Contractual	32,624	40,000	40,000
Total	32,624	40,000	40,000
Zoning & Building Codes			
Salaries	551,167	689,493	736,930
Contractual	11,417	10,150	10,150
Commodities	109	1,500	1,500
Misc. Expenditures	395	0	0
Transfers	6,000	6,000	8,000
Total	569,088	707,143	756,580
Total - Page 6f	1,908,975	2,297,243	2,323,580
Total - Page 6b	27,720,353	18,600,449	20,236,613
Total - Page 6c	12,617,603	13,812,317	15,057,969
Total - Page 6d	7,466,578	8,717,739	9,539,318
Total - Page 6e	43,575,197	48,461,744	46,443,606
Total Detail Expenditures**	**93,288,706**	**91,889,492**	**93,601,086**

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

Douglas County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	547,523	522,373	488,525
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	207,500	200,000	200,000
Delinquent Special Assessments	25	1,715	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		2	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**207,525**	**201,717**	**200,000**
Resources Available:	**755,048**	**724,090**	**688,525**
Expenditures:			
Principal	175,000	185,000	190,000
Interest	57,675	50,565	42,625
Bond Process Fees	0	0	0
Future Debt	0	0	455,898
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**232,675**	**235,565**	**688,523**
Unencumbered Cash Balance Dec 31	522,373	488,525	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	727,427	714,848	688,523
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	688,523
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Douglas County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,608,174	2,674,949	2,303,169
Receipts:			
Ad Valorem Tax	5,199,383	5,171,507	xxxxxxxxxxxxxxxx
Delinquent Tax	44,362	30,200	30,000
Motor Vehicle Tax	362,304	341,355	359,250
Recreational Vehicle Tax	3,248	3,105	3,145
16/20M Vehicle Tax	2,234	1,805	2,150
Commercial Vehicle Tax	7,788	7,900	7,900
Watercraft Tax	4,124	4,095	3,515
Special City & County Highway	1,863,814	1,800,000	1,800,000
Vehicle Rental Excise Tax	4,281	3,200	3,600
Public Works Fees	9,861	5,000	5,000
Sale of Commodities	167,563	160,000	180,000
Misc Reimbursements	19,290	10,000	10,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,380	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,690,632**	**7,543,167**	**2,409,560**
Resources Available:	**10,298,806**	**10,218,116**	**4,712,729**
Expenditures:			
Personnel services	3,372,359	3,834,347	4,104,166
Contractual services	1,483,644	1,655,600	2,187,900
Commodities	1,703,740	1,747,000	1,748,500
Capital outlay	1,629	3,000	3,000
Transfer to Equipment Reserve	1,062,485	675,000	675,000
Cash Reserve (2026 column)			1,529,988
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,623,857**	**7,914,947**	**10,248,554**
Unencumbered Cash Balance Dec 31	2,674,949	2,303,169	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	9,248,023	9,707,021	10,248,554
		Non-Appropriated Balance	435,928
		Total Expenditure/Non-Appr Balance	10,684,482
		Tax Required	5,971,753
	Delinquent Comp Rate:	2.0%	121,872
		Amount of 2025 Ad Valorem Tax	6,093,625

CPA Summary

Douglas County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,806,415	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,806,415**	**0**	**0**
Expenditures:			
Transfer to General Fund Closing Fund	1,806,415		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,806,415**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,752,054	8,501,701	6,628,183
Receipts:			
Ad Valorem Tax	14,799,425	11,851,601	xxxxxxxxxxxxxxxx
Delinquent Tax	127,010	90,400	90,000
Motor Vehicle Tax	1,047,175	993,900	823,310
Recreational Vehicle Tax	9,390	9,040	7,215
16/20 M Vehicle Tax	6,289	5,260	4,920
Commercial Vehicle Tax	22,665	22,000	22,000
Watercraft Tax	12,009	11,530	8,055
Vehicle Rental Excise	12,187	6,000	6,000
Ambulance Fees	0	0	0
Misc Reimbursements	99,140	56,000	56,000
Transfer from General	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	1,084,162	850,000	850,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**17,219,452**	**13,895,731**	**1,867,500**
Resources Available:	**22,971,506**	**22,397,432**	**8,495,683**
Expenditures:			
Health Insurance	6,187,858	6,660,914	6,948,198
Dental Insurance	248,449	278,217	282,392
KP&F	1,986,053	2,093,285	2,036,439
KPERS	3,004,177	3,509,164	3,562,020
Oasdi	2,900,287	3,130,767	3,197,351
Unemployment Insurance	40,641	40,902	41,772
Contractuals	101,270	56,000	56,000
Cash Reserve (2026 column)			2,807,871
Miscellaneous	1,070	0	1,410,031
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,469,805**	**15,769,249**	**20,342,074**
Unencumbered Cash Balance Dec 31	8,501,701	6,628,183	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	20,880,757	21,045,989	20,342,074
		Non-Appropriated Balance	802,512
		Total Expenditure/Non-Appr Balance	21,144,586
		Tax Required	12,648,903
	Delinquent Comp Rate:	2.0%	258,141
		Amount of 2025 Ad Valorem Tax	12,907,044

CPA Summary

Douglas County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	802,122	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**802,122**	**0**	**0**
Expenditures:			
Transfer to General Fund Closing Fund	802,122		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**802,122**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

Special Liability	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	217,540	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**217,540**	**0**	**0**
Expenditures:			
Transfer to General Fund Closing Fund	217,540		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**217,540**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Douglas County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Emergency Telephone**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	365,746	508,171	358,171
Receipts:			
911 Emerg Tel Svc Tax	685,386	620,000	620,000
Interest on Idle Funds	17,373	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**702,759**	**620,000**	**620,000**
Resources Available:	**1,068,505**	**1,128,171**	**978,171**
Expenditures:			
Contractual	560,334	770,000	838,745
Capital Outlay	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			62,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**560,334**	**770,000**	**900,745**
Unencumbered Cash Balance Dec 31	508,171	358,171	77,426
2024/2025/2026 Budget Authority Amoun	941,825	1,060,746	900,745

Adopted Budget

Motor Vehicle Operations	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	291,078	271,311	194,890
Receipts:			
Treasurer & MV Fees	854,971	768,020	768,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**854,971**	**768,020**	**768,000**
Resources Available:	**1,146,049**	**1,039,331**	**962,890**
Expenditures:			
Personnel	827,751	821,941	884,159
Contractual	31,467	10,000	10,003
Commodities	14,500	11,500	12,500
Transfers to Other Funds	1,000	1,000	5,000
Cash Reserve (2026 column)			51,228
Miscellaneous	20	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**874,738**	**844,441**	**962,890**
Unencumbered Cash Balance Dec 31	271,311	194,890	0
2024/2025/2026 Budget Authority Amoun	978,860	1,097,622	962,890

CPA Summary

Douglas County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	150,546	221,817	266,817
Receipts:			
Spec Alcohol Tax	71,271	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**71,271**	**45,000**	**45,000**
Resources Available:	**221,817**	**266,817**	**311,817**
Expenditures:			
Alcohol/Drug Abuse Agencies	0	0	145,500
Cash Reserve (2026 column)			166,317
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**311,817**
Unencumbered Cash Balance Dec 31	221,817	266,817	0
2024/2025/2026 Budget Authority Amount	73,034	85,546	311,817

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	226,104	262,243	312,243
Receipts:			
Spec Alcohol Tax	49,948	45,000	45,000
Other Revenues	7,781	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,729**	**50,000**	**50,000**
Resources Available:	**283,833**	**312,243**	**362,243**
Expenditures:			
Capital outlay	21,590	0	362,243
Recreational Facilities	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,590**	**0**	**362,243**
Unencumbered Cash Balance Dec 31	262,243	312,243	0
2024/2025/2026 Budget Authority Amount	242,867	288,004	362,243

CPA Summary

Douglas County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Local County Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,005,279	20,618,814	4,236,249
Receipts:			
Transfer from General Fund	4,750,000	4,750,000	4,750,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,750,000**	**4,750,000**	**4,750,000**
Resources Available:	**21,755,279**	**25,368,814**	**8,986,249**
Expenditures:			
Bond Interest	191,465	172,565	3,303,645
Bond Principal	945,000	960,000	2,015,000
Bond Process Fees	0	0	0
Transfer to Other Funds	0	20,000,000	0
Cash Reserve (2026 column)			3,667,604
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,136,465**	**21,132,565**	**8,986,249**
Unencumbered Cash Balance Dec 31	20,618,814	4,236,249	0
2024/2025/2026 Budget Authority Amount	20,744,800	25,395,465	8,986,249

Adopted Budget

MH Services Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,249,468	20,774,047	19,768,056
Receipts:			
0.25% Sales Tax	6,702,414	6,600,000	6,600,000
Special Purpose State Grants	3,100,000	0	0
Other Revenues	926,800	873,936	873,936
Transfer in from General	5,195,687	5,195,687	5,195,687
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**15,924,901**	**12,669,623**	**12,669,623**
Resources Available:	**32,174,369**	**33,443,670**	**32,437,679**
Expenditures:			
BHP-Peer Support	96,918	285,178	285,178
BHP- Psych Infrastructure	650,000	746,000	737,050
BHP-Integrated Crisis Team	20,172	525,255	445,000
BHP-Integrated Care Coord.	622,857	687,700	765,300
BHP-Prevention Programs	188,635	264,000	206,000
BHP-Supportive Housing Projects	3,628,110	1,988,315	2,034,315
BHP-Intervention Services	1,636,999	946,106	946,106
BHP-Behavioral Health Admin	0	148,432	148,281
BHP-TRC Operations	2,620,678	1,613,038	1,613,038
Bond Interest	145,803	135,003	123,903
Bond Principal	360,000	370,000	380,000
Bond Process Fees	0	0	0
Capital outlay	59,540	3,007,818	193,979
Behavioral Health Projects	1,370,610	2,958,769	3,148,747
Non-appropriated			718,935
Cash Reserve (2026 column)			20,691,847
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,400,322**	**13,675,614**	**32,437,679**
Unencumbered Cash Balance Dec 31	20,774,047	19,768,056	0
2024/2025/2026 Budget Authority Amount	32,145,573	28,710,059	32,437,679

CPA Summary

Douglas County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipalities Fight Addiction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	435,410	446,410
Receipts:			
State of Kansas	230,999	71,000	75,000
Transfers from other funds	234,383	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**465,382**	**71,000**	**75,000**
Resources Available:	**465,382**	**506,410**	**521,410**
Expenditures:			
Contractual services	29,972	60,000	16,000
Capital outlay	0	0	
Behavioral Health Projects	0	0	505,410
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,972**	**60,000**	**521,410**
Unencumbered Cash Balance Dec 31	435,410	446,410	0
2024/2025/2026 Budget Authority Amoun	239,383	254,383	521,410

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

Douglas County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: apital Improvement Projec		(2) Fund Name: Ambulance Capital Reserv		(3) Fund Name: Equipment Reserve		(4) Fund Name: Workers Compensation		(5) Fund Name: Register of Deeds Technolog		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	34,912,884	Cash Balance Jan 1	988,257	Cash Balance Jan 1	8,571,882	Cash Balance Jan 1	1,792,037	Cash Balance Jan 1	515,899	46,780,959
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	343,752	Interest	36,402	Intergovernmental	0	Intergovernmental	2,167	Charges for Services	154,032	
Reimbursements	92,061	Transfers	4,289,919	Reimbursements	147,495	Interest	51,376	Interest	21,468	
Lease proceeds	34,283	Misc	0	Interest	290,400	Misc	17,733			
Interest	1,067,323			Misc	72,815	Transfers	692,540			
Misc	0			Transfers	3,582,649					
Transfers	15,798,671			Sale of Property	73,990					
Total Receipts	17,336,090	Total Receipts	4,326,321	Total Receipts	4,167,349	Total Receipts	763,816	Total Receipts	175,500	26,769,076
Resources Available:	52,248,974	Resources Available:	5,314,578	Resources Available:	12,739,231	Resources Available:	2,555,853	Resources Available:	691,399	73,550,035
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractuals	6,905,239	Capital Outlay	0	Personnel	0	Personnel	390,339	Personnel	19,041	
Misc	27,326			Contractuals	322,449	Contractuals	265,966	Contractual	4,162	
Capital outlay	2,295,531			Commodities	292,827			Commodities	0	
Commodities	275,795			Misc	303,137			Capital Outlay	60,324	
				Capital Outlay	2,860,750			Transfers	0	
				Transfers	0					
Total Expenditures	9,503,891	Total Expenditures	0	Total Expenditures	3,779,163	Total Expenditures	656,305	Total Expenditures	83,527	14,022,886
Cash Balance Dec 31	42,745,083	Cash Balance Dec 31	5,314,578	Cash Balance Dec 31	8,960,068	Cash Balance Dec 31	1,899,548	Cash Balance Dec 31	607,872	**59,527,149** **
										59,527,149 **

**Note: These two block figures should agree.

CPA Summary

Douglas County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Special Highway		(2) Fund Name: Special Law Enforc. Trust		(3) Fund Name: Donations		(4) Fund Name: Prosecuting Training & Ass		(5) Fund Name: Sheriff Special Use		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	988,342	Cash Balance Jan 1	318,049	Cash Balance Jan 1	34,076	Cash Balance Jan 1	5,226	Cash Balance Jan 1	20,958	1,366,651
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	0	Intergovernmental	110	Reimbursements	500	Charges for Services	4,509	Licenses & fees	104,119	
		Licenses & fees	1,857	Misc	5,185					
		Interest	11,780							
Total Receipts	0	Total Receipts	13,747	Total Receipts	5,685	Total Receipts	4,509	Total Receipts	104,119	128,060
Resources Available:	988,342	Resources Available:	331,796	Resources Available:	39,761	Resources Available:	9,735	Resources Available:	125,077	1,494,711
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	0	Contractual	160	Contractual	4,225	Contractual	2,281	Personnel	18,659	
				Commodities	1,420			Contractual	871	
				Misc	42			Commodities	59,323	
Total Expenditures	0	Total Expenditures	160	Total Expenditures	5,687	Total Expenditures	2,281	Total Expenditures	78,853	86,981
Cash Balance Dec 31	988,342	Cash Balance Dec 31	331,636	Cash Balance Dec 31	34,074	Cash Balance Dec 31	7,454	Cash Balance Dec 31	46,224	**1,407,730** **
										1,407,730 **

**Note: These two block figures should agree.

CPA Summary

Douglas County

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name: Grants		(2) Fund Name: Comm Correction Plan		(3) Fund Name: Youth Serv. Grants		(4) Fund Name: Youth Prog Grant		(5) Fund Name: Youth JDC Behav Hlth Gran		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,535,687	Cash Balance Jan 1	79,285	Cash Balance Jan 1	296,161	Cash Balance Jan 1	0	Cash Balance Jan 1	0	9,911,133
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	1,743,256	Intergovernmental	752,799	Intergovernmental	551,226	Intergovernmental	91,900	Transfers	91,900	
Reimbursements	94,699	Misc	6,975			Transfers	225,710			
Misc	0									
Total Receipts	1,837,955	Total Receipts	759,774	Total Receipts	551,226	Total Receipts	317,610	Total Receipts	91,900	3,558,465
Resources Available:	11,373,642	Resources Available:	839,059	Resources Available:	847,387	Resources Available:	317,610	Resources Available:	91,900	13,469,598
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personnel	476,651	Personnel	731,359	Personnel	541,859	Contractuals	61,957			
Contractuals	6,961,030	Contractuals	18,268	Contractuals	33,370	Commodities	2,005			
Commodities	98,493	Commodities	8,912	Commodities	22	Transfers	91,900			
Misc	274,818	Misc	0	Misc	331					
Capital Outlay	2,718,835	Capital outlay	5,000	Transfers	225,710					
Transfers	234,383									
Total Expenditures	10,764,210	Total Expenditures	763,539	Total Expenditures	801,292	Total Expenditures	155,862	Total Expenditures	0	12,484,903
Cash Balance Dec 31	609,432	Cash Balance Dec 31	75,520	Cash Balance Dec 31	46,095	Cash Balance Dec 31	161,748	Cash Balance Dec 31	91,900	**984,695** **
										984,695 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Douglas County

will meet on August 27, 2025 at 5:30 pm at Douglas County Historic Courthouse, 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	93,288,711	33.793	91,889,492	32.960	108,297,249	70,888,996	32.072
Debt Service	232,675		235,565		688,523		
Road & Bridge	7,623,857	2.708	7,914,947	2.533	10,248,554	6,093,625	2.757
Ambulance	1,806,415						
Employee Benefits	14,469,805	7.708	15,769,249	5.805	20,342,074	12,907,044	5.840
Special Building	802,122						
Special Liability	217,540						
Emergency Telephone	560,334		770,000		900,745		
Motor Vehicle Operations	874,738		844,441		962,890		
Special Alcohol					311,817		
Special Parks & Recreatio	21,590				362,243		
Local County Sales Tax	1,136,465		21,132,565		8,986,249		
MH Services Sales Tax	11,400,322		13,675,614		32,437,679		
Municipalities Fight Addi	29,972		60,000		521,410		
Non-Budgeted Funds-A	14,022,886						
Non-Budgeted Funds-B	86,981						
Non-Budgeted Funds-C	12,484,903						
Totals	159,059,316	44.209	152,291,873	41.298	184,059,433	89,889,665	40.669
						Revenue Neutral Rate **	*38.958*
Less: Transfers	37,687,536		39,500,817		19,059,592		
Net Expenditure	121,371,780		112,791,056		164,999,841		
Total Tax Levied	86,550,079		86,422,918		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,957,775,037		2,091,037,431		2,210,274,794		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	20,390,000	19,065,000	72,585,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	20,390,000	19,065,000	72,585,000

*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 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Clinton Cemetery	9,677	0.860	33,000	0.860	99,665	14,550	0.817	*0.819*	17,801,659
Colyer Cemetery	19,652	0.598	25,200	0.558	54,002	25,242	0.530	*0.530*	47,637,723
East View Cemetery	5,915	1.000	8,400	1.000	12,500	7,112	1.000	*0.951*	7,112,166
Maple Grove Cemetery	19,746	0.742	21,250	0.742	37,890	16,962	0.700	*0.700*	24,215,057
Rock Creek Cemetery	1,800	0.736	3,000	0.736	9,675	3,175	0.703	*0.704*	4,515,513
Stull Cemetery	18,590	1.429	35,950	1.429	148,372	34,940	1.363	*1.366*	25,630,100
Twin Mound Cemetery	3,400	0.685	3,700	0.656	3,701	1,705	0.621	*0.623*	2,747,504

*Tax rates are expressed in mills

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

Jamie Shew
Douglas County Clerk

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AFFIDAVIT OF PUBLICATION

See Proof on Next Page

State of Florida, County of Orange, ss:

Ankit Sachdeva, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Lawrence Journal-World, that this daily newspaper printed in the State of Kansas, and published in and of general circulation in Douglas County, Kansas, with a general paid circulation on a daily basis in Douglas County, Kansas, and that said newspaper is not a trade, religious or fraternal publication, and which newspaper has been admitted to the mails as periodicals class matter in said County, and that a notice of which is hereto attached, was published in the regular and entire issue of the Lawrence Daily Journal-World.

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on Aug. 16, 2025 with publications being made on the following dates: 08/16/2025

Ankit Sachdeva

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 08/19/2025

_____
Notary Public
Notarized remotely online using communication technology via Proof.

(First Published in the Lawrence Daily Journal-Wolrd on the 16th of August, 2025)

State of Kansas
Douglas County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Douglas County

will meet on August 27, 2025 at 5:30 pm at Douglas County Historic Courthouse, 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	93,288,711	33.793	91,889,492	32.960	108,297,249	70,888,996	32.072
Debt Service	232,675		235,565		688,523		
Road & Bridge	7,623,857	2.708	7,914,947	2.533	10,248,554	6,093,625	2.757
Ambulance	1,806,415						
Employee Benefits	14,469,805	7.708	15,769,249	5.805	20,342,074	12,907,044	5.840
Special Building	802,122						
Special Liability	217,540						
Emergency Telephone	560,334		770,000		900,745		
Motor Vehicle Operations	874,738		844,441		962,890		
Special Alcohol					311,817		
Special Parks & Recreatio	21,590				362,243		
Local County Sales Tax	1,136,465		21,132,565		8,986,249		
MH Services Sales Tax	11,400,322		13,675,614		32,437,679		
Municipalities Fight Addic	29,972		60,000		521,410		
Non-Budgeted Funds-A	14,022,886						
Non-Budgeted Funds-B	86,981						
Non-Budgeted Funds-C	12,484,903						
Totals	159,059,316	44.209	152,291,873	41.298	184,059,433	89,889,665	40.669
Revenue Neutral Rate **							*38.958*
Less: Transfers Net Expenditure Total	37,687,536		39,500,817		19,059,592		
	121,371,780		112,791,056		164,999,841		
	86,550,079		86,422,918		xxxxxxxxxxxxxxxx		
	1,957,775,037		2,091,037,431		2,210,274,794		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	20,390,000	19,065,000	72,585,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	20,390,000	19,065,000	72,585,000

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Clinton Cemetery	9,677	0.860	33,000	0.860	99,665	14,550	0.817	*0.819*	17,801,659
Colyer Cemetery	19,652	0.598	25,200	0.558	54,002	25,242	0.530	*0.530*	47,637,723
East View Cemetery	5,915	1.000	8,400	1.000	12,500	7,112	1.000	*0.951*	7,112,166
Maple Grove Cemetery	19,746	0.742	21,250	0.742	37,890	16,962	0.700	*0.700*	24,215,057
Rock Creek Cemetery	1,800	0.736	3,000	0.736	9,675	3,175	0.703	*0.704*	4,515,513
Stull Cemetery	18,590	1.429	35,950	1.429	148,372	34,940	1.363	*1.366*	25,630,100
Twin Mound Cemetery	3,400	0.685	3,700	0.656	3,701	1,705	0.621	*0.623*	2,747,504

*Tax rates are expressed in mills

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

Jamie Shew

Douglas County Clerk

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Douglas County
Special District Name: Clinton Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year
Unencumbered Cash Balance, Jan. 1	84,283	94,895	80,748
Ad Valorem Tax	13,343	14,550	xxxxxxxxxxxx
Delinquent Tax	125	0	0
Motor Vehicle Tax	1,519	1,432	1,446
Recreational Vehicle Tax	36	26	34
16/20M Vehicle Tax	16	24	29
Commercial Vehicle Tax	36	15	15
Watercraft Tax	415	306	343
Sale of lots	4,800	2,500	2,500
Interest on Idle Funds			
Total Receipts	**20,289**	**18,853**	**4,367**
Resources Available:	**104,572**	**113,748**	**85,115**
Expenditures:			
Operations	1,677	2,000	20,000
Mowing	8,000	10,500	54,165
Stone Maintenance	0	15,000	20,000
Fencing	0	5,000	5,000
Other Repairs & Maint.	0	500	500
Cash Reserve (2026 column)			
Total Expenditures	**9,677**	**33,000**	**99,665**
Unencumbered Cash Balance, Dec 31	94,895	80,748	xxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	99,665
		Tax Required	14,550
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	14,550

Jun-25	
Assessed Value	17,801,659
2025 RNR Rate	0.819
Vote to exceed RNR?	No
2026 Budget Mill Levy	0.817

CPA summary

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

Budgeted Fund Names	Ad Valorem Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	13,343	1446	34	29	15	343
Total	13,343	1,446	34	29	15	343

County Treas MVT Estimate	1,446				
County Treas RVT Estimate		34			
County Treas 16/20M Estimate			29		
County Treas Commercial Vehicle Tax Estimate				15	
County Treas Watercraft Tax Estimate					343

MVT Factor	0.10837				
RVT Factor		0.00255			
16/20M Factor			0.00217		
Commercial Vehicle Factor				0.00112	
Watercraft Factor					0.02571

Keith Jones
Board Member

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Douglas County
Special District Name: Colyer Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	16,581	24,362	26,483
Ad Valorem Tax	24,843	25,242	xxxxxxxxxxxx
Delinquent Tax	239		
Motor Vehicle Tax	2,164	1,955	2,134
Recreational Vehicle Tax	38	33	33
16/20M Vehicle Tax	64	51	60
Commercial Vehicle Tax	46	20	20
Watercraft Tax	40	20	30
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**27,433**	**27,321**	**2,277**
Resources Available:	**44,014**	**51,683**	**28,760**
Expenditures:			
Operations	501	1,000	1,250
Mowing	19,127	21,000	25,000
Stone Maintenance/Purchase	0	2,000	5,000
Road Repairs	0	1,000	22,552
Bank Charges	24	100	100
Bonding	0	100	100
Cash Reserve (2026 column)			
Total Expenditures	**19,652**	**25,200**	**54,002**
Unencumbered Cash Balance, Dec 31	24,362	26,483	xxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			54,002
Tax Required			25,242
Delinquency Computation % Rate			0
Amount of 2025 Ad Valorem Tax			25,242

Jun-25	
Assessed Value	47,637,723
2025 RNR Rate	0.530
Vote to exceed RNR?	NO
2026 Budget Mill Levy	0.530

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	24,843	2134	33	60	20	30
Total	24,843	2,134	33	60	20	30

County Treas MVT Estimate	2,134				
County Treas RVT Estimate		33			
County Treas 16/20M Estimate			60		
County Treas Commercial Vehicle Tax Estimate				20	
County Treas Watercraft Tax Estimate					30

MVT Factor	0.08590				
RVT Factor		0.00133			
16/20M Factor			0.00242		
Commercial Vehicle Factor				0.00081	
Watercraft Factor					0.00121

Rob Harris
Board Member

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Douglas County

Special District Name: Eastview Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	4,881	5,901	4,772
Ad Valorem Tax	6,142	6,752	xxxxxxxxxxxx
Delinquent Tax	86		
Motor Vehicle Tax	497	484	579
Recreational Vehicle Tax	8	9	10
16/20M Vehicle Tax	3	3	4
Commercial Vehicle Tax	44	20	20
Watercraft Tax	5	3	3
In Lieu of Taxes			
Sale of Lots	150		
Interest on Idle Funds			
Total Receipts	**6,935**	**7,271**	**616**
Resources Available:	**11,816**	**13,172**	**5,388**
Expenditures:			
Operations	15	250	250
Mowing	5,200	5,500	5,750
Stone Maintenance	700	1,000	1,300
Road Repairs	0	1,500	5,050
Bank Charges	0	50	50
Bonding	0	100	100
Cash Reserve (2026 column)			
Total Expenditures	**5,915**	**8,400**	**12,500**
Unencumbered Cash Balance, Dec 31	5,901	4,772	xxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	12,500
		Tax Required	7,112
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	7,112

Jun-25	
Assessed Value	7,112,166
2025 RNR Rate	0.951
Vote to exceed RNR?	YES
2026 Budget Mill Levy	1.000

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	6,142	579	10	4	20	3
Total	6,142	579	10	4	20	3

County Treas MVT Estimate	579
County Treas RVT Estimate	10
County Treas 16/20M Estimate	4
County Treas Commercial Vehicle Tax Estimate	20
County Treas Watercraft Tax Estimate	3

MVT Factor	0.09427
RVT Factor	0.00163
16/20M Factor	0.00065
Commercial Vehicle Factor	0.00326
Watercraft Factor	0.00049

Elaine Boose

Board Member

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Douglas County

Special District Name: Maple Grove Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	22,714	23,119	19,837
Ad Valorem Tax	15,615	16,963	xxxxxxxxxxxx
Delinquent Tax	160		
Motor Vehicle Tax	985	940	1,000
Recreational Vehicle Tax	16	16	17
16/20M Vehicle Tax	9	9	8
Commercial Vehicle Tax	32	5	35
Watercraft Tax	35	35	31
In Lieu of Taxes			
Sale of Lots	3,250		
Reimbursements	50		
Interest on Idle Funds			
Total Receipts	**20,151**	**17,968**	**1,091**
Resources Available:	**42,865**	**41,087**	**20,928**
Expenditures:			
Operations	1,358	1,500	1,500
Mowing	7,830	10,000	12,000
Stone Maintenance	9,040	7,500	10,000
Fencing	0	0	7,590
Road Repairs	918	1,000	5,500
Staking Graves	0	500	500
Tree removal	600	750	800
Cash Reserve (2026 column)			
Total Expenditures	**19,746**	**21,250**	**37,890**
Unencumbered Cash Balance, Dec 31	23,119	19,837	xxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	37,890
		Tax Required	16,962
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	16,962

Jun-25

Assessed Value: 24,215,057

2025 RNR Rate: 0.700

Vote to exceed RNR? NO

2026 Budget Mill Levy: 0.700

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	15,615	1000	17	8	35	31
Total	15,615	1,000	17	8	35	31

County Treas MVT Estimate	1,000
County Treas RVT Estimate	17
County Treas 16/20M Estimate	8
County Treas Commercial Vehicle Tax Estimate	35
County Treas Watercraft Tax Estimate	31

MVT Factor	0.06404
RVT Factor	0.00109
16/20M Factor	0.00051
Commercial Vehicle Factor	0.00224
Watercraft Factor	0.00199

Sherri Neill

Board Member

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Douglas County
Special District Name: Rock Creek Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	4,409	5,827	6,208
Ad Valorem Tax	2,895	3,175	xxxxxxxxxxxx
Delinquent Tax	55		
Motor Vehicle Tax	222	182	253
Recreational Vehicle Tax	8	4	5
16/20M Vehicle Tax	31	20	27
Commercial Vehicle Tax	0	0	0
Watercraft Tax	7	0	7
In Lieu of Taxes			
Interest on Idle Funds			
Total Receipts	**3,218**	**3,381**	**292**
Resources Available:	**7,627**	**9,208**	**6,500**
Expenditures:			
Operations	0	500	1,175
Mowing	1,800	2,000	4,000
Stone Maintenance	0	500	3,000
Road Repairs	0	0	1,500
Cash Reserve (2026 column)			
Total Expenditures	**1,800**	**3,000**	**9,675**
Unencumbered Cash Balance, Dec 31	5,827	6,208	xxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	9,675
		Tax Required	3,175
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	3,175

Jun-25	
Assessed Value	4,515,513
2025 RNR Rate	0.704
Vote to exceed RNR?	NO
2026 Budget Mill Levy	0.703

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	2,895	253	5	27	0	7
Total	2,895	253	5	27	0	7

County Treas MVT Estimate	253
County Treas RVT Estimate	5
County Treas 16/20M Estimate	27
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	7

MVT Factor	0.08740
RVT Factor	0.00173
16/20M Factor	0.00933
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00242

Linda Lang
Board Member

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Douglas County

Special District Name: Stull Cemetery

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026	
Unencumbered Cash Balance, Jan. 1	93,311	108,280	110,173	
Ad Valorem Tax	31,372	34,940	xxxxxxxxxxxx	
Delinquent Tax	342			
Motor Vehicle Tax	1,505	2,716	3,074	
Recreational Vehicle Tax	59	58	62	
16/20M Vehicle Tax	40	33	31	
Commercial Vehicle Tax	47	50	50	
Watercraft Tax	44	46	42	
In Lieu of Taxes				
Sale of Lots	150			
Interest on Idle Funds				
Total Receipts	**33,559**	**37,843**	**3,259**	
Resources Available:	**126,870**	**146,123**	**113,432**	
Expenditures:				
Operations	900	2,500	2,500	Jun-25
Mowing	14,400	18,000	30,000	Assessed Value
Stone Maintenance	2,978	5,000	15,000	25,630,100
Road Repairs	0	10,000	100,422	
Bank Charges	27	50	50	2025 RNR Rate
Utility Light	185	300	300	1.366
Bond	100	100	100	Vote to exceed RNR?
				NO
Cash Reserve (2026 column)				2026 Budget Mill Levy
Total Expenditures	**18,590**	**35,950**	**148,372**	1.363
Unencumbered Cash Balance, Dec 31	108,280	110,173	xxxxxxxxxxxx	
Non-Appropriated Balance				
Total Expenditures and Non-Appropriated Balance			148,372	
Tax Required			34,940	
Delinquency Computation % Rate			0	
Amount of 2025 Ad Valorem Tax			34,940	

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,372	3074	62	31	50	42
Total	31,372	3,074	62	31	50	42

County Treas MVT Estimate	3,074
County Treas RVT Estimate	62
County Treas 16/20M Estimate	31
County Treas Commercial Vehicle Tax Estimate	50
County Treas Watercraft Tax Estimate	42

MVT Factor	0.09799
RVT Factor	0.00198
16/20M Factor	0.00099
Commercial Vehicle Factor	0.00159
Watercraft Factor	0.00134

Phillip Vannicola
Board Member

Resolution No. 25-31

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 38.958 mills and Douglas County Cemetery Special Districts: East View Cemetery District 0.951 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 27, 2025 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 38.958 mills and Douglas County Cemetery Special Districts: East View Cemetery District 0.951 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 27th day of August, 2025 by the Douglas County Board of Commissioners.

DOUGLAS COUNTY BOARD OF COMMISSIONERS

Patrick Kelly, Chair

Shannon Reid, Vice Chair

Karen Willey, Member

Gene Dorsey, Member

Erica Anderson, Member

ATTEST:

Jamison D. Shew, County Clerk

REVENUE NEUTRAL RATE HEARING

ROLL CALL

Douglas County, Kansas

Hearing to Exceed Revenue Neutral Rate: August 27, 2025

Resolution No. 25-31

Douglas County Board of Commissioners	Yes	No	No Vote
Patrick Kelly, Chair	X		
Shannon Reid, Vice Chair	X		
Karen Willey, Member	X		
Gene Dorsey, Member		X	
Erica Anderson, Member	X		
TOTAL	4	1	

ATTEST:

Jamieson D. Shew, County Clerk