State of Kansas
City

2023

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Douglass, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,006,399	399,837	42.965
Debt Service	10-113	8	27,725	15,635	1.680
Library	12-1220	8	98,211	83,064	8.926
Employee Benefits	12-16,102	9	148,562	51,900	5.577
Special Highway		10	69,576		
Water Utility		10	486,706		
Sewer Utility		11	489,716		
Solid Waste Utility		11	223,762		
ARPA		12	251,513		
Non-Budgeted Funds-A		13			
Totals		xxxxxxx	2,802,170	550,436	59.148
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			9,306,117
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		15			

Revenue Neutral Rate: 53.447

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

Attest: _____, 2022

County Clerk

Governing Body

No assurance is provided.

City of Douglass, Kansas

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	360,558	47,969	1,166	399	405	517
Debt Service	14,097	1,876	46	16	16	20
Library	74,902	9,965	242	83	84	107
Employee Benefits	46,802	6,227	151	52	53	67
TOTAL	496,359	66,037	1,605	550	558	711

County Treas Motor Vehicle Estimate	66,037
County Treas Recreational Vehicle Estimate	1,605
County Treas 16/20M Vehicle Estimate	550
County Treas Commercial Vehicle Tax Estimate	558
County Treas Watercraft Tax Estimate	711

Motor Vehicle Factor	0.13304
Recreational Vehicle Factor	0.00323
16/20M Vehicle Factor	0.00111
Commercial Vehicle Factor	0.00112
Watercraft Factor	0.00143

No assurance is provided.

City of Douglass, Kansas 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Water Utility	Water Replacement Reserve	0	28,380	28,380	12-825d
Sewer Utility	Sewer Improvement Reserve	0	41,108	118,892	12-825d
Solid Waste Utility	General	0	30,000	30,000	12-825d
Sewer Utility	Debt Service	0	21,178	10,822	12-825d
Sewer Utility	Special Highway	0	153,714	16,286	12-1,119
Water Utility	General	0	45,000	45,000	12-825d
Water Utility	Special Highway	0	50,000	0	12-1,119
	Totals	0	369,380	249,380	
	Adjustments*				
	Adjusted Totals	0	369,380	249,380	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Douglass, Kansas

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Industrial Development Taxable Series	10/30/2013	8/1/2024	3.80	112,000	50,000	2/1 & 8/1	8/1	1,101	15,812	1,309	15,021
Total G.O. Bonds					**50,000**			**1,101**	**15,812**	**1,309**	**15,021**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Rural Water District No. 6 Note	9/1/1982	7/1/2022	5.05	499,071	21,356	monthly	monthly	452	21,356	0	0
KDHE Loan 2405 Water System	9/26/2011	9/15/2025	3.53	65,843	22,901	2/1 & 8/1	2/1 & 8/1	775	3,843	638	3,980
KDHE Loan 1541-01 Sewer System	4/6/2004	3/1/2025	2.71	1,288,296	264,428	3/1 & 9/1	3/1 & 9/1	6,674	73,026	4,682	75,019
KDHE Loan 1788-01 Sewer System	2/4/2016	9/1/2036	2.20	493,808	430,537	3/1 & 9/1	3/1 & 9/1	9,338	24,517	8,795	25,059
Total Other					**739,222**			**17,239**	**122,742**	**14,115**	**104,058**
Total Indebtedness					**789,222**			**18,340**	**138,554**	**15,424**	**119,079**

No assurance is provided.

City of Douglass, Kansas

2023

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
2022 Caterpillar Backhoe Loader	7/15/2022	60	3.98	90,616	90,616	0	20,343
Totals					**90,616**	**0**	**20,343**

No assurance is provided.

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Douglass, Kansas
Butler County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$74,902	$83,064
Delinquent Tax	$2,200	$2,200
Motor Vehicle Tax	$9,325	$9,965
Recreational Vehicle Tax	$167	$242
16/20M Vehicle Tax	$144	$83
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$86,738	$95,554
Difference in Total Taxes:	$8,816	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,375,002	$9,287,344
Did Assessed Valuation Decrease?	No	
Levy Rate	8.944	8.944
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Douglass, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	135,088	135,333	130,406
Receipts:			
Ad Valorem Tax	365,341	360,558	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	17,162	7,000	7,000
Motor Vehicle Tax	56,841	47,407	47,969
Recreational Vehicle Tax	1,336	850	1,166
16/20M Vehicle Tax	885	734	399
Commercial Vehicle Tax	512	444	405
Watercraft Tax	0	518	517
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax (1% - General)	95,057	80,000	80,000
Compensating Use Tax (1% - General)	43,376	30,150	30,150
Local Sales Tax (1% - Property Relief)	57,034	80,000	80,000
Compensating Use Tax (1% - Property Relief)	26,026	30,150	30,150
Franchise Fees	54,008	65,000	65,000
Cereal Malt Beverage Permits	400	500	500
Sell/Vendor Licenses	0	200	200
Dog Tags/Impoundment Fees	0	250	250
Construction Permits	18,662	10,000	10,000
Fireworks Permits	0	3,000	3,000
Other Permits and License	0	500	500
Swimming Pool Admissions/Lessons	18,584	20,000	20,000
Copy Charges	0	50	50
FAX Charges	0	50	50
Events Charges	0	2,500	2,500
Fines and Forfeitures	31,526	36,000	36,000
Farming Proceeds	0	1,800	1,800
Reimbursements	13,404	1,500	1,500
Transfer from Solid Waste Utility Fund	0	30,000	30,000
Transfer from Water Utility Fund	0	45,000	45,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	240	100	100
Neighborhood Revitalization Rebate	-16,872	-17,451	-18,050
Miscellaneous	124,700	0	0
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	**908,222**	**836,810**	**476,156**
Resources Available:	**1,043,310**	**972,143**	**606,562**

City of Douglass, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,043,310	972,143	606,562
Expenditures:			
Administration	509,324	356,000	378,000
Planning	7,548	6,500	7,500
Public Safety	191,680	218,500	220,500
Storm Sewer Department	928	2,500	9,000
Street Department	125,642	157,537	196,037
Park Department	34,836	38,000	28,000
Swimming Pool Department	32,443	57,700	67,700
Animal Control	5,576	5,000	5,000
Sub-Total detail page	907,977	841,737	911,737
Cash Forward (2023 column)			94,662
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**907,977**	**841,737**	**1,006,399**
Unencumbered Cash Balance Dec 31	135,333	130,406	xxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	981,406	878,865	1,006,399
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,006,399
		Tax Required	399,837
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	399,837

No assurance is provided.

City of Douglass, Kansas

2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Salaries	370,076	208,000	210,000
Contractual	60,197	130,000	130,000
Commodities	41,430	18,000	18,000
Capital Outlay	37,621	0	20,000
Total	**509,324**	**356,000**	**378,000**
Planning			
Contractual	7,548	6,000	7,000
Commodities	0	500	500
Total	**7,548**	**6,500**	**7,500**
Public Safety			
Contractual	187,558	215,000	215,000
Commodities	359	2,000	4,000
Capital Outlay	3,763	1,500	1,500
Total	**191,680**	**218,500**	**220,500**
Storm Sewer Department			
Contractual	928	1,500	6,000
Commodities	0	1,000	3,000
Total	**928**	**2,500**	**9,000**
Street Department			
Salaries	83,337	80,500	80,500
Contractual	59	50,370	56,370
Commodities	12,906	15,000	20,000
Capital Outlay	8,745	5,000	5,000
Deweze Mower	0	0	27,500
Vehicle (Split between Sewer, Water, & Street GF)	20,595	6,667	6,667
Total	**125,642**	**157,537**	**196,037**
Park Department			
Contractual	8,667	23,000	20,000
Commodities	26,169	15,000	8,000
Total	**34,836**	**38,000**	**28,000**
Swimming Pool Department			
Salaries	2,363	21,700	21,700
Contractual	4,122	14,000	24,000
Commodities	22,561	20,000	20,000
Capital Outlay	3,397	2,000	2,000
Total	**32,443**	**57,700**	**67,700**
Animal Control			
Contractual	5,067	2,500	2,500
Commodities	509	2,500	2,500
Total	**5,576**	**5,000**	**5,000**
Page Total	**907,977**	**841,737**	**911,737**

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

City of Douglass, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,895	-18,937	0
Receipts:			
Ad Valorem Tax	9,753	14,097	xxxxxxxxxxxxxxxxxx
Delinquent Tax	534	0	0
Motor Vehicle Tax	1,886	1,194	1,876
Recreational Vehicle Tax	46	21	46
16/20M Vehicle Tax	1	18	16
Commercial Vehicle Tax	17	11	16
Watercraft Tax	0	13	20
Transfer from Sewer	0	21,178	10,822
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-425	-682	-706
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,812**	**35,850**	**12,090**
Resources Available:	**17,707**	**16,913**	**12,090**
Expenditures:			
Industrial Development Taxable Series	36,644	16,913	16,330
Cash Basis Reserve (2023 column)			11,395
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**36,644**	**16,913**	**27,725**
Unencumbered Cash Balance Dec 31	-18,937	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	15,763	16,913	27,725
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	27,725
See Tab B		Tax Required	15,635
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	15,635

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,000	11,164	6,216
Receipts:			
Ad Valorem Tax	70,336	74,902	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,410	2,200	2,200
Motor Vehicle Tax	6,952	9,325	9,965
Recreational Vehicle Tax	274	167	242
16/20M Vehicle Tax	190	144	83
Commercial Vehicle Tax	105	87	84
Watercraft Tax	0	102	107
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-3,318	-3,625	-3,750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**76,949**	**83,302**	**8,931**
Resources Available:	**85,949**	**94,466**	**15,147**
Expenditures:			
Appropriation to Library Board	74,785	88,250	88,250
Cash Forward			9,961
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**74,785**	**88,250**	**98,211**
Unencumbered Cash Balance Dec 31	11,164	6,216	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	88,452	88,250	98,211
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	98,211
		Tax Required	83,064
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	83,064

No assurance is provided.

City of Douglass, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	61,608	93,843	92,455
Receipts:			
Ad Valorem Tax	29,803	46,802	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,435	0	0
Motor Vehicle Tax	5,347	3,868	6,227
Recreational Vehicle Tax	126	69	151
16/20M Vehicle Tax	84	60	52
Commercial Vehicle Tax	48	36	53
Watercraft Tax	0	42	67
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,376	-2,265	-2,343
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,467**	**48,612**	**4,207**
Resources Available:	97,075	142,455	96,662
Expenditures:			
Employee Benefits	3,232	50,000	50,000
Cash Forward (2023 column)			98,562
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,232**	**50,000**	**148,562**
Unencumbered Cash Balance Dec 31	93,843	92,455	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	50,800	50,000	148,562
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,562
		Tax Required	51,900
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	51,900

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

No assurance is provided.

City of Douglass, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-152,811	-208,574	0
Receipts:			
State of Kansas Gas Tax	47,952	45,400	46,100
County Transfers Gas	7,627	7,080	7,190
Transfer from Sewer	0	153,714	16,286
Transfer from Water	0	50,000	0
Interest on Idle Funds			
Miscellaneous	**22,662**	0	0
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	**78,241**	**256,194**	**69,576**
Resources Available:	**-74,570**	**47,620**	**69,576**
Expenditures:			
Personal Services	120,877	47,620	47,620
Contractual Services	4,255	0	0
Commodities	8,667	0	0
Cash Forward (2023 column)			21,956
Miscellaneous	205	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,004**	**47,620**	**69,576**
Unencumbered Cash Balance Dec 31	-208,574	0	0
2021/2022/2023 Budget Authority Amount:	47,620	52,346	69,576

See Tab A
See Tab B

Adopted Budget

Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	167,481	240,279	105,406
Receipts:			
Charges for Services	354,163	365,000	375,000
Penalties	0	0	5,000
Set Up and Reconnection Fees	750	500	1,000
Water Taps and Connection Fees	0	0	200
Interest on Idle Funds	0	0	0
Miscellaneous	12,901	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**367,814**	**365,600**	**381,300**
Resources Available:	**535,295**	**605,879**	**486,706**
Expenditures:			
Personal Services	112,794	99,500	100,000
Contractual Services	10,696	55,000	55,000
Commodities	111,346	160,000	160,000
Capital Outlay	8,176	25,000	25,000
Water Tower	0	4,500	4,500
Vehicle (Split between Sewer, Water, & Street GF)	20,595	6,667	6,667
Rural Water District No. 6 Note	26,791	21,808	0
KDHE Loan 2405 Water System Loan	4,618	4,618	4,618
2022 Caterpillar Backhoe Loader (Split Water & Sewer)	0	0	10,172
Transfer to Special Highway	0	50,000	0
Transfers to Water Replacement Reserve Fund	0	28,380	28,380
Transfer to General Fund	0	45,000	45,000
Cash Forward (2023 column)			47,369
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**295,016**	**500,473**	**486,706**
Unencumbered Cash Balance Dec 31	240,279	105,406	0
2021/2022/2023 Budget Authority Amount:	468,033	534,806	486,706

No assurance is provided.

City of Douglass, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	300,060	429,238	226,116
Receipts:			
Charges for Services	266,873	260,000	260,000
Penalties	0	3,400	3,400
New Connections	0	100	100
Interest on Idle Funds	0	100	100
Miscellaneous	491	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**267,364**	**263,600**	**263,600**
Resources Available:	**567,424**	**692,838**	**489,716**
Expenditures:			
Personal Services	57,442	63,000	65,000
Contractual Services	6,476	40,000	40,000
Commodities	19,354	25,000	48,000
Vehicle (Split between Sewer, Water, & Street GF)	20,595	6,667	6,667
KDHE Loan 1788-01 Sewer System	33,855	33,855	33,855
KDHE Loan 1541-01 Sewer System	0	79,700	79,701
Deweze Mower	0	0	27,500
2022 Caterpillar Backhoe Loader (Split Water & Sewer)	0	0	10,172
Transfer to Debt Service	0	21,178	10,822
Transfer to Special Highway	0	153,714	16,286
Transfers to Sewer Improvement Reserve Fund	0	41,108	118,892
Cash Forward (2023 column)			30,321
Miscellaneous	464	2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**138,186**	**466,722**	**489,716**
Unencumbered Cash Balance Dec 31	429,238	226,116	0
2021/2022/2023 Budget Authority Amount:	386,377	468,242	489,716

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,557	45,962	47,262
Receipts:			
Charges for Services	167,790	175,000	175,000
Penalties	0	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**167,790**	**176,500**	**176,500**
Resources Available:	**191,347**	**222,462**	**223,762**
Expenditures:			
Contractual Services	144,777	145,000	145,000
Commodities	445	0	0
Transfers to General Fund	0	30,000	30,000
Cash Forward (2023 column)			48,562
Miscellaneous	163	200	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**145,385**	**175,200**	**223,762**
Unencumbered Cash Balance Dec 31	45,962	47,262	0
2021/2022/2023 Budget Authority Amount:	187,577	183,702	223,762

No assurance is provided.

City of Douglass, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	126,513	251,513
Receipts:			
Grants	126,513	125,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**126,513**	**125,000**	**0**
Resources Available:	**126,513**	**251,513**	**251,513**
Expenditures:			
New Park Equipment	0	0	110,000
Cash Forward (2023 column)			141,513
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**251,513**
Unencumbered Cash Balance Dec 31	126,513	251,513	0
2021/2022/2023 Budget Authority Amount:	0	0	251,513

No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Replacement Reserve		**Sewer Improvement Reserve**		**Capital Improvement Res - Admin**		**Capital Improvement Res - Streets**		**Capital Improvement Res - Pool**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	110,230	Cash Balance Jan 1	-21,305	Cash Balance Jan 1	12,200	Cash Balance Jan 1	179,131	Cash Balance Jan 1	32,425	312,681
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	Local Sales Tax (40% of 1% Property Relief)	38,022	None	0	None	0	None	0	
		Compensating Use Tax (40% of 1% Property Relief)	17,350							
Total Receipts	0	Total Receipts	55372	Total Receipts	0	Total Receipts	0	Total Receipts	0	55,372
Resources Available:	110,230	Resources Available:	34,067	Resources Available:	12,200	Resources Available:	179,131	Resources Available:	32,425	368,053
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Principal	71,506	None	0	None	0	None	0	
		Interest	8,194							
Total Expenditures	0	Total Expenditures	79,700	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	79,700
Cash Balance Dec 31	110,230	Cash Balance Dec 31	-45,633	Cash Balance Dec 31	12,200	Cash Balance Dec 31	179,131	Cash Balance Dec 31	32,425	**288,353** **
			See Tab B							**288,353** **

**Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Douglass, Kansas

will meet on August 31, 2022 at 6:30 PM at City Offices for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	907,977	45.426	841,737	43.052	1,006,399	399,837	43.052
Debt Service	36,644	1.144	16,913	1.683	27,725	15,635	1.683
Library	74,785	8.935	88,250	8.944	98,211	83,064	8.944
Employee Benefits	3,232	3.706	50,000	5.588	148,562	51,900	5.588
Special Highway	134,004		47,620		69,576		
Water Utility	295,016		500,473		486,706		
Sewer Utility	138,186		466,722		489,716		
Solid Waste Utility	145,385		175,200		223,762		
ARPA					251,513		
Non-Budgeted Funds-A	79,700						
Totals	1,814,929	59.211	2,186,915	59.267	2,802,170	550,436	59.267
						*Revenue Neutral Rate***	*53.447*
Less: Transfers	0		369,380		249,380		
Net Expenditure	1,814,929		1,817,535		2,552,790		
Total Tax Levied	494,651		496,359		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,354,174		8,375,002		9,287,344		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	110,000	110,000	50,000
Revenue Bonds	0	0	0
Other	987,426	985,613	739,222
Lease Purchase Principal	79,245	71,168	90,616
Total	1,176,671	1,166,781	879,838

*Tax rates are expressed in mills

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

Mike Powell

Official Title: City Clerk

No assurance is provided.

City of Douglass, Kansas 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	399,837	43.052	18,050
Debt Service	15,635	1.683	706
Library	83,064	8.944	3,750
Employee Benefits	51,900	5.588	2,343
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	550,436	59.267	24,849

2022 July 1 Valuation: 9,287,344

Valuation Factor: 9,287.344

Neighborhood Revitalization Subj to Rebate: 419,254

Neighborhood Revitalization factor: 419.254

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Douglass

Published in the Butler County Times-Gazette Aug 20, 2022

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

Mike Powell
Official Title: City Clerk

RESOLUTION NO. 04-2022

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

WHEREAS, the Revenue Neutral Rate for the City of Douglass was calculated as 53.447 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 31st 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Douglass shall levy a property tax rate exceeding the Revenue Neutral Rate by 5.82 mills.

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

ADOPTED this 31st day of August and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

RNR RESOLUTION ROLL CALL VOTE		
Name	Vote	Signature
Nate Knisley	N/A	
Jay Sanderson	Yes	
Bill Akers	Yes	
Kandyce Gunter	Yes	
Todd Martin	Yes	