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BUTLER COUNTY CLERK

State of Kansas
City
2026

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 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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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,247,391	483,151	39.406
Debt Service	10-113	8			
Library	12-1220	8	121,800	105,864	8.634
Employee Benefits	12-16, 102	9	94,132	56,715	4.626
		9			
Special Highway		10	96,956		
Water Utility		10	644,834		
Sewer Utility		11	552,989		
Solid Waste Utility		11	189,152		
ARPA		12			
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxxxxxx	2,947,254	645,730	52.666
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			12,261,004
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		16			

Revenue Neutral Rate	50.381
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
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Attest: 11-24-2025
Clatum Sattgood
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

No assurance is provided.

City of Douglass, Kansas

2026

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	462,135	48,697	1,303	541	440	0
Debt Service						
Library	101,266	10,671	286	119	96	0
Employee Benefits	54,246	5,716	153	63	52	0
TOTAL	617,647	65,084	1,742	723	588	0

County Treas Motor Vehicle Estimate	65,084				
County Treas Recreational Vehicle Estimate		1,742			
County Treas 16/20M Vehicle Estimate			723		
County Treas Commercial Vehicle Tax Estimate				588	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.10537				
Recreational Vehicle Factor		0.00282			
16/20M Vehicle Factor			0.00117		
Commercial Vehicle Factor				0.00095	
Watercraft Factor					0.00000

No assurance is provided.

City of Douglass, Kansas 2026

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
Water Utility	Water Replacement Reserve	50,000	15,000	15,000	12-825d
Sewer Utility	Sewer Improvement Reserve	100,000	118,892	118,892	12-825d
Solid Waste Utility	General	0	30,000	30,000	12-825d
Sewer Utility	Debt Service	9,812	10,822	10,822	12-825d
Sewer Utility	Special Highway	0	16,286	16,286	12-1,119
Water Utility	General	0	15,000	15,000	12-825d
Solid Waste Utility	Employee Benefits Fund	25,000	0	0	12-16,102
Sewer Utility	Capital Improvement Reserve Pool Fund	3,000	0	0	12-16,102
ARPA Fund	General Fund	104,220	0	0	12-16,102
	Totals	292,032	206,000	206,000	
	Adjustments*				
	Adjusted Totals	292,032	206,000	206,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided.

City of Douglass, Kansas

2026

STATEMENT OF INDEBTEDNE

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan 2405 Water System	9/26/2011	2/1/2027	3.53	65,843	10,957	2/1 & 8/1	2/1 & 8/1	349	4,268	205	4,420
KDHE Loan 1541-01 Sewer System	4/6/2004	3/1/2025	2.71	1,288,296	39,318	3/1 & 9/1	3/1 & 9/1	533	39,318	0	0
KDHE Loan 1788-01 Sewer System	2/4/2016	9/1/2036	2.20	493,808	355,347	3/1 & 9/1	3/1 & 9/1	6,802	26,180	6,289	26,759
KDHE Loan	8/1/2023	8/1/2044	2.02	295,000	295,000			1,022	12,105	979	12,351
Total Other					**700,622**			**8,706**	**81,871**	**7,473**	**43,530**
Total Indebtedness					**700,622**			**8,706**	**81,871**	**7,473**	**43,530**

No assurance is provided.

City of Douglass, Kansas

2026

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, 2025	Payments Due 2025	Payments Due 2026
2022 Caterpillar Backhoe Loader	7/15/2022	60	3.98	90,616	56,476	20,343	20,343
Tractor & Mower	9/1/2023	60	4.96	50,323	41,158	11,628	11,628
2023 Kubota	10/1/2023	60	4.96	36,635	29,503	8,368	8,368
Totals					**127,137**	**40,339**	**40,339**

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

No assurance is provided.

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

Budgeted Year: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$101,266	$105,864
Delinquent Tax	$2,200	$2,200
Motor Vehicle Tax	$10,961	$10,671
Recreational Vehicle Tax	$293	$286
16/20M Vehicle Tax	$100	$119
TOTAL TAXES	$114,820	$119,140
Difference in Total Taxes:	$4,320	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$11,726,842	$12,259,920
Did Assessed Valuation Decrease?	No	
Levy Rate	8.635	8.635
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

City of Douglass, Kansas 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	38,619	218,527	271,472
Receipts:			
Ad Valorem Tax	446,772	462,135	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,372	7,000	7,000
Motor Vehicle Tax	52,744	50,703	48,697
Recreational Vehicle Tax	1,354	1,358	1,303
16/20M Vehicle Tax	458	463	541
Commercial Vehicle Tax	0	459	440
Watercraft Tax	0	720	0
Gross Earning (Intangible) Tax		0	0
Local Sales Tax (1% - General)	148,139	140,000	140,000
Compensating Use Tax (1% - General)	136,215	115,000	115,000
Local Sales Tax (1% - Property Relief)	0	0	0
Compensating Use Tax (1% - Property Relief)	0	0	0
Franchise Fees	68,354	65,000	65,000
Local Alcoholic Liquor Tax	2,920	0	0
Cereal Malt Beverage Permits		500	500
Sell/Vendor Licenses		200	200
Dog Tags/Impoundment Fees		250	250
Construction Permits		6,000	6,000
Fireworks Permits		3,000	3,000
Other Permits and License	12,506	500	500
Swimming Pool Admissions/Lessons	15,621	20,000	20,000
Copy Charges		50	50
FAX Charges		50	50
Events Charges		2,500	2,500
Fines and Forfeitures	17,067	20,000	20,000
Farming Proceeds		1,800	1,800
Reimbursements	25,353	12,000	12,000
Transfer from Solid Waste Utility Fund	0	30,000	30,000
Transfer from Water Utility Fund	0	15,000	15,000
Donations	0	0	0
Transfer from Debt Service		657	657
Transfer from ARPA	104,220	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	25,940	10,000	10,000
Neighborhood Revitalization Rebate	-17,625	(14,783)	-17,720
Miscellaneous	18,914	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,070,324**	**960,562**	**492,768**
Resources Available:	**1,108,943**	**1,179,089**	**764,240**

City of Douglass, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	1,108,943	1,179,089	764,240
Expenditures:			
Administration	507,535	468,000	468,000
Planning	3,148	3,500	3,500
Public Safety	154,833	180,000	180,000
Storm Sewer Department	1,410	5,000	5,000
Street Department	129,408	168,417	168,417
Park Department	20,960	10,000	10,000
Swimming Pool Department	59,160	67,700	67,700
Animal Control	7,800	5,000	5,000
Library Department	6,162	0	0
Sub-Total detail page	890,416	907,617	907,617
Cash Reserve (2026 column)			339,774
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**890,416**	**907,617**	**1,247,391**
Unencumbered Cash Balance Dec 31	218,527	271,472	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,015,553	960,912	1,247,391
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,247,391
		Tax Required	483,151
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	483,151

No assurance is provided.

Desired Carryover Into 2027

Desired Carryover Amount:	$0
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	**$0**
Expenditures Must Be Changed by:	**$0**

Projected Carryover Into 2027

$271,472	2025 Ending Cash Balance (est.)
$492,768	2026 Non-AV Receipts (est.)
$483,151	2026 Ad Valorem Tax (est.)
$1,247,391	Total 2026 Resources Available
$934,937	Less 2024 Expenditures + 5%
$312,454	**Projected 2027 Carryover (est.)**

Estimated Mill Rate & Revenue Neutral Rate Comparison

39.409	2026 Estimated Fund Mill Rate
39.409	2025 Fund Mill Rate
50.381	**Revenue Neutral Rate (KSA 79-2988)**
52.670	2026 Estimated Total Mill Rate
52.670	2025 Total Mill Rate

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate

City of Douglass, Kansas 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	329,015	210,000	210,000
Contractual	115,264	140,000	140,000
Commodities	50,395	18,000	18,000
Capital Outlay	3,168	80,000	80,000
JW Douglass Addition		20,000	20,000
Other	9,693	0	0
Total	**507,535**	**468,000**	**468,000**
Planning			
Contracutal	3,069	3,000	3,000
Commodities	79	500	500
Total	**3,148**	**3,500**	**3,500**
Public Safety			
Contractual	15,301	174,500	174,500
Commodities	1,318	4,000	4,000
Butler County Sheriff	137,404		
Capital Outlay	0	1,500	1,500
Other	810		
Total	**154,833**	**180,000**	**180,000**
Storm Sewer Department			
Contractual	500	0	0
Commodities	910	5,000	5,000
Total	**1,410**	**5,000**	**5,000**
Street Department			
Salaries	22,312	0	0
Contractual	86,923	130,000	130,000
Commodities	6,721	20,000	20,000
Capital Outlay	0	5,000	5,000
Ventra Mower		3,865	3,865
Kubota		2,771	2,771
Backhoe		6,781	6,781
Other	35		
Truck Lease	13,417		
Total	**129,408**	**168,417**	**168,417**
Park Department			
Contractual	14,337	10,000	10,000
Commodities	277	0	0
Capital Outlay	5,703	0	0
Other	643		
Total	**20,960**	**10,000**	**10,000**
Swimming Pool Department			
Salaries	21,030	21,700	21,700
Contractual	10,611	24,000	24,000
Commodities	24,152	20,000	20,000
Capital Outlay	0	2,000	2,000
Other	3,367		
Total	**59,160**	**67,700**	**67,700**
Animal Control			
Contractual	6,831	2,500	2,500
Commodities	890	2,500	2,500
Capital Outlay			
Other	79		
Total	**7,800**	**5,000**	**5,000**
Library Department			
Contractual	6,162	0	0
Commodities		0	0
Capital Outlay		0	0
Total	**6,162**	**0**	**0**

Page Total	**890,416**	**907,617**	**907,617**

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

City of Douglass, Kansas 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	1,408	0	0
Receipts:			
Ad Valorem Tax	1,805	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	371	0	0
Motor Vehicle Tax	2,241	204	
Recreational Vehicle Tax	53	5	
16/20M Vehicle Tax	18	2	
Commercial Vehicle Tax		2	
Watercraft Tax		3	
Transfer from Sewer	9,812	0	0
Transfer from Water		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-71	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,229**	**216**	**0**
Resources Available:	**15,637**	**216**	**0**
Expenditures:			
Industrial Development Taxable Series		0	0
Transfer to General Fund		216	0
Principal	15,000		
Interest	637		
Cash Reserve (2026 column)			0
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**15,637**	**216**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	26,066	657	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,319	9,766	6,447
Receipts:			
Ad Valorem Tax	110,262	101,266	xxxxxxxxxxxxxxxxxx
Delinquent Tax		2,200	2,200
Motor Vehicle Tax		10,961	10,671
Recreational Vehicle Tax		293	286
16/20M Vehicle Tax		100	119
Commercial Vehicle Tax		99	96
Watercraft Tax		156	0
Payroll Deposit		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,810)	(3,239)	-3,883
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,452**	**111,836**	**9,489**
Resources Available:	**109,771**	**121,602**	**15,936**
Expenditures:			
Appropriation to Library Board	100,005	115,155	121,800
Qualifying budget credit			
Cash Forward	0		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**100,005**	**115,155**	**121,800**
Unencumbered Cash Balance Dec 31	9,766	6,447	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	112,289	136,226	121,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,800
		Tax Required	105,864
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	105,864

No assurance is provided.

City of Douglass, Kansas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53	25,000	33,513
Receipts:			
Ad Valorem Tax	49,937	54,246	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,291	0	0
Motor Vehicle Tax	6,846	5,667	5,716
Recreational Vehicle Tax	176	152	153
16/20M Vehicle Tax		52	63
Commercial Vehicle Tax	59	51	52
Watercraft Tax		80	0
Transfer from Solid Waste	25,000		
Transfer from Sewer	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,969	(1,735)	-2,080
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,340**	**58,513**	**3,904**
Resources Available:	81,393	83,513	37,417
Expenditures:			
Employee Benefits		50,000	50,000
Health Insurance	52,794		
Short-Term disability insurance	2,051		
Vision Insurance	1,548		
Cash Reserve (2026 column)			44,132
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56,393**	**50,000**	**94,132**
Unencumbered Cash Balance Dec 31	25,000	33,513	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	62,669	65,128	94,132
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,132
		Tax Required	56,715
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	56,715

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

No assurance is provided.

City of Douglass, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,874	8,024	28,680
Receipts:			
State of Kansas Gas Tax	41,875	45,020	45,020
County Transfers Gas	6,327	6,970	6,970
Transfer from Sewer	0	16,286	16,286
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,202**	**68,276**	**68,276**
Resources Available:	**56,076**	**76,300**	**96,956**
Expenditures:			
Personal Services	556	47,620	47,620
Contractual Services	12,562	0	0
Commodities	23,524	0	0
Capital Outlay	10,529		
Cash Reserve (2026 column)			49,336
Miscellaneous	881		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,052**	**47,620**	**96,956**
Unencumbered Cash Balance Dec 31	8,024	28,680	0
2024/2025/2026 Budget Authority Amount:	99,431	96,486	96,956

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	234,131	308,095	263,634
Receipts:			
Charges for Services	503,662	375,000	375,000
Penalties		5,000	5,000
Set Up and Reconnection Fees		1,000	1,000
Water Taps and Connection Fees		200	200
Use of Money & Property	966	0	0
Miscellaneous	4,337		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**508,965**	**381,200**	**381,200**
Resources Available:	**743,096**	**689,295**	**644,834**
Expenditures:			
Personal Services	185,598	100,000	100,000
Contractual Services	32,871	75,000	75,000
Commodities	135,856	160,000	160,000
Capital Outlay	10,529	25,000	25,000
Water Tower		4,500	4,500
Vehicle (Split between Sewer, Water, & Street GF)		0	0
Dump Truck (Split between Sewer, Water & Street GF)		0	0
KDHE Loan 2405 Water System Loan		4,617	4,617
2022 Caterpillar Backhoe Loader (Split Water & Sewer)		6,781	6,781
Ventrac Mower		3,865	3,865
2023 Kubota		2,771	2,771
Transfers to Water Replacement Reserve Fund	50,000	15,000	15,000
Transfer to General Fund		15,000	15,000
KDHE Loan 3080		13,127	13,127
Debt Services	5,796		
Lease Expense	13,417		
Other	934		
Cash Reserve (2026 column)			219,173
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**435,001**	**425,661**	**644,834**
Unencumbered Cash Balance Dec 31	308,095	263,634	0
2024/2025/2026 Budget Authority Amount:	475,537	575,614	644,834

No assurance is provided.

City of Douglass, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	511,127	425,889	289,389
Receipts:			
Charges for Services	329,997	260,000	260,000
Penalties		3,400	3,400
New Connections		100	100
Use of Money & Property	3,281		
Interest on Idle Funds		100	100
Miscellaneous	542		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**333,820**	**263,600**	**263,600**
Resources Available:	**844,947**	**689,489**	**552,989**
Expenditures:			
Personal Services	184,698	65,000	65,000
Contractual Services	37,861	40,000	40,000
Commodities	14,822	48,000	48,000
Capital Outlay	10,530	0	0
KDHE Loan 1788-01 Sewer System		32,982	32,982
KDHE Loan 1541-01 Sewer System		39,851	39,851
Sewer Maintenance		13,000	13,000
2022 Caterpillar Backhoe Loader (Split Water & Sewer)		10,172	10,172
Transfer to Debt Service	16,927	0	0
Transfer to Special Highway		16,286	16,286
Transfers to Sewer Improvement Reserve Fund	100,000	118,892	118,892
Transfer to Employee Benefits Fund		0	0
Ventrac Mower		3,865	3,865
Kubota Tractor		2,771	2,771
Backhoe		6,781	6,781
Transfer to Bond and Interest Fund	9,812		
Transfer to Capital Improvement Reserve Pool Fund	30,000		
Lease Expense	13,417		
Other	991		
Cash Reserve (2026 column)			152,889
Miscellaneous		2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**419,058**	**400,100**	**552,989**
Unencumbered Cash Balance Dec 31	425,889	289,389	0
2024/2025/2026 Budget Authority Amount:	466,751	601,037	552,989

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,158	11,152	12,652
Receipts:			
Charges for Services	197,968	175,000	175,000
Penalties		1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**197,968**	**176,500**	**176,500**
Resources Available:	**236,126**	**187,652**	**189,152**
Expenditures:			
Contractual Services	174,974	145,000	145,000
Commodities	0	0	0
Transfers to General Fund		30,000	30,000
Tranafer to Employee Benefits Fund	25,000	0	0
Transfer to Capital Improvement Reserve Street Fund	25,000	0	0
Cash Reserve (2026 column)			14,152
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**224,974**	**175,000**	**189,152**
Unencumbered Cash Balance Dec 31	11,152	12,652	0
2024/2025/2026 Budget Authority Amount:	248,223	216,158	189,152

No assurance is provided.

City of Douglass, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	253,026	0	0
Receipts:			
Grants	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**253,026**	**0**	**0**
Expenditures:			
New Park Equipment		0	0
Capital Outlay	148,806		
Transfer to General Fund	104,220		
Cash Reserve (2026 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**253,026**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	143,026	253,026	0

See Tab A

No assurance is provided.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Replacement Reser		**Sewer Improvement Reserve**		**Capital Improvement Res**		**Capital Improvement Res**		**Capital Improvement Res - I**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	160,230	Cash Balance Jan 1	71,131	Cash Balance Jan 1	62,200	Cash Balance Jan 1	79,827	Cash Balance Jan 1	32,425	405,813
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Water	50,000	Local Sales Tax (40% of 1% Property Relief)	76,852	None		Transfer from Solid Was	25,000	Transfer From Sewer Uti	30,000	
		Interest Income	3,281			Sales Tax	23,056			
		Transfer from Sewer Utility Fund	100,000							
Total Receipts	50,000	Total Receipts	180133	Total Receipts	0	Total Receipts	48056	Total Receipts	30000	308,189
Resources Available:	210,230	Resources Available:	251,264	Resources Available:	62,200	Resources Available:	127,883	Resources Available:	62,425	714,002
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Principal	89,802	Capital Outlay	40,212	Commodities	50,325	None		
		Interest	6,826							
Total Expenditures	0	Total Expenditures	96,628	Total Expenditures	40,212	Total Expenditures	50,325	Total Expenditures	0	187,165
Cash Balance Dec 31	210,230	Cash Balance Dec 31	154,636	Cash Balance Dec 31	21,988	Cash Balance Dec 31	77,558	Cash Balance Dec 31	62,425	**526,837** **
										526,837 **

**Note: These two block figures should agree.

No assurance is provided.

0 **NON-BUDGETED FUNDS (B)** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG & SRF Sewer Proj		**Water Loan Fund**		**Park Grant Fund**		**Community Garden Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	142	Cash Balance Dec 31	0	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		142
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		Loan Proceeds	179,609	Grant Proceeds	97,000	Gifts and Donations	1,260			
Total Receipts	0	Total Receipts	179609	Total Receipts	97000	Total Receipts	1260	Total Receipts	0	277,869
Resources Available:	142	Resources Available:	179,609	Resources Available:	97,000	Resources Available:	1,260	Resources Available:	0	278,011
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Capital Outlay	179,609	Capital Outlay	97,000					
Total Expenditures	0	Total Expenditures	179,609	Total Expenditures	97,000	Total Expenditures	0	Total Expenditures	0	276,609
Cash Balance Dec 31	142	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	1,260	Cash Balance Dec 31	0	**1,402** **
										1,402 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Douglass, Kansas

will meet on September 3rd, 2025 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 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 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	890,416	41.307	907,617	39.409	1,247,391	483,151	39.409
Debt Service	15,637	0.167	216				
Library	100,005	8.930	115,155	8.635	121,800	105,864	8.635
Employee Benefits	56,393	4.617	50,000	4.626	94,132	56,715	4.626
Special Highway	48,052		47,620		96,956		
Water Utility	435,001		425,661		644,834		
Sewer Utility	419,058		400,100		552,989		
Solid Waste Utility	224,974		175,000		189,152		
ARPA	253,026						
Non-Budgeted Funds-A	187,165						
Non-Budgeted Funds-B	276,609						
Totals	2,906,336	55.021	2,121,369	52.670	2,947,254	645,730	52.670
						*Revenue Neutral Rate***	*50.381*
Less: Transfers	292,032		206,000		206,000		
Net Expenditure	2,614,304		1,915,369		2,741,254		
Total Tax Levied	617,595		617,647		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	11,225,077		11,726,842		12,259,920		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	34,188		15,000		0		
Revenue Bonds	0		0		0		
Other	616,481		807,423		700,622		
Lease Purchase Principal	160,452		161,222		127,137		
Total	811,121		983,645		827,759		

*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 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	483,151	39.409	17,720
Debt Service			0
Library	105,864	8.635	3,883
Employee Benefits	56,715	4.626	2,080
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	645,730	52.670	23,683

2025 July 1 Valuation: 12,259,920

Valuation Factor: 12,259.920

Neighborhood Revitalization Subj to Rebate: 449,653

Neighborhood Revitalization factor: 449.653

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided.

City of Douglass

Published in the Butler County Times-Gazette
Aug 16, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Douglass, Kansas
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Debt Service	15,637	0.167	216				
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Assessed Valuation	11,225,077		11,726,842		12,259,920		

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Revenue Bonds	0	0	0
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Lease Purchase Principal	160,452	161,222	127,137
Total	811,121	983,645	827,759

*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.

3755630

RESOLUTION NO. 25-004

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 50.381 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3rd 2025 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 2.289 mills to 52.67.

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 3rd day of September and SIGNED by the Mayor.

Mayor Mike Shirley

Attested:

City Clerk Mike Powell

Roll Call Vote

A Roll Call Vote of the Douglass City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/3/2025
Resolution No. 25-004

Governing Body Member	Yes	No	No Vote
Jaycen Sanderson	1		
Bill Ayers	1		
Ken Phillips	1		
Kandyce Gunther	1		
Mark Roberts	1		
TOTAL	5		

Certified:

_____