

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 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

| | | 2015 Adopted Budget | | | |
|---|---------------|---------------------|-----------------------------------|-------------------------------|--|
| Table of Contents: | | Page No. | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2015 | | 2 | | | |
| Allocation of Vehicle Taxes | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebtedness | | 5 | | | |
| Statement of Lease-Purchases | | 6 | | | |
| Fund | K.S.A. | | | | |
| General | 79-1946 | 7 | 41,999,713 | 31,330,340 | 26.611 |
| Debt Service | 10-113 | 8 | 774,308 | | |
| Road & Bridge | 79-1946 | 9 | 5,985,931 | 3,557,234 | 3.021 |
| Ambulance | 65-6113 | 10 | 5,231,560 | 3,143,634 | 2.670 |
| Employee Benefits | 12-16,102 | 10 | 10,109,518 | 8,502,821 | 7.222 |
| Special Building | 19-15-116 | 11 | 564,187 | 67,283 | 0.057 |
| Special Liability | 75-6110 | 11 | 395,000 | 240,230 | 0.204 |
| Youth Services | 38-546 | 12 | 1,845,388 | 1,441,786 | 1.225 |
| | | | 66,905,605 | | |
| Emergency Telephone | | 13 | 1,109,312 | | |
| Motor Vehicle Operations | | 13 | 757,000 | | |
| Special Alcohol Programs | | 14 | 32,989 | | |
| Special Parks & Recreation | | 14 | 51,427 | | |
| Local County Sales Tax | | 15 | 5,406,262 | | |
| Non-Budgeted Funds-A | | 16 | | | |
| Non-Budgeted Funds-B | | 17 | | | |
| Non-Budgeted Funds-C | | 18 | | | |
| Totals | | xxxxx | 74,262,595 | 48,283,327 | 41.010 |
| Budget Summary | | 19 | | | |
| Budget Summary2 | | | | | |
| Neighborhood Revitalization Rebate | | | Vote publication required? | Yes | County Clerk's Use Only 1,177,348,947 Nov 1, 2014 Total Assessed Valuation |

Assisted by:

Address:

Email:

Attest: _____ 2014

County Clerk

Nancy Thellman

Jim Flory

Mike Gaughan

Governing Body

CERTIFICATE

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Douglas County

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| | | 2015 Adopted Budget | | | |
|---|---------------|---------------------|-----------------------------------|-------------------------------|--------------------------------------|
| | | Page No. | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | | | | |
| Computation to Determine Limit for 2015 | | 2 | | | |
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| | | | | | |
| | | | | | |
| Emergency Telephone | | 13 | 1,109,312 | | |
| Motor Vehicle Operations | | 13 | 757,000 | | |
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| | | | | | |
| Non-Budgeted Funds-A | | 16 | | | |
| Non-Budgeted Funds-B | | 17 | | | |
| Non-Budgeted Funds-C | | 18 | | | |
| | | | | | |
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| Budget Summary | | 19 | | | |
| Budget Summary2 | | | | | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | | Vote publication required? | Yes | |
| | | | | | Nov 1, 2014 Total Assessed Valuation |

Assisted by:

Address:

Email:

Attest: *[Signature]* 2014

County Clerk

Nancy Thellman *[Signature]*

Jim Flory *[Signature]*

Mike Gaughan *[Signature]*

Governing Body



Computation to Determine Limit for 2015

| | Amount of Levy |
|---|------------------------|
| 1. Total tax levy amount in 2014 budget | + \$ <u>42,962,895</u> |
| 2. Debt service levy in 2014 budget | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>42,962,895</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|-----------------------------|-------------------|
| 4. New improvements for 2014: | + <u>12,204,897</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>26,317,093</u> | |
| 5b. Personal property 2013 | - <u>31,636,815</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>8,241,810</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>20,446,707</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>1,175,830,126</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>1,155,383,419</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.01770</u> | |
| 11. Amount of increase (10 times 3) | + \$ <u>760,310</u> | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ <u>43,723,205</u> | |
| 13. Debt service levy in this 2015 budget | <u>0</u> | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | <u>43,723,205</u> | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | <u>1.50%</u> | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ <u>644,443</u> | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ <u>44,367,648</u> | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Douglas County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-------------------|-------------------|----------------------|
| General | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 2,455,583 | 2,127,790 | 415,567 |
| Receipts: | | | |
| Ad Valorem Tax | 25,674,847 | 26,995,000 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 393,875 | 424,000 | 425,000 |
| Motor Vehicle Tax | 2,393,185 | 2,416,000 | 2,447,000 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Gross Earnings (Intangible) Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| City and County Revenue Sharing | 0 | 0 | 0 |
| Antique Auto License Fees | 7,945 | 7,500 | 7,500 |
| Cable TV Franchise Fees | 23,841 | 24,000 | 24,000 |
| Charge for Services | 378,572 | 265,000 | 315,000 |
| Clinton Lake Reimbursement | 45,165 | 45,470 | 45,865 |
| Court Research Fees | 17,192 | 20,000 | 20,000 |
| Court Trustee Bond Forfeitures | 9,011 | 4,500 | 5,700 |
| Court Trustee Fees | 291,439 | 295,000 | 297,500 |
| DA's Diversion Charges | 94,711 | 87,000 | 87,000 |
| DNA Testing Fees | 2,245 | 500 | 500 |
| Fairgrounds Rental Income | 66,904 | 62,000 | 62,000 |
| Fees & Interest Delinquent Taxes | 402,691 | 375,000 | 385,000 |
| Inmate Fees | 66,756 | 66,000 | 66,000 |
| Juvenile Probation Fees | 475 | 500 | 500 |
| Labor & Equipment Reimbursements | 14,403 | 9,500 | 9,500 |
| Lease of County Property | 26,065 | 27,000 | 27,000 |
| Local Alcoholic Liquor | 13,618 | 13,500 | 14,200 |
| Local Sales Tax | 5,830,481 | 5,857,000 | 5,900,000 |
| Mortgage Registration Fees | 1,948,727 | 1,050,000 | 700,000 |
| Redemption Title Fees | 4,180 | 2,500 | 2,500 |
| Restitution Collection Trustee | 68,315 | 72,717 | 74,717 |
| Sale of Chemicals | 70,848 | 65,000 | 65,000 |
| Transfer from Motor Vehicle Operations | 100,000 | 58,214 | 0 |
| Zoning Permits | 159,573 | 140,000 | 140,000 |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | -27,881 | 127,000 | 183,000 |
| Miscellaneous | 95,350 | 95,000 | 95,000 |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 38,172,533 | 38,604,901 | 11,399,482 |
| Resources Available: | 40,628,116 | 40,732,691 | 11,815,049 |

Douglas County

2015

FUND PAGE - GENERAL

| Adopted Budget General | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Resources Available: | 40,628,116 | 40,732,691 | 11,815,049 |
| Expenditures: | | | |
| Administrator | 267,576 | 266,611 | 267,430 |
| Administrative Services | 955,993 | 1,186,503 | 1,961,062 |
| Agencies County Funded | 6,226,090 | 6,481,360 | 6,721,800 |
| Appraiser | 592,557 | 610,985 | 657,957 |
| CIP Projects - Capital Improvement | 4,075,270 | 4,561,977 | 4,590,559 |
| Commissioners | 507,978 | 357,200 | 439,400 |
| Community Service Work Program | 23,760 | 25,089 | 24,566 |
| Coroner | 158,237 | 175,751 | 175,890 |
| County Clerk | 352,379 | 347,866 | 352,084 |
| Countywide | 1,123,490 | 787,428 | 807,065 |
| Court Operating | 958,398 | 1,036,874 | 1,033,007 |
| Court Trustee | 406,192 | 419,809 | 426,486 |
| District Attorney | 1,574,890 | 1,608,615 | 1,676,765 |
| Elections | 360,631 | 392,090 | 392,905 |
| Emergency Communication Center | 455,123 | 509,979 | 496,214 |
| Emergency Management | 182,577 | 225,884 | 205,033 |
| Fairgrounds | 186,940 | 185,517 | 195,976 |
| First Responders | 72,623 | 72,200 | 76,700 |
| Fleet Operations | 1,185,190 | 1,333,468 | 1,436,638 |
| Geographic Information System | 164,989 | 164,213 | 175,549 |
| Heritage Conservation | 325,000 | 325,000 | 300,000 |
| Information Technology | 1,218,820 | 1,277,168 | 1,387,424 |
| Maintenance | 464,099 | 520,444 | 566,484 |
| Noxious Weeds | 254,116 | 295,441 | 293,663 |
| Parks | 192,302 | 197,842 | 209,744 |
| Register of Deeds | 236,381 | 240,676 | 251,456 |
| Shared Costs & Transfers | 4,086,000 | 4,154,779 | 4,181,454 |
| Sheriff | 4,422,560 | 4,578,766 | 4,587,902 |
| Sheriff Clinton Lake Patrol | 45,089 | 45,470 | 45,865 |
| Sheriff Inmate | 66,663 | 66,000 | 66,000 |
| Sheriff Jail | 5,612,809 | 6,038,267 | 6,116,400 |
| Sheriff Reentry Management | 157,359 | 167,778 | 168,344 |
| Sheriff Underwater Recovery | 15,840 | 16,500 | 16,500 |
| Sustainability Management | 43,532 | 48,782 | 57,674 |
| Treasurer | 235,150 | 228,162 | 241,961 |
| Utility Communication Equip Maint | 32,447 | 50,000 | 52,000 |
| Utilities | 848,056 | 849,533 | 886,135 |
| Utility Telephone | 153,510 | 169,000 | 172,300 |
| Zoning & Building Codes | 259,710 | 298,097 | 285,321 |
| Subtotal | 38,500,326 | 40,317,124 | 41,999,713 |
| Totals included in above amount: | | | |
| Transfer to Equipment Reserve | 1,782,487 | 728,300 | 491,400 |
| Transfer to Local County Sales Tax | 1,986,728 | 2,444,844 | 2,442,161 |
| Transfer to Employee Benefits | 460,625 | 483,656 | 507,839 |
| Transfer to CIP | 4,075,275 | 4,561,977 | 4,690,559 |
| Transfer to CIP Sales Tax | 467,887 | 0 | 0 |
| Transfer to Special Law Enforcement | 0 | 12,000 | 12,000 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 38,500,326 | 40,317,124 | 41,999,713 |
| Unencumbered Cash Balance Dec 31 | 2,127,790 | 415,567 | xxxxxxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 38,931,630 | 40,698,472 | 41,999,713 |
| Non-Appropriated Balance | | | 381,521 |
| Total Expenditure/Non-Appr Balance | | | 42,381,234 |
| Tax Required | | | 30,566,185 |
| Delinquent Comp Rate: | 2.5% | | 764,155 |
| Amount of 2014 Ad Valorem Tax | | | 31,330,340 |

Douglas County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|------------------|-------------------|----------------------|
| Road & Bridge | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 557,877 | 640,489 | 508,710 |
| Receipts: | | | |
| Ad Valorem Tax | 3,338,392 | 3,519,000 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 48,971 | 54,000 | 55,000 |
| Motor Vehicle Tax | 283,048 | 282,000 | 319,000 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Special City & County Highway | 2,099,307 | 1,690,000 | 1,675,000 |
| Labor & Equipment | 12,778 | 14,000 | 14,000 |
| Vehicle Rental Excise Tax | 0 | | |
| LPA Engineering Reimbursements | 0 | | |
| Weight Limit Permits | 2,455 | 2,500 | 2,500 |
| Hesper Maintenance Reimbursements | 12,235 | 12,235 | 0 |
| Transfer from Trafficway | 44,721 | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 80 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 5,841,987 | 5,573,735 | 2,065,500 |
| Resources Available: | 6,399,864 | 6,214,224 | 2,574,210 |

FUND PAGE - ROAD

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|------------------|-------------------|----------------------|
| Road & Bridge | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Resources Available: | 6,399,864 | 6,214,224 | 2,574,210 |
| Expenditures from detail page: | | | |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Subtotal | 0 | 0 | 0 |
| Personnel | 2,269,837 | 2,243,964 | 2,343,229 |
| Contractual | 1,404,789 | 1,569,950 | 1,606,242 |
| Commodities | 1,012,889 | 1,226,600 | 1,357,460 |
| Capital Outlay | 6,995 | 40,000 | 54,000 |
| Transfer to Equipment Reserve | 1,064,865 | 625,000 | 625,000 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 5,759,375 | 5,705,514 | 5,985,931 |
| Unencumbered Cash Balance Dec 31 | 640,489 | 508,710 | xxxxxxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 6,200,000 | 5,873,377 | 5,985,931 |
| Non-Appropriated Balance | | | 58,751 |
| Total Expenditure/Non-Appr Balance | | | 6,044,682 |
| Tax Required | | | 3,470,472 |
| Delinquent Comp Rate: 2.5% | | | 86,762 |
| Amount of 2014 Ad Valorem Tax | | | 3,557,234 |

Douglas County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-------------------------------|------------------------------------|----------------------|
| Ambulance | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 9 | 17,820 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 2,954,622 | 2,895,000 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 33,116 | 34,000 | 34,000 |
| Motor Vehicle Tax | 208,829 | 254,000 | 262,600 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| County Ambulance Fees | 2,033,880 | 1,850,000 | 1,868,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 5,230,447 | 5,033,000 | 2,164,600 |
| Resources Available: | 5,230,456 | 5,050,820 | 2,164,600 |
| Expenditures: | | | |
| Contractual | 253,721 | 253,589 | 255,681 |
| Commodities | 150,182 | 148,000 | 200,000 |
| Capital Outlay | 34,466 | 69,800 | 70,000 |
| City of Lawrence EMS Service | 4,099,117 | 4,117,293 | 4,454,837 |
| Transfer to Ambulance Capital Reserve | 675,000 | 462,138 | 135,000 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | 150 | | 116,042 |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 5,212,636 | 5,050,820 | 5,231,560 |
| Unencumbered Cash Balance Dec 31 | 17,820 | 0 | xxxxxxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 5,220,000 | 4,918,216 | 5,231,560 |
| | | Non-Appropriated Balance | |
| See Tab C | | Total Expenditure/Non-Appr Balance | 5,231,560 |
| | | Tax Required | 3,066,960 |
| | Delinquent Comp Rate: 2.5% | | 76,674 |
| | Amount of 2014 Ad Valorem Tax | | 3,143,634 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-------------------------------|------------------------------------|----------------------|
| Employee Benefits | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 426,964 | 331,584 | 148,122 |
| Receipts: | | | |
| Ad Valorem Tax | 7,054,935 | 7,550,000 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 112,510 | 121,000 | 124,000 |
| Motor Vehicle Tax | 676,639 | 668,000 | 684,300 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Transfer from General Fund | 460,625 | 483,656 | 507,839 |
| City of Lawrence & State Reimbs | 442,063 | 450,000 | 450,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 8,746,772 | 9,272,656 | 1,766,139 |
| Resources Available: | 9,173,736 | 9,604,240 | 1,914,261 |
| Expenditures: | | | |
| OASDI | 1,552,788 | 1,602,158 | 1,619,831 |
| Health Insurance | 4,501,584 | 5,001,584 | 5,207,831 |
| KPERS | 1,229,370 | 1,398,896 | 1,611,547 |
| Unemployment Insurance | 63,774 | 66,379 | 89,687 |
| KP&F | 1,241,625 | 1,386,901 | 1,580,622 |
| Transfer to Workers Compensation | 252,857 | 0 | 0 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | 154 | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 8,842,152 | 9,456,118 | 10,109,518 |
| Unencumbered Cash Balance Dec 31 | 331,584 | 148,122 | xxxxxxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 9,101,922 | 9,250,488 | 10,109,518 |
| | | Non-Appropriated Balance | 100,178 |
| See Tab C | | Total Expenditure/Non-Appr Balance | 10,209,696 |
| | | Tax Required | 8,295,435 |
| | Delinquent Comp Rate: 2.5% | | 207,386 |
| | Amount of 2014 Ad Valorem Tax | | 8,502,821 |

Douglas County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|---------------------|
| Special Building | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 353,929 | 580,987 | 494,787 |
| Receipts: | | | |
| Ad Valorem Tax | 299,061 | 59,000 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,211 | 3,800 | 3,800 |
| Motor Vehicle Tax | 16,791 | 21,000 | 5,600 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Reimbursement | 19,016 | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 338,079 | 83,800 | 9,400 |
| Resources Available: | 692,008 | 664,787 | 504,187 |
| Expenditures: | | | |
| Professional Services | 47,775 | 70,000 | 489,187 |
| Building Improvements | 63,246 | 100,000 | 75,000 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 111,021 | 170,000 | 564,187 |
| Unencumbered Cash Balance Dec 31 | 580,987 | 494,787 | xxxxxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 525,000 | 649,233 | 564,187 |
| Non-Appropriated Balance | | | 5642 |
| Total Expenditure/Non-Appr Balance | | | 569,829 |
| Tax Required | | | 65,642 |
| Delinquent Comp Rate: 2.5% | | | 1,641 |
| Amount of 2014 Ad Valorem Tax | | | 67,283 |

Adopted Budget

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|---------------------|
| Special Liability | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 207,114 | 132,920 | 152,479 |
| Receipts: | | | |
| Ad Valorem Tax | 14 | 131,500 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,247 | 300 | 300 |
| Motor Vehicle Tax | 9,835 | 2,759 | 11,800 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 11,096 | 134,559 | 12,100 |
| Resources Available: | 218,210 | 267,479 | 164,579 |
| Expenditures: | | | |
| Contractual | 10,290 | 30,000 | 110,000 |
| Transfer to Workers Compensation | 75,000 | 75,000 | 275,000 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | 10,000 | 10,000 |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 85,290 | 115,000 | 395,000 |
| Unencumbered Cash Balance Dec 31 | 132,920 | 152,479 | xxxxxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 189,109 | 199,286 | 395,000 |
| Non-Appropriated Balance | | | 3,950 |
| Total Expenditure/Non-Appr Balance | | | 398,950 |
| Tax Required | | | 234,371 |
| Delinquent Comp Rate: 2.5% | | | 5,859 |
| Amount of 2014 Ad Valorem Tax | | | 240,230 |

Douglas County

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------|------------------------------------|------------------|
| Youth Services | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 470,905 | 362,531 | 94,581 |
| Receipts: | | | |
| Ad Valorem Tax | 1,047,389 | 1,013,000 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 20,780 | 22,000 | 22,000 |
| Motor Vehicle Tax | 127,744 | 103,000 | 91,900 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20 M Vehicle Tax | 0 | 0 | 0 |
| Other County Reimbursements | 120,600 | 125,000 | 125,000 |
| State Reimbursements | 118,440 | 120,000 | 120,000 |
| Transfer from Juvenile Det Construction | 1,792 | | |
| Interest on Idle Funds | 999 | 2,000 | 2,800 |
| Miscellaneous | 903 | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 1,438,647 | 1,385,000 | 361,700 |
| Resources Available: | 1,909,552 | 1,747,531 | 456,281 |
| Expenditures: | | | |
| Personnel | 1,374,544 | 1,413,375 | 1,592,503 |
| Contractual | 89,070 | 124,400 | 133,980 |
| Commodities | 76,216 | 90,625 | 108,325 |
| Capital Outlay | 2,316 | 4,800 | 4,800 |
| Debt Payment | 4,827 | 0 | 0 |
| Transfer to Equipment Reserve | 0 | 12,000 | 0 |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | 48 | 7,750 | 5,780 |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 1,547,021 | 1,652,950 | 1,845,388 |
| Unencumbered Cash Balance Dec 31 | 362,531 | 94,581 | xxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 1,688,940 | 1,657,615 | 1,845,388 |
| | | Non-Appropriated Balance | 17,513 |
| | | Total Expenditure/Non-Appr Balance | 1,862,901 |
| | | Tax Required | 1,406,620 |
| | | Delinquent Comp Rate: 2.5% | 35,166 |
| | | Amount of 2014 Ad Valorem Tax | 1,441,786 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|------------------------------------|------------------|
| 0 | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 0 | 0 | 0 |
| | | Non-Appropriated Balance | 0 |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | | Delinquent Comp Rate: 2.5% | 0 |
| | | Amount of 2014 Ad Valorem Tax | 0 |

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|------------------|
| Emergency Telephone | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 450,587 | 666,212 | 602,212 |
| Receipts: | | | |
| 911 Emergency Telephone Tax | 508,305 | 508,000 | 505,000 |
| | | | |
| Interest on Idle Funds | 500 | 1,000 | 2,100 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 508,805 | 509,000 | 507,100 |
| Resources Available: | 959,392 | 1,175,212 | 1,109,312 |
| Expenditures: | | | |
| | | | |
| Contractual | 283,751 | 329,500 | 437,500 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 9,429 | 243,500 | 671,812 |
| | | | |
| Transfer to Equipment Reserve | 0 | 0 | 0 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 293,180 | 573,000 | 1,109,312 |
| Unencumbered Cash Balance Dec 31 | 666,212 | 602,212 | 0 |
| 2013/2014/2015 Budget Authority Amount | 620,000 | 850,043 | 1,109,312 |

Adopted Budget

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Motor Vehicle Operations | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 57,957 | 70,245 | 50,000 |
| Receipts: | | | |
| Vehicle Fees | 714,166 | 707,000 | 707,000 |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 714,166 | 707,000 | 707,000 |
| Resources Available: | 772,123 | 777,245 | 757,000 |
| Expenditures: | | | |
| | | | |
| Personnel | 568,782 | 638,981 | 691,314 |
| Contractual | 26,797 | 25,850 | 37,450 |
| Commodities | 5,299 | 3,200 | 9,500 |
| Capital Outlay | 0 | 0 | 0 |
| | | | |
| Transfer to Equipment Reserve | 1,000 | 1,000 | 1,000 |
| Transfer to General | 100,000 | 58,214 | 0 |
| | | | |
| Miscellaneous | | | 17,736 |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 701,878 | 727,245 | 757,000 |
| Unencumbered Cash Balance Dec 31 | 70,245 | 50,000 | 0 |
| 2013/2014/2015 Budget Authority Amount | 787,769 | 757,000 | 757,000 |

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Alcohol Programs | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 8,362 | 12,704 | 7,989 |
| Receipts: | | | |
| Alcohol Tax | 22,884 | 23,500 | 25,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 22,884 | 23,500 | 25,000 |
| Resources Available: | 31,246 | 36,204 | 32,989 |
| Expenditures: | | | |
| Alcohol/Drug Abuse Agencies | 18,542 | 28,215 | 32,989 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 18,542 | 28,215 | 32,989 |
| Unencumbered Cash Balance Dec 31 | 12,704 | 7,989 | 0 |
| 2013/2014/2015 Budget Authority Amount | 27,900 | 31,116 | 32,989 |

| Adopted Budget Special Parks & Recreation | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 110,109 | 23,727 | 37,227 |
| Receipts: | | | |
| Alcohol Tax | 13,618 | 13,500 | 14,200 |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| Total Receipts | 13,618 | 13,500 | 14,200 |
| Resources Available: | 123,727 | 37,227 | 51,427 |
| Expenditures: | | | |
| Recreational Facilities | 100,000 | 0 | 51,427 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 100,000 | 0 | 51,427 |
| Unencumbered Cash Balance Dec 31 | 23,727 | 37,227 | 0 |
| 2013/2014/2015 Budget Authority Amount | 100,000 | 35,609 | 51,427 |

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|------------------|-------------------|------------------|
| Local County Sales Tax | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 3,315,161 | 2,718,999 | 1,932,761 |
| Receipts: | | | |
| Special Assessments | 0 | 31,432 | 31,340 |
| Transfer from General | 1,986,728 | 2,444,844 | 2,442,161 |
| City of Lawrence | 0 | 0 | 1,000,000 |
| Interest on Idle Funds | | | |
| Miscellaneous | 30 | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 1,986,758 | 2,476,276 | 3,473,501 |
| Resources Available: | 5,301,919 | 5,195,275 | 5,406,262 |
| Expenditures: | | | |
| Bond Principal | 2,240,000 | 2,420,000 | 3,520,000 |
| Bond Interest | 342,920 | 842,514 | 781,719 |
| Future Payments | | | 1,104,543 |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 2,582,920 | 3,262,514 | 5,406,262 |
| Unencumbered Cash Balance Dec 31 | 2,718,999 | 1,932,761 | 0 |
| 2013/2014/2015 Budget Authority Amount: | 5,257,146 | 5,003,706 | 5,406,262 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| 0 | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2013/2014/2015 Budget Authority Amount: | 0 | 0 | 0 |

NOTICE OF BUDGET HEARING

The governing body of Douglas County

will meet on August 13th, 2014 at 6:35 p.m. at County Courthouse Meeting Room 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.

Detailed budget information is available at the Budget Office, 1100 Massachusetts, Lawrence KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.

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

| FUND | Prior Year Actual for 2013 | | Current Year Estimate for 2014 | | Proposed Budget Year for 2015 | | |
|----------------------------|----------------------------|------------------|--------------------------------|------------------|-----------------------------------|---------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem | Est. Tax Rate* |
| General | 38,500,326 | 22.749 | 40,317,124 | 23.786 | 41,999,713 | 31,330,340 | 26.645 |
| Debt Service | 480,162 | | 489,786 | | 774,308 | | |
| Road & Bridge | 5,759,375 | 2.958 | 5,705,514 | 3.101 | 5,985,931 | 3,557,234 | 3.025 |
| Ambulance | 5,212,636 | 2.618 | 5,050,820 | 2.551 | 5,231,560 | 3,143,634 | 2.674 |
| Employee Benefits | 8,842,152 | 6.251 | 9,456,118 | 6.653 | 10,109,518 | 8,502,821 | 7.231 |
| Special Building | 111,021 | 0.265 | 170,000 | 0.052 | 564,187 | 67,283 | 0.057 |
| Special Liability | 85,290 | | 115,000 | 0.116 | 395,000 | 240,230 | 0.204 |
| Youth Services | 1,547,021 | 0.928 | 1,652,950 | 0.893 | 1,845,388 | 1,441,786 | 1.226 |
| Emergency Telephone | 293,180 | | 573,000 | | 1,109,312 | | |
| Motor Vehicle Operations | 701,878 | | 727,245 | | 757,000 | | |
| Special Alcohol Programs | 18,542 | | 28,215 | | 32,989 | | |
| Special Parks & Recreation | 100,000 | | | | 51,427 | | |
| Local County Sales Tax | 2,582,920 | | 3,262,514 | | 5,406,262 | | |
| Non-Budgeted Funds-A | 11,753,891 | | | | | | |
| Non-Budgeted Funds-B | 356,508 | | | | | | |
| Non-Budgeted Funds-C | 436,530 | | | | | | |
| Totals | 76,781,432 | 35.769 | 67,548,286 | 37.152 | 74,262,595 | 48,283,327 | 41.062 |
| Less: Transfers | 10,941,724 | | 9,464,129 | | 9,179,959 | | |
| Net Expenditure | 65,839,708 | | 58,084,157 | | 65,082,636 | | |
| Total Tax Levied | 40,970,194 | | 42,962,895 | | XXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 1,145,442,725 | | 0 | | 1,175,830,126 | | |

Outstanding Indebtedness,

| | 2012 | 2013 | 2014 |
|-------------------|-------------------|-------------------|-------------------|
| January 1, | | | |
| G.O. Bonds | 19,951,000 | 17,665,000 | 29,335,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 19,951,000 | 17,665,000 | 29,335,000 |

*Tax rates are expressed in mills

| Other District Funds | Prior Year Actual 2013 | | Current Yr Estimate 2014 | | Proposed Budget Year 2015 | | | |
|----------------------------|------------------------|------------------|--------------------------|------------------|---------------------------|---------------------|----------------|-----------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Expenditures | 2013 Ad Valorem Tax | Est. Tax Rate* | July 1 Est. Valuation |
| Clinton Cemetery | 22,885 | 0.826 | 8,500 | 0.953 | 40,244 | 9,446 | 1.054 | 8,965,388 |
| Colyer Cemetery | 16,786 | 0.631 | 18,240 | 0.636 | 35,278 | 16,205 | 0.699 | 23,185,016 |
| East View Cemetery | 2,012 | 0.610 | 2,300 | 0.852 | 9,250 | 3,302 | 0.912 | 3,620,637 |
| Maple Grove Cemetery | 5,851 | 0.796 | 7,000 | 0.909 | 28,200 | 7,866 | 0.886 | 8,878,253 |
| Rock Creek Cemetery | 1,300 | 0.632 | 1,700 | 0.621 | 4,213 | 1,500 | 0.696 | 2,154,806 |
| Stull Cemetery | 18,181 | 1.125 | 20,000 | 1.110 | 27,285 | 16,032 | 1.189 | 13,480,413 |
| Twin Mound Cemetery | 1,000 | 0.916 | 1,500 | 0.885 | 6,000 | 1,152 | 0.790 | 1,458,359 |
| Hesper Charter Road Improv | 12,235 | 0.000 | 11,926 | 0.000 | 8,823 | 0 | 0.000 | 0 |

Notice of Vote:

The governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers.

| District: | Douglas County | Clinton Cemetery | East View Cemetery | Rock Creek Cemetery |
|--------------------------------------|----------------|------------------|--------------------|---------------------|
| members voted in favor of the budget | 3 | 1 | 6 | 6 |
| members voted against the budget | 0 | 0 | 0 | 0 |

Jamie Shew-County Clerk

Special District Name: **Clinton Cemetery**
 Name of County: **Douglas County**

State of Kansas
 Special District

2015

**FUND PAGE - GENERAL
 Adopted Budget**

| | Prior Year Actual 2013 | Current Year Estimate 2014 | Proposed Budget Year 2015 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 42,003 ✓ | 27,866 | 29,318 |
| Receipts: | | | |
| Ad Valorem Tax | 7,722 | 8,900 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 67 | 136 | 100 |
| Motor Vehicle Tax | 902 | 852 | 1,033 ✓ |
| Recreational Vehicle Tax | 20 | 26 | 25 |
| 16/20M Vehicle Tax | 36 | 38 | 34 ✓ |
| LAVTR | | | |
| Slider | | | |
| Watercraft | | | 288 ✓ |
| Interest on Idle Funds | | | |
| Total Receipts | 8,748 | 9,952 | 1,480 |
| Resources Available: | 50,751 | 37,818 | 30,798 |
| Expenditures: | | | |
| Mowing | 5,500 | 6,500 | 7,500 |
| Operations | 1,910 | 2,000 | 32,744 |
| Repairs & Maintenance | 9,908 | | |
| Gravel | 2,368 | | |
| Tree Maintenance | 3,200 | | |
| Total Expenditures | 22,885 | 8,500 | 40,244 |
| Unencumbered Cash Balance Dec 31 | 27,866 ✓ | 29,318 | XXXXXXXXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 40,244 |
| Tax Required | | | 9,446 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2014 Ad Valorem Tax | | | 9,446 |

July 2014
 Assessed Value
 8,965,388 ✓

Estimated 2014
 Mill Levy
 1.054

Levy Limit 9,446
 Difference 0

Lanae L. Heric, President
 Board Member

**Clinton Cemetery
Douglas County**

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|-------------------------------------|------------------------|
| 1. Tax levy amount in 2014 budget | + \$ <u>9,139</u> |
| 2. Debt service levy in 2014 budget | - \$ <u> </u> |
| 3. Tax levy excluding debt service | \$ <u>9,139</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|----------------------|-------------------|
| 4. New improvements for 2014: | + <u>121,633</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>187,873</u> | |
| 5b. Personal property 2013 | - <u>1,057,578</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u> 0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>41,819</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>163,452</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>8,965,388</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>8,801,936</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.01857</u> | |
| 11. Amount of increase (10 times 3) | | + \$ <u>170</u> |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | | \$ <u>9,309</u> |
| 13. Debt Service Levy in this 2015 Budget | | <u>0</u> |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | | <u>9,309</u> |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | | <u>1.50%</u> |
| 16. Consumer Price Index adjustment (3 times 15) | | \$ <u>137</u> |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | | \$ <u>9,446</u> |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Special District Name: **Colyer Cemetery**

State of Kansas
Special District

Name of County: **Douglas County**

2015

**FUND PAGE - GENERAL
Adopted Budget**

| | Prior Year Actual 2013 | Current Year Estimate 2014 | Proposed Budget Year 2015 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 20,815 | 19,686 | 17,254 |
| Receipts: | | | |
| Ad Valorem Tax | 13,790 | 14,019 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 215 | 250 | 175 |
| Motor Vehicle Tax | 1,516 | 1,405 | 1,488 |
| Recreational Vehicle Tax | 36 | 31 | 31 |
| 16/20M Vehicle Tax | 100 | 103 | 93 |
| LAVTR | | | |
| Slider | | | |
| Watercraft | | | 32 |
| Interest on Idle Funds | | | |
| Total Receipts | 15,657 | 15,808 | 1,819 |
| Resources Available: | 36,472 | 35,494 | 19,073 |
| Expenditures: | | | |
| Mowing | 16,650 | 18,000 | 19,000 |
| Bonding Insurance | 36 | 40 | 40 |
| Operations | 100 | 200 | 16,238 |
| Total Expenditures | 16,786 | 18,240 | 35,278 |
| Unencumbered Cash Balance Dec 31 | 19,686 | 17,254 | xxxxxxxxxxxxxxxxxxxx |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 35,278 |
| Tax Required | | | 16,205 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2014 Ad Valorem Tax | | | 16,205 |

July 2014
Assessed Value
23,185,016

Estimated 2014
Mill Levy
0.699

Levy Limit 14,705
Difference 1,500


Board Member

**Colyer Cemetery
Douglas County**

2015

Computation to Determine Limit for 2015

| | <u>Amount of Levy</u> |
|-------------------------------------|-----------------------|
| 1. Tax levy amount in 2014 budget | + \$ <u>14,306</u> |
| 2. Debt service levy in 2014 budget | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>14,306</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|-------------------|-------------------|
| 4. New improvements for 2014: | + <u>240,133</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>327,822</u> | |
| 5b. Personal property 2013 | - <u>499,368</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>54,230</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>294,363</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>23,185,016</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>22,890,653</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.01286</u> | |
| 11. Amount of increase (10 times 3) | + \$ <u>184</u> | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ <u>14,490</u> | |
| 13. Debt Service Levy in this 2015 Budget | <u>0</u> | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | <u>14,490</u> | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | <u>1.50%</u> | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ <u>215</u> | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ <u>14,705</u> | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

**East View Cemetery
Douglas County**

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|-------------------------------------|-----------------------|
| 1. Tax levy amount in 2014 budget | + \$ <u>2,925</u> |
| 2. Debt service levy in 2014 budget | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>2,925</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|------------------|-------------------|
| 4. New improvements for 2014: | + <u>46,341</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>91,358</u> | |
| 5b. Personal property 2013 | - <u>89,207</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>2,151</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>38,709</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>87,201</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>3,620,637</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>3,533,436</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.02468</u> | |
| 11. Amount of increase (10 times 3) | + \$ <u>72</u> | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ <u>2,997</u> | |
| 13. Debt Service Levy in this 2015 Budget | <u>0</u> | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | <u>2,997</u> | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | <u>1.50%</u> | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ <u>44</u> | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ <u>3,041</u> | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

**Maple Grove Cemetery
Douglas County**

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|-------------------------------------|-----------------------|
| 1. Tax levy amount in 2014 budget | + \$ <u>7,954</u> |
| 2. Debt service levy in 2014 budget | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>7,954</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|------------------|-------------------|
| 4. New improvements for 2014: | + <u>51,371</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>180,750</u> | |
| 5b. Personal property 2013 | - <u>242,269</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>13,814</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>65,185</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>8,878,253</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>8,813,068</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.00740</u> | |
| 11. Amount of increase (10 times 3) | + \$ <u>59</u> | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ <u>8,013</u> | |
| 13. Debt Service Levy in this 2015 Budget | <u>0</u> | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | <u>8,013</u> | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | <u>1.50%</u> | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ <u>119</u> | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ <u>8,132</u> | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Special District Name: **Rock Creek Cemetery**

State of Kansas
Special District

Name of County: **Douglas County**

2015

**FUND PAGE - GENERAL
Adopted Budget**

| | Prior Year Actual 2013 | Current Year Estimate 2014 | Proposed Budget Year 2015 |
|----------------------------------|---------------------------|---|------------------------------|
| Unencumbered Cash Balance Jan 1 | 2,486 | 2,924 | 2,593 |
| Receipts: | | | |
| Ad Valorem Tax | 1,253 | 1,246 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 12 | 0 | 0 |
| Motor Vehicle Tax | 78 | 103 | 101 |
| Recreational Vehicle Tax | 2 | 3 | 2 |
| 16/20M Vehicle Tax | | 17 | 15 |
| LAVTR | | | |
| Slider | | | |
| Watercraft | | | 2 |
| Openings & Closings | 250 | | |
| Donations | 143 | | |
| Interest on Idle Funds | | | |
| Total Receipts | 1,738 | 1,369 | 120 |
| Resources Available: | 4,224 | 4,293 | 2,713 |
| Expenditures: | | | |
| Mowing | 1,300 | 1,700 | 4,213 |
| Total Expenditures | 1,300 | 1,700 | 4,213 |
| Unencumbered Cash Balance Dec 31 | 2,924 | 2,593 | XXXXXXXXXXXXXXXXXXXX |
| | | Non-Appropriated Balance | |
| | | Total Expenditures and Non-Appropriated Balance | 4,213 |
| | | Tax Required | 1,500 |
| | | Delinquency Computation % Rate | 0 |
| | | Amount 2014 Ad Valorem Tax | 1,500 |

July 2014
Assessed Value
2,154,806

Estimated 2014
Mill Levy
0.696

Levy Limit 1,310
Difference 189

M. Robuta Peterson
Board Member

**Rock Creek Cemetery
Douglas County**

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|-------------------------------------|-----------------------|
| 1. Tax levy amount in 2014 budget | + \$ <u>1,291</u> |
| 2. Debt service levy in 2014 budget | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>1,291</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|------------------|-------------------|
| 4. New improvements for 2014: | + <u>0</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>42,279</u> | |
| 5b. Personal property 2013 | - <u>48,910</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>0</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>0</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>2,154,806</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>2,154,806</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.00000</u> | |
| 11. Amount of increase (10 times 3) | + \$ <u>0</u> | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ <u>1,291</u> | |
| 13. Debt Service Levy in this 2015 Budget | <u>0</u> | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | <u>1,291</u> | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | <u>1.50%</u> | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ <u>19</u> | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ <u>1,310</u> | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Special District Name: **Stull Cemetery**

State of Kansas
Special District

Name of County: **Douglas County**

2015

**FUND PAGE - GENERAL
Adopted Budget**

| | Prior Year Actual 2013 | Current Year Estimate 2014 | Proposed Budget Year 2015 |
|---|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 14,441 ✓ | 12,751 | 9,306 |
| Receipts: | | | |
| Ad Valorem Tax | 14,580 | 14,527 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 165 | 338 | 100 |
| Motor Vehicle Tax | 1,687 | 1,636 | 1,745 ✓ |
| Recreational Vehicle Tax | 30 | 24 | 32 ✓ |
| 16/20M Vehicle Tax | 30 | 30 | 38 ✓ |
| LAVTR | | | |
| Slider | | | |
| Watercraft | | | 32 ✓ |
| Interest on Idle Funds | | | |
| Total Receipts | 16,491 | 16,555 | 1,947 |
| Resources Available: | 30,932 | 29,306 | 11,253 |
| Expenditures: | | | |
| Mowing | 15,600 | 17,000 | 22,285 |
| Operations | 2,581 | 3,000 | 5,000 |
| Total Expenditures | 18,181 | 20,000 | 27,285 |
| Unencumbered Cash Balance Dec 31 | 12,751 ✓ | 9,306 | XXXXXXXXXXXXXXXXXXXX |
| Non-Appropriated Balance | | | |
| Total Expenditures and Non-Appropriated Balance | | | 27,285 |
| Tax Required | | | 16,032 |
| Delinquency Computation % Rate | | | 0 |
| Amount 2014 Ad Valorem Tax | | | 16,032 |

July 2014
Assessed Value
13,480,413 ✓

Estimated 2014
Mill Levy
1.189

Levy Limit 16,033
Difference 0



Board Member

2015

**Stull Cemetery
Douglas County**

Computation to Determine Limit for 2015

| | Amount of Levy |
|-------------------------------------|-----------------------|
| 1. Tax levy amount in 2014 budget | + \$ <u>14,976</u> |
| 2. Debt service levy in 2014 budget | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>14,976</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|-------------------|-------------------|
| 4. New improvements for 2014: | + <u>136,238</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>203,889</u> | |
| 5b. Personal property 2013 | - <u>381,556</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>573,054</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>709,292</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>13,480,413</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>12,771,121</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.05554</u> | |
| 11. Amount of increase (10 times 3) | | + \$ <u>832</u> |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | | \$ <u>15,808</u> |
| 13. Debt Service Levy in this 2015 Budget | | <u>0</u> |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | | <u>15,808</u> |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | | <u>1.50%</u> |
| 16. Consumer Price Index adjustment (3 times 15) | | \$ <u>225</u> |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | | \$ <u>16,033</u> |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Special District Name: **Twin Mound Cemetery**

State of Kansas
Special District

Name of County: **Douglas County**

2015

FUND PAGE - GENERAL

Adopted Budget

| | Prior Year Actual 2013 | Current Year Estimate 2014 | Proposed Budget Year 2015 |
|----------------------------------|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 4,444 | 4,825 | 4,734 |
| Receipts: | | | |
| Ad Valorem Tax | 1,258 | 1,248 | XXXXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 11 | 0 | 0 |
| Motor Vehicle Tax | 103 | 152 | 104 |
| Recreational Vehicle Tax | 4 | 4 | 5 |
| 16/20M Vehicle Tax | 5 | 5 | 4 |
| LAVTR | | | |
| Slider | | | |
| Watercraft | | | 1 |
| Interest on Idle Funds | | | |
| Total Receipts | 1,381 | 1,409 | 114 |
| Resources Available: | 5,825 | 6,234 | 4,848 |
| Expenditures: | | | |
| Mowing | 1,000 | 1,500 | 6,000 |
| Total Expenditures | 1,000 | 1,500 | 6,000 |
| Unencumbered Cash Balance Dec 31 | 4,825 | 4,734 | XXXXXXXXXXXXXXXXXXXX |

July 2014
Assessed Value
1,458,359

Estimated 2014
Mill Levy
0.790

| | |
|---|--------------|
| Non-Appropriated Balance | |
| Total Expenditures and Non-Appropriated Balance | 6,000 |
| Tax Required | 1,152 |
| Delinquency Computation % Rate | 0 |
| Amount 2014 Ad Valorem Tax | 1,152 |

Levy Limit 1,294
Difference -142


Board Member

**Twin Mound Cemetery
Douglas County**

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|-------------------------------------|-----------------------|
| 1. Tax levy amount in 2014 budget | + \$ <u>1,274</u> |
| 2. Debt service levy in 2014 budget | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>1,274</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|------------------|-------------------|
| 4. New improvements for 2014: | + <u>1,650</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>29,909</u> | |
| 5b. Personal property 2013 | - <u>42,882</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2014: | <u>3</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, and 6) | <u>1,653</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>1,458,359</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>1,456,706</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.00113</u> | |
| 11. Amount of increase (10 times 3) | + \$ <u>1</u> | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ <u>1,275</u> | |
| 13. Debt Service Levy in this 2015 Budget | <u>0</u> | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | <u>1,275</u> | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | <u>1.50%</u> | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ <u>19</u> | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ <u>1,294</u> | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Affidavit in Proof of Publication

STATE OF KANSAS
Douglas County

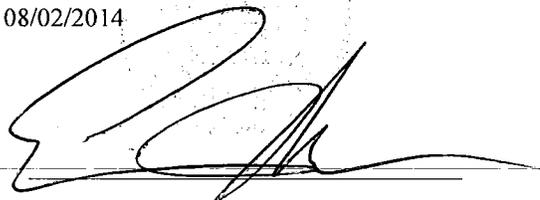
Eric Moore of the Legal Dept. of the Lawrence Daily Journal-World being first duly sworn, deposes and says:

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

Said newspaper is published daily 365 days a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice and been admitted at the post office of Lawrence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive days/weeks the first publication thereof being made as aforesaid on 08/02/2014 with publications being made on the following dates:

08/02/2014



Subscribed and sworn to before me this



Notary Public

My Appointment expires: March 15, 2015

Notary And Affidavit \$0.00

Additional Copies \$0.00

Publication Charges \$195.60

\$195.60



(First published in the Lawrence Daily Journal-World, August 2, 2014)

NOTICE OF BUDGET HEARING
The governing body of Douglas County will meet on August 13, 2014 at 6:35 p.m. at County Courthouse Meeting Room 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. Detailed budget information is available at the Budget Office, 1100 Massachusetts, Lawrence KS and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 Budget. Estimated Tax Rates is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | |
|----------------------------|------------------------|-----------------|----------------------------|-----------------|---------------------------|-----------------------------------|
| | Expenditures | Actual Tax Rate | Expenditures | Actual Tax Rate | Authority of Expenditures | 2014 Ad Valorem Tax Est. Tax Rate |
| General | 38,600,326 | 22.749 | 40,817,224 | 23.786 | 41,999,713 | \$1,330,340 26.645 |
| Debt Service | 480,162 | | 489,786 | | 774,308 | |
| Road & Bridge | 5,769,376 | 2.958 | 5,705,54 | 3.101 | 9,865,931 | 3,657,234 3.025 |
| Ambulance | 5,212,636 | 2.618 | 5,050,820 | 2.651 | 6,231,660 | 3,148,634 2.674 |
| Employee Benefits | 8,842,152 | 6.251 | 9,456,118 | 6.653 | 10,109,518 | 8,502,821 7.231 |
| Special Building | 111,021 | 0.265 | 170,000 | 0.052 | 564,167 | 67,283 0.057 |
| Special Liability | 85,920 | | 115,000 | 0.116 | 395,000 | 240,230 0.804 |
| Youth Services | 1,547,021 | 3.0928 | 1,652,950 | 0.893 | 1,845,388 | 1,441,766 1.226 |
| Emergency Response | 293,180 | | 673,000 | | 1,109,812 | |
| Motor Vehicle Operations | 70,1878 | | 727,245 | | 767,000 | |
| Special Alcohol Programs | 18,542 | | 28,215 | | 32,989 | |
| Special Parks & Recreation | 100,000 | | | | 61,427 | |
| Local County Sales Tax | 2,582,920 | | 3,262,514 | | 5,406,262 | |
| Non-Budgeted Funds A | 11,753,891 | | | | | |
| Non-Budgeted Funds B | 356,508 | | | | | |
| Non-Budgeted Funds C | 436,630 | | | | | |
| Totals | 176,781,492 | 35.769 | 67,548,286 | 37.162 | 74,262,696 | 46,283,827 141.062 |
| Less: Transfers | 10,941,724 | | 9,464,129 | | 9,179,859 | |
| Net Expenditure | 65,839,708 | | 58,084,157 | | 65,082,836 | |
| Total Tax Levied | 40,970,194 | | 42,962,895 | | XXXXXXX,XXX | |
| Assessed Valuation | 1,145,442,725 | | | | 1,175,830,126 | |
| Outstanding Debt | | | | | | |

| | 2013 | 2014 | 2015 |
|-------------------|-------------------|-------------------|-------------------|
| G.O. Bonds | 19,951,000 | 17,865,000 | 29,335,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 19,951,000 | 17,865,000 | 29,335,000 |

*Tax rates are expressed in mills

| Other District | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | |
|-----------------------------|------------------------|-----------------|----------------------------|-----------------|----------------------|-------------------------|
| | Expenditures | Actual Tax Rate | Expenditures | Actual Tax Rate | 2013 Ad Valorem Tax | Est. Tax Rate |
| Climbn Cemetery | 22,885 | 0.826 | 6,600 | 0.953 | 40,244 | 9,446 1.054 8,965,388 |
| Coyler Cemetery | 16,786 | 0.631 | 18,240 | 0.636 | 35,278 | 16,205 0.659 23,165,015 |
| East View Cemetery | 2,012 | 0.610 | 2,300 | 0.852 | 9,250 | 3,302 0.912 3,620,637 |
| Maple Grove Cemetery | 5,851 | 0.766 | 7,000 | 0.909 | 28,200 | 7,866 886 8,878,253 |
| Rock Creek Cemetery | 1,300 | 0.632 | 1,700 | 0.621 | 4,213 | 1,600 0.696 2,164,806 |
| Stull Cemetery | 18,181 | 1.125 | 20,000 | 1.110 | 27,285 | 16,032 1.389 13,480,413 |
| Twin Mound Cemetery | 1,000 | 0.916 | 1,500 | 0.885 | 6,000 | 1,152 0.790 1,488,959 |
| Hesper Charter Road Improve | 12,235 | 0.000 | 11,926 | 0.000 | 8,823 | 0 0.000 0 |

Notice of Vote: The governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers.

| | Douglas County | Climbn Cemetery | East View Cemetery | Rock Creek Cemetery |
|--------------------------------------|----------------|-----------------|--------------------|---------------------|
| members voted in favor of the budget | 3 | 1 | 6 | 6 |
| members voted against the budget | 0 | 0 | 0 | 0 |

James Shew, County Clerk

NOTICE OF BUDGET HEARING

The governing body of Douglas County

will meet on August 13, 2014 at 6:35 p.m. at County Courthouse Meeting Room 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. Detailed budget information is available at the Budget Office, 1100 Massachusetts, Lawrence KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | | |
|----------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Est. Tax Rate* |
| General | 38,500,326 | 22.749 | 40,317,124 | 23.786 | 41,999,713 | 31,330,340 | 26.645 |
| Debt Service | 480,162 | | 489,786 | | 774,308 | | |
| Road & Bridge | 5,759,375 | 2.958 | 5,705,54 | 3.101 | 5,985,931 | 3,557,234 | 3.025 |
| Ambulance | 5,212,636 | 2.618 | 5,050,820 | 2.551 | 5,231,560 | 3,143,634 | 2.674 |
| Employee Benefits | 8,842,152 | 6.251 | 9,456,118 | 6.653 | 10,109,518 | 8,502,821 | 7.231 |
| Special Building | 111,021 | 0.265 | 170,000 | 0.052 | 564,187 | 67,283 | 0.057 |
| Special Liability | 85,920 | | 115,000 | 0.116 | 395,000 | 240,230 | 0.204 |
| Youth Services | 1,547,021 | 0.928 | 1,652,950 | 0.893 | 1,845,388 | 1,441,786 | 1.226 |
| Emergency Telephone | 293,180 | | 573,000 | | 1,109,312 | | |
| Motor Vehicle Operations | 701,878 | | 727,245 | | 757,000 | | |
| Special Alcohol Programs | 18,542 | | 28,215 | | 32,989 | | |
| Special Parks & Recreation | 100,000 | | | | 51,427 | | |
| Local County Sales Tax | 2,582,920 | | 3,262,514 | | 5,406,262 | | |
| Non-Budgeted Funds -A | 11,753,891 | | | | | | |
| Non-Budgeted Funds -B | 356,508 | | | | | | |
| Non-Budgeted Funds -C | 436,530 | | | | | | |
| Totals | 76,781,432 | 35.769 | 67,548,286 | 37.152 | 74,262,595 | 48,283,327 | 41.062 |
| Less: Transfers | 10,941,724 | | 9,464,129 | | 9,179,959 | | |
| Net Expenditure | 65,839,708 | | 58,084,157 | | 65,082,636 | | |
| Total Tax Levied | 40,970,194 | | 42,962,895 | | XXXXXXXXXX | | |
| Assessed Valuation | 1,145,442,725 | | 0 | | 1,175,830,126 | | |

Outstanding Indebtedness, January 1

| | 2012 | 2013 | 2014 |
|-------------------|-------------------|-------------------|-------------------|
| G.O. Bonds | 19,951,000 | 17,665,000 | 29,335,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 19,951,000 | 17,665,000 | 29,335,000 |

*Tax rates are expressed in mills

| Other District Fund | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | | |
|-----------------------------|------------------------|------------------|----------------------------|------------------|----------------------|----------------|----------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | 2013 Ad Valorem Tax | Est. Tax Rate* | July 1 Est Valuation |
| Clinton Cemetery | 22,885 | 0.826 | 8,500 | 0.953 | 40,244 | 9,446 | 8,965,388 |
| Colyer Cemetery | 16,786 | 0.631 | 18,240 | 0.636 | 35,278 | 16,205 | 23,185,015 |
| East View Cemetery | 2,012 | 0.610 | 2,300 | 0.852 | 9,250 | 3,302 | 3,620,637 |
| Maple Grove Cemetery | 5,851 | 0.796 | 7,000 | 0.909 | 28,200 | 7,866 | 8,878,253 |
| Rock Creek Cemetery | 1,300 | 0.632 | 1,700 | 0.621 | 4,213 | 1,500 | 2,154,806 |
| Stull Cemetery | 18,181 | 1.125 | 20,000 | 1.110 | 27,285 | 16,032 | 13,480,413 |
| Twin Mound Cemetery | 1,000 | 0.916 | 1,500 | 0.885 | 6,000 | 1,152 | 1,458,359 |
| Hesper Charter Road Improve | 12,235 | 0.000 | 11,926 | 0.000 | 8,823 | 0 | 0 |

Notice of Vote: The governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers.

| District: | Douglas County | Clinton Cemetery | East View Cemetery | Rock Creek Cemetery |
|--------------------------------------|----------------|------------------|--------------------|---------------------|
| members voted in favor of the budget | 3 | 1 | 6 | 6 |
| members voted against the budget | 0 | 0 | 0 | 0 |

Jamie Shew-County Clerk