To the Clerk of Leavenworth County, State of Kansas We, the undersigned, officers of <u>Leavenworth County</u>

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

(3) the 2	Amount(s) or .	2024 Au	valorem rax are with		
				2025 Adopted Budget	Final Tax Rate
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	(County Clerk's Use Only)
Allocation of Vehicle Taxes	c	2			Only)
Schedule of Transfers		3			
Statement of Indebtedness		4	1		
Statement of Lease-Purchas	ses	5			
Fund	K.S.A.				
General	79-1946	6	37,788,053	24,362,005	
Debt Service	10-113	7	2,001,440		
Road & Bridge	68-5,101	8	14,588,001	12,000,000	
Health	65-204	9	1,583,346	493,604	
Employee Benefits	12-16,102	9	11,855,765	1,395,276	
Economic Development	19-4102	10	85,658	51,971	
Council on Aging	12-1680	10	4,358,338	3,085,630	
Juvenile Detention	38-513	11	430,231	313,598	
		11			
Solid Waste	65-3410	12	2,413,205		
		12			
	1		1		
	1		1		
	1	1	1		
		<u> </u>	<u> </u>		
	 	1	<u> </u>		
	+		†		
	+	1	+		
	-				
	+	-	 		
ROD Tech		13	169,211		
Clerk Tech		13	31,000		
Treasurer Tech		14	20,000		
Special Alcohol		14	50,000		
Special Parks & Rec		15	45,000		
911 Taxes		15	747,600		
20 Year Sales Tax (171)		16	8,432,991		
Opioid Settlement		16	148,154		
Opioid Settiement		10	140,134		
		1			
	-				
Non-Budgeted Funds-A	1	17			
Non-Budgeted Funds-B		18			
Totals		xxxxx	84,747,993	41,702,083	
Budget Hearing Notice				-	
Budget Hearing Notice 2					County Clerk's Use Only
Combined Rate and Budget	Hearing	19			
Combined Rate and Budget		1	1		
RNR Hearing Notice			1		Nov 1, 2024 Total
Neighborhood Revitalization	on	1	1		Assessed Valuation
o		1	_		, andation
			R	Revenue Neutral Rate	34.350
			-		
Assisted by					
Assisted by:	Clark				
Janet Klasinski, LV County	CICIK				
Address:					
300 Walnut, Suite 106	_				
Leavenworth, KS 66048	_				
Email:	_				
jklasinski@leavenworthcou	inty.gov				
Attest:	_ 2024				
	_			Governing Body	
County Clerk	_				
•					
CDA C					

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem					
Budgeted Fullds for 2024	2023	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,897,754	2,124,808	36,921	19,665	61,269	23,166
Debt Service						•
Road & Bridge	10,464,603	971,068	16,874	8,987	28,001	10,588
Health	523,615	48,589	844	450	1,401	530
Employee Benefits	591,391	54,878	954	508	1,582	598
Economic Development	327,976	30,435	529	282	878	332
Council on Aging	2,962,457	274,903	4,777	2,544	7,927	2,997
Juvenile Detention	360,363	33,440	581	309	964	365
Solid Waste						
TOTAL	38,128,159	3,538,121	61,480	32,745	102,022	38,576
County Treas Motor Vehi	cle Estimate	3,538,121				
County Treas Recreational Vehicle Estimate			61,480	_		
County Troop 16/20M Vo	hiala Estimata			22 745		

County Treas Motor Vehicle Estimate 3,538,1	121			
County Treas Recreational Vehicle Estimate	61,480	_		
County Treas 16/20M Vehicle Estimate		32,745	_	
County Treas Commercial Vehicle Tax Estimate			102,022	-
County Treas Watercraft Tax Estimate				38,576
Motor Vehicle Factor 0.092	80			
Recreational Vehicle Factor	0.00161	_		
16/20N	M Vehicle Factor	0.00086	_	
	Commercial V	ehicle Factor	0.00268	-
		Watercraft Fac	tor	0.00101

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Equipment Reserve	1,158,127	1,151,374	822,500	KSA 19-119
General	Cap. Imp. Reserve	310,000	410,000	425,000	KSA 19-120
General	Capital Roads	-			Resolution
General	911		325,000	350,000	*
General Fund	Employee Benefits	1,000,000	-	-	Board Order
General, Sheriff	Employee Benefits	3,228,734	3,394,432	3,773,974	KSA 12-16 102
General, EMS	Employee Benefits	1,598,269	1,744,178	2,110,702	KSA 12-16 102
General, Co. Attorney	Employee Benefits	453,842	488,406	680,000	KSA 12-16 102
County Health	Employee Benefits	289,567	335,035	382,348	KSA 12-16 102
County Health	Equipment Reserve	10,000	10,000	10,000	KSA 19-119
Treas. Technology	Employee Benefits	1,720	-		KSA 12-16 102
Opioid Settlement	Employee Benefits	877	-		KSA 12-16 102
Local Service Rd & Brid	Employee Benefits	296,208	305,200	359,687	KSA 12-16,102
Local Service Rd & Brid	Capital Roads	650,000	776,000	776,000	KSA 68-590
Road & Bridge	Employee Benefits	993,484	1,100,000	1,255,626	KSA 12-16,102
Road & Bridge	Rd & Bridge Reserve	550,000	600,000	600,000	KSA 19-119
Road & Bridge	Capital Roads	748,110	1,000,000	1,000,000	KSA 68-590
Council On Aging	Employee Benefits	594,317	595,392	720,853	KSA 12-16,102
Council On Aging	Equipment Reserve	62,993	41,000	18,500	KSA 19-119
Motor Vehicle Fund	Employee Benefits	210,972	211,084	249,500	KSA 12-16,102
Motor Vehicle Fund	General Funds	-			Resolution
Solid Waste	Employee Benefits	172,539	192,472	226,277	KSA 12-16,102
Solid Waste	Equipment Reserve	110,000	110,000	100,000	KSA 19-119
Solid Waste	Cap. Imp. Reserve	-	200,000	160,000	KSA 19-120
Sales Tax Project (171)	Bond & Interest	2,012,583	1,993,618	2,001,440	Resolution
JDC and Comm Corr.	Employee Benefits	86,595	203,649	64,755	KSA 12-16,102
Federal Grants	Employee Benefits	74,538	4,956		KSA 12-16,102
ROD Tech	Equipment Reserve	-	20,000	22,000	KSA 19-119
ROD Tech	Employee Benefits	1,492		9,573	KSA 12-16 102
Sewer District 1	General Fund	15,456	15,456	15,456	KSA 12-825d
Sewer District 2	General Fund	12,784	12,784	12,784	KSA 12-825d
Sewer District 5	General Fund	8,624	8,624	8,624	KSA 12-825d
Economic Dev.	General Fund	165,000	181,818		Comm Approved
	Total	14816831	15430478	16155599	
	Adjustments*				
	Adjusted Totals	14816831	15430478	16155599	

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

Transfers - Counties

- **K.S.A. 2-1318.** Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.
- **K.S.A. 8-145.** Transfer to general fund from special motor vehicle fund. Any balance remaining in the special motor vehicle fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year.
- **K.S.A. 10-117a**. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.
- **K.S.A. 12-110d**. **Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of
- **K.S.A. 12-196**. **Transfer of sales tax proceeds.** The board of county commissioners may transfer any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] from the county general fund to the county road and bridge fund.
- **K.S.A. 12-631o**. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.
- **K.S.A. 12-631p. Transfer from sewerage system reserve fund.** Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.
- **K.S.A. 12-16,102.** Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.
- **K.S.A. 12-17,118**. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 19-119. **Transfer to equipment reserve fund.** Moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 19-120. **Transfer to capital improvements fund.** Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. **Transfer to worker's compensation reserve fund.** Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1,	Date	e Due	Amount	Due 2024		Due 2025
	13340	Retirement	Rate 70		2024	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016 A Sales Tax	12/22/2016	3/1/2037	3.0/3.25	9,740,000	7,975,000	03/01 & 9/1	3/1	240,350	405,000	227,900	425,000
Series 2016 B Sales Tax	12/22/2016	3/1/2024	2.25/2.65	4,165,000	670,000	3/1 & 9/1	3/1	8,878	670,000	0	0
Series 2020 A Sales Tax	11/18/2020	3/1/2037	1.40/3.00	8,830,000	8,740,000	3/1 & 9/1	3/1	175,965	0	165,765	680,000
Series 2022 A Sales Tax	2/3/2022	3/1/2037	2.00/3.00	6,815,000	6,500,000	3/1/ & 9/1	3/1	148,425	345,000	137,775	365,000
Total G.O. Bonds					23,885,000			573,618	1,420,000	531,440	1,470,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					23,885,000			573,618	1,420,000	531,440	1,470,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total			
		Term of	Interest	Amount	Principal	Payments	Payments
Items	Contract	Contract	Rate	Financed	Balance On	Due	Due
Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1, 2024	2024	2025
none		(2 2 2 2)		(18 8 17 17			
				Totals	0	0	0

^{***}If leasing/renting with no intent to purchase, do not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adomted Dudget	Prior Year	Current Year	Duomosod Dudost
Adopted Budget			Proposed Budget
General	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	5,678,041	3,828,829	3,113,835
Receipts:	10.051.106	22.007.754	
Ad Valorem Tax	19,851,186		XXXXXXXXXXXXXXXX
Delinquent Tax	206,726	195,000	
Motor Vehicle Tax	2,418,109	2,085,197	, ,
Recreational Vehicle Tax	43,407	36,026	
16/20M Vehicle Tax	0	20,308	
Commercial Vehicle Tax	65,711	56,167	61,269
Watercraft Tax	0	15,897	23,166
Gross Earnings (Intangible) Tax	0	400	0
Mineral Production Tax	91	400	100
Local Alcoholic Liquor	19,692	17,670	
Interest on Delinquent	377,356	365,000	
Vehicle Interest	8,918	10,000	10,000
Neighborhood Rev Admin, Fees	29,794	20,000	29,000
Interest Income	2,651,723	2,484,000	
Franchise Fees	35,878	40,000	35,000
Game & Park Permits & CMB	140	125	125
Antique Fees	13,860	11,000	·
ROD Recording Fees	582,180	510,000	475,000
Mortgage Registration Heritage Fees	24,127	10,000	,
Ambulance Runs	3,394,810	3,190,000	3,290,000
Zoning Fees	124,527	140,000	140,000
Sheriff Fees	3,075	5,000	5,000
Civil Process & Out of State	36,583	31,000	31,000
Inmate Medical, Phone & Users Fees	83,860	90,000	85,000
Board of Prisoners	88,808	185,000	25,000
Court Appointed Attorneys	29,987	25,000	26,000
District Court Payables	63,432	45,000	45,000
Restitution Payables	11,363	30,000	
Diversion Fees	122,511	75,000	75,000
Emergency Mgment, City of Leavenworth	8,500	8,500	8,500
Revenue Sharing, Commerce Bank	9,435	10,500	9,000
Bond Fortiture	37,200	20,000	20,000
Reimbursement, Spec Building Expenses	53,057	192,864	252,904
Sales Of Materials Nox Weeds	169,856	145,000	142,000
Reimbused Expenses	587,330	585,480	506,680
Miscellaneous Fees & Income	348,961	59,475	63,575
Sheriff Sales Court Cost	2,762	3,000	2,500
Cushing Building Rent	153,283	300,000	300,000
Treasurer's Escrow Fees	9,702	9,500	·
Transfer in from Motor Vehicle	0	61,000	0
Transfer in from ECO DEV	165,000	181,818	
In Lieu of Taxes	1,002	3	1,000
KDADS		548,500	45,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	31,833,942	34,716,184	11,083,713
Resources Available:	37,511,983	38,545,013	14,197,548

2025

FUND PAGE - GENERAL

FUND PAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	37,511,983	38,545,013	14,197,548
Expenditures:			
County Commission	935,057	932,194	952,894
County Clerk	233,682	324,774	304,266
County Treasurer	582,309	525,150	558,010
Register of Deeds	258,440	275,750	272,049
Emergency Medical Services	5,991,843	6,467,651	7,077,110
Planning & Zoning	482,382	600,386	604,816
Sheriff	12,932,976	13,383,567	13,843,974
County Counselor	638,348	790,578	798,457
County Attorney	2,412,826	2,485,728	2,854,493
Coroner	247,248	290,000	290,000
Courthouse General	2,536,908	1,885,700	1,921,000
Information Services	678,305	752,283	711,950
District Court	230,199	284,441	308,441
Human Resources	397,039	407,437	429,600
Special Building Maintenance	651,644	732,415	1,594,092
Special Building, Justice Center	938,938	1,183,374	1,183,575
Special Building, Cushing	558,028	761,250	782,344
Appraisers	822,399	915,048	983,190
GIS	306,391	358,000	350,343
Election	331,820	691,000	594,392
Noxious Weed	598,271	733,701	735,863
Risk Management	1,010	10,485	10,485
Administration	167,671	200,700	186,673
ELC Covid Grant	167,850	0	0
Appropriations	581,570	439,566	440,036
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	33,683,154	35,431,178	37,788,053
Sub-total.	23,003,13	25,131,170	37,700,023
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	33,683,154	35,431,178	37,788,053
Unencumbered Cash Balance Dec 31	3,828,829		xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	33,833,455	35,432,064	37,788,053
- ·	Appropriated Balance	771,500	
	re/Non-Appr Balance	38,559,553	
		Tax Required	24,362,005
De	elinquent Comp Rate:	0.0%	0
	24,362,005		

CPA Summary

FUND PAGE - GENERAL DETAIL

FUND PAGE - GENERAL DETAIL	Deign Vage Agtual	Cumont Voor	Duomasa d Dividant
Adopted Budget	Prior Year Actual		Proposed Budget Year for 2025
General Fund - Detail Expenditures	for 2023	Estimate for 2024	1 ear 10r 2023
Expenditures:			
County Commission	5 (0.020	54.555	505.055
Salaries	568,028	564,557	585,257
Contractual	45,169	52,300	52,300
Commodities	6,578	4,100	4,100
Mental Health	291,237	291,237	291,237
Litigation	24,045	20,000	20,000
Total	935,057	932,194	952,894
County Clerk			
Salaries	203,920	292,374	260,766
Contractual	27,357	28,900	39,000
Commodities	2,405	3,500	4,500
Capital Outlay			
Total	233,682	324,774	304,266
County Treasurer			
Salaries	554,991	480,000	501,765
Contractual	4,575	35,950	43,245
Commodities	22,743	9,200	8,000
Capital Outlay			5,000
Total	582,309	525,150	558,010
Register of Deeds			
Salaries	249,528	260,000	252,830
Contractual	4,051	8,150	11,079
Commodities	4,861	6,000	6,500
Capital Outlay	1,000	1,600	1,640
Total	258,440	275,750	272,049
Emergency Medical Services	250,	275,750	272,012
Salaries	3,480,921	3,599,974	3,627,609
Contractual	276,378	347,499	241,649
Commodities	276,275	271,000	387,850
Capital Outlay	210,213	10,000	10,000
Pay plan adjustment		175,000	379,300
Transfer to Employee Benefits	1,598,269	1,744,178	2,110,702
Transfer to Employee Benefits Transfer to Equipment Reserve	360,000	320,000	320,000
Total	5,991,843	6,467,651	7,077,110
Planning & Zoning	3,991,043	0,407,031	7,077,110
	100 726	400,000	404.420
Salaries	408,736	490,000	494,430
Contractual	70,474	105,436	102,436
Commodities	3,172	4,950	7,950
Capital Outlay	100.000	400.004	404.044
Total	482,382	600,386	604,816
Sheriff			
Salaries	7,233,325	7,600,952	7,600,952
Contractual	1,421,080	1,238,578	1,513,588
Commodities	584,042	382,667	553,960
Capital Outlay	795	55,938	1,500
Transfer to 911		325,000	350,000
Transfer to Employee Benefits	3,228,734	3,394,432	3,773,974
Transfer to Equipment Reserve	465,000	386,000	50,000
Total	12,932,976	13,383,567	13,843,974
County Counselor			
Salaries	294,093	346,728	354,607
Contractual	272,107	371,200	371,200
Commodities	2,148	2,650	2,650
CASA	70,000	70,000	70,000
Capital Outlay			, -
Total	638,348	790,578	798,457
Total - Page 6b	22,055,037	23,300,050	24,411,576

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend Expenditures: County Attorney Salaries Contractual Commodities	Prior Year Actual for 2023 1,626,720 218,152 38,176 453,842 75,936	Current Year Estimate for 2024 1,701,748 177,324	Proposed Budget Year for 2025 1,875,419
Expenditures: County Attorney Salaries Contractual	1,626,720 218,152 38,176 453,842	1,701,748 177,324	1,875,419
County Attorney Salaries Contractual	218,152 38,176 453,842	177,324	
Salaries Contractual	218,152 38,176 453,842	177,324	
Contractual	218,152 38,176 453,842	177,324	
	38,176 453,842		100 224
Commodities	453,842	42.750	180,324
		42,750	43,250
Transfer To Employee Benefits	75,936	488,406	680,000
Court Ordered Payments		75,500	75,500
Total	2,412,826	2,485,728	2,854,493
Coroner			İ
Salaries			
Contractual	247,248	290,000	290,000
Commodities			
Capital Outlay			
Total	247,248	290,000	290,000
Courthouse General			İ
Salaries			
Contractual	1,192,329	1,415,500	1,416,500
Commodities	294,579	420,200	439,500
Transfer to Employee Benefit	1,000,000		
Transfer to 911			
Transfer to Capital Improvement	50,000	50,000	65,000
Total	2,536,908	1,885,700	1,921,000
Information Services			
Salaries	350,022	382,000	389,000
Contractual	192,342	195,922	184,450
Commodities	7,608	6,000	6,000
Capital Outlay	3,420	39,700	0
Transfer to Equipment Reserve	124,913	128,661	132,500
Total	678,305	752,283	711,950
District Court			
Salaries			
Contractual	154,533	211,441	230,441
Commodities	75,666	73,000	78,000
			İ
Total	230,199	284,441	308,441
Human Resources			
Salaries	253,756	271,000	275,000
Contractual	136,102	131,237	148,100
Commodities	7,181	5,200	6,500
Capital Outlay			
Total	397,039	407,437	429,600
Special Building Maintenance			
Salaries	337,014	320,000	302,946
Contractual	99,671	167,715	166,446
Commodities	37,791	59,700	59,700
Capital Outlay			880,000
Transfer to Capital Improvement	125,000	125,000	125,000
Transfer to Equipment Reserve	52,168	60,000	60,000
Total	651,644	732,415	1,594,092
Special Building, Justice Center			
Salaries	107,260	210,000	209,704
Contractual	182,023	278,374	278,871
Commodities	406,109	450,000	450,000
Capital Outlay			
Transfer to Capital Improvement	135,000	135,000	135,000
Transfer to Equipment Reserve	108,546	110,000	110,000
Total	938,938	1,183,374	1,183,575
Total - Page 6c	8,093,107	8,021,378	9,293,151

FUND	PAGE	- GENERAL

FUND PAGE - GENERAL			
Adopted Budget	Prior Year Actual	Current Year	Proposed Budget
General Fund - Detail Expend	for 2023	Estimate for 2024	Year for 2025
Expenditures:			
Special Building, Cushing			
Salaries	248,053	150,000	150,344
Contractual	154,400	161,250	182,000
Commodities	155,575	275,000	275,000
Capital Outlay			
Transfer to Capital Improvement		100,000	100,000
Transfer to Equipment Reserve		75,000	75,000
Total	558,028	761,250	782,344
Appraisers			
Salaries	709,667	782,000	835,488
Contractual	66,101	90,098	97,202
Commodities	46,631	42,950	50,500
Capital Outlay			
Total	822,399	915,048	983,190
GIS	·		·
Salaries	265,474	285,000	291,243
Contractual	25,724	52,500	52,600
Commodities	2,693	8,000	6,500
Transfer to Equipment Reserve	12,500	12,500	0
Total	306,391	358,000	350,343
Election	300,371	330,000	330,313
Salaries	235,052	326,550	320,942
Contractual	32,437	51,450	51,950
Commodities	64,331	288,000	146,500
Reimbursement	04,331	200,000	50,000
Transfer to Equipment Reserve		25,000	25,000
Total	221 920	691,000	·
Noxious Weed	331,820	091,000	594,392
	244 400	261 100	269 412
Salaries	244,400	261,100	268,412
Contractual	31,877	102,101	102,601
Commodities	286,994	320,500	314,850
Transfer to Equipment Reserve	35,000	50,000	50,000
Total	598,271	733,701	735,863
Risk Management		2005	2005
Salaries		3,985	3,985
Contractual			
Commodities	1,010	6,500	6,500
Capital Outlay			
Total	1,010	10,485	10,485
Administration			
Salaries	153,649	180,000	165,973
Contractual	14,022	19,000	19,000
Commodities		1,700	1,700
Capital Outlay			
Total	167,671	200,700	186,673
ELC Covid Grant			
Commodities	167,850		
Total	167,850	0	0
T . I D . CI		4 4 7	
Total - Page 6d	2,953,440	3,670,184	3,643,290

Page 6d

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual	Current Year	Proposed Budget
General Fund - Detail Expend	for 2023	Estimate for 2024	Year for 2025
Expenditures:		101 202 1	
Appropriations			
Fair Building	68,000	50,000	50,000
Fair Premiums	12,130	9,530	10,000
Riverside Resources	113,904	60,000	60,000
Extension Extension	265,036	265,036	265,036
Soil Conservation	22,500	25,000	25,000
Guidance Center	22,300	23,000	23,000
CASA			
Alliance Against Family Violence	30,000	30,000	30,000
Saint Vincent Clinic	20,000	0	30,000
County Museums		0	
BOCC Contributions	50,000	0	
BOCC Contributions	0	U	
Total	591 570	120.566	440.026
Total	581,570	439,566	440,036
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
			-
	0	0	0
		Ů	
L	0	0	0
	0	0	0
Total	^	0	0
Total	0	0	0
Total Dagasa	504 550	420 577	440.027
Total - Page6e	581,570	439,566	440,036

Page 6e

FUND PAGE - GENERAL

FUND PAGE - GENERAL		T	
Adopted Budget	Prior Year Actual	Current Year	Proposed Budget
General Fund - Detail Expend	for 2023	Estimate for 2024	Year for 2025
Expenditures:			
Road & Bridge			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Services for the Aged			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Soil Conservation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Solid Waste			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Tort Liability			
Contractual			
Judgments			
Total	0	0	0
Cultural			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
		-	
Total - Page 6f	0	0	0
2			
Total - Page 6b	22,055,037	23,300,050	24,411,576
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		==,==,,===	= 1,122,010
Total - Page 6c	8,093,107	8,021,378	9,293,151
Total Tage of	0,000,107	0,021,070	>,2>0,101
Total - Page 6d	2,953,440	3,670,184	3,643,290
1 100 00	2,755,140	2,070,104	3,013,270
Total - Page 6e	581,570	439,566	440,036
	301,370	137,300	110,030
Total Detail Expenditures**	33,683,154	35,431,178	37,788,053
Tom Domi Dapondituros	33,003,134	55,451,170	27,700,000

^{**} Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts. Page 6f

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	1,403,629	1,428,459	1,428,459
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer in from 20 YR. Sales Tax	2,012,583	1,993,618	2,001,440
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,012,588	1,993,618	2,001,440
Resources Available:	3,416,217	3,422,077	
Expenditures:	, ,	, ,	, ,
Principal Payments			
Series 2016A Sales Tax	380,000	405,000	425,000
Series 2016B Sales Tax	645,000	670,000	0
Series 2020A Sales Tax	35,000	0	680,000
Series 2022A Sales Tax	315,000	345,000	
Interest Payments			
Series 2016 A Sales Tax	252,125	240,350	227,900
Series 2016B Sales Tax	25,818	8,878	
Series 2020 A Sales Tax	176,490	175,965	
Series 2022 A Sales Tax	158,325	148,425	
		-, -	,
Cash Basis Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,987,758	1,993,618	2,001,440
Unencumbered Cash Balance Dec 31	1,428,459		xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,987,758	1,993,618	
, ,	Non-	Appropriated Balance	
		re/Non-Appr Balance	
	•	Tax Required	, ,
De	elinquent Comp Rate:	0.0%	0
	• •	2024 Ad Valorem Tax	

CPA Summary		

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	975,495	879,119	262,267
Receipts:	,		. ,
Ad Valorem Tax	8,978,202	10,464,603	xxxxxxxxxxxxxx
Delinquent Tax	88,765	50,000	
Motor Vehicle Tax	999,187	943,283	
Recreational Vehicle Tax	17,936	16,297	16,874
16/20M Vehicle Tax	,	9,186	· ·
Commercial Vehicle Tax	27,152	25,409	28,001
Watercraft Tax	,	7,191	10,588
Special City & County Highway	1,095,555	1,094,135	· · · · · · · · · · · · · · · · · · ·
County Equalization	, ,	, ,	, ,
Special Assessments	6,845	3,024	6,845
Parts	112,118	50,000	50,000
Gasoline	96,492	50,000	
Hard Surface Road Reimbursements	91,442	85,253	
Miscellaneous Income	51,672	42,582	
	,	,	,
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
2			0
Miscellaneous Does miscellaneous exceed 10% of Total R			
	11 5/5 2//	12 040 072	2 225 524
Total Receipts	11,565,366	12,840,963	2,325,734
Resources Available:	12,540,861	13,720,082	2,588,001

FUND PAGE - ROAD

FUND I AGE - ROAD			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	12,540,861	13,720,082	2,588,001
Expenditures from detail page:			
	11,661,742	13,457,815	14,588,001
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	11,661,742	13,457,815	14,588,001
Cash Forward (2025 column)			
` ,			
Miscellaneous			
Does miscellaneous exceed 10% of Total E	44 224 = 45	40 400 040	44 800 004
Total Expenditures	11,661,742	13,457,815	14,588,001
Unencumbered Cash Balance Dec 31	879,119		XXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	12,053,032	13,457,815	14,588,001
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	14,588,001
	~ -	Tax Required	12,000,000
De	linquent Comp Rate:	0.0%	0
	Amount of 2	024 Ad Valorem Tax	12,000,000

CPA Summary		

FUND PAGE - ROAD DETAIL

FUND PAGE - ROAD DETAIL		T	Τ
Adopted Budget	Prior Year Actual	Current Year	Proposed Budget
Road & Bridge Fund	for 2023	Estimate for 2024	Year for 2025
Expenditures:			
Salaries	2,730,715	3,002,000	2,997,000
Contractual	287,484	947,415	1,213,500
Commodities	6,209,337	6,683,400	7,396,875
Capital Outlay	142,612	125,000	125,000
Transfer to Employee Benefits	993,484	1,100,000	1,255,626
Transfer to Capital Roads	748,110	1,000,000	1,000,000
Transfer to Equipment Reserve	550,000	600,000	600,000
Total	11,661,742	13,457,815	14,588,001
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	11,661,742	13,457,815	14,588,001

^{**} Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Health	Adopted Budget	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1				
Receipts:				
Ad Valorem Tax		244,088	220,134	90,322
Delinquent Tax		525 202	522 615	
Motor Vehicle Tax			323,013	********
Recreational Vehicle Tax		-,	56 204	10 500
16/20 M Vehicle Tax				
Commercial Vehicle Tax		032		
Watercraft Tax		1.260		
Rent in Lieu of Tax Grants 688,716 651,412 741,229 User Fees 102,334 110,000 110,000 Miscellaneous Income 993 79,674 90,377 Interest on Idle Funds 1,381,812 1,424,472 993,420 Resources Available: 1,625,900 1,650,626 1,089,742 Expenditures: 9868,980 976,769 933,928 Salaries 868,980 976,769 933,928 Contractual 128,187 142,000 151,700 Commodities 50,908 53,000 62,500 Cornation 128,187 142,000 151,700 Commodities 50,908 53,000 62,500 Capital Outlay 10,000 0 Capital Outlay 10,000 0 Transfer to Employee Benefits 289,567 335,035 382,348 Transfer to Equipment Reserve 10,000 10,000 Cash Forward (2025 column) 10,000 Miscellaneous 1,399,746 1,554,304 1,583,346 Unencumbered Cash Balance Dec 31 226,154 96,322 Capital Outlay 1,399,746 1,554,304 1,583,346 Non-Appropriated Balance 1,583,346 Non-Appropriated Balance 1,583,346 Total Expenditure 1,399,746 1,554,304 1,583,346 Total Expenditure 1,399,746 1,583,346 Non-Appropriated Balance 1,583,346 Total Expenditure 1,399,746 1,583,346 Total Expenditure 1,599,746 1,583,346 Total Expenditure 1,599,746 1,583,346 Total Expenditure 1,599,746 1,584,304 Total Expenditure 1,599,746 1,584,304 Total Expenditure 1,599,746 1,583,346 Total Expenditure 1,599,746 1,583,346 Total Expenditure 1,599,746 1,584,344 Total Expenditure 1,599,746 1,584,344 Total Expendi		1,300		
Grants 688,716 651,412 741,229 User Fees 102,334 110,000 110,000 Miscellaneous Income 993 79,674 90,377 Interest on Idle Funds Neighborhood Revitalization Rebate 0 Miscellaneous Does miscellaneous exceed 10% of Total R 90 Total Receipts 1,381,812 1,424,472 993,420 Resources Available: 1,625,900 1,650,626 1,089,742 Expenditures: 868,980 976,769 933,928 Contractual 128,187 142,000 151,700 Commodities 50,908 53,000 62,500 Grant County Cost 42,104 37,500 42,870 Capital Outlay 10,000 0 10,000 Transfer to Employee Benefits 289,567 335,035 382,348 Tyransfer to Equipment Reserve 10,000 10,000 10,000 Cash Forward (2025 column) 10,000 10,000 10,000 Miscellaneous 1,399,746 1,583,346 1,583,346 <			429	330
User Fees		C00 71C	(51.412	741 220
Miscellaneous Income 993 79,674 90,377 Interest on Idle Funds				
Neighborhood Revitalization Rebate				
Neighborhood Revitalization Rebate 0 0	Miscellaneous Income	993	/9,6/4	90,377
Miscellaneous Does miscellaneous exceed 10% of Total R	Interest on Idle Funds			
Does miscellaneous exceed 10% of Total R	Neighborhood Revitalization Rebate			0
Total Receipts	Miscellaneous			
Resources Available:	Does miscellaneous exceed 10% of Total R			
Expenditures:	Total Receipts	1,381,812	1,424,472	993,420
Salaries	Resources Available:	1,625,900	1,650,626	1,089,742
Contractual 128,187 142,000 151,700 Commodities 50,908 53,000 62,500 Grant County Cost 42,104 37,500 42,870 Capital Outlay 10,000 0 Transfer to Employee Benefits 289,567 335,035 382,348 Transfer to Equipment Reserve 10,000 10,000 10,000 10,000 Cash Forward (2025 column)	Expenditures:			
Commodities	Salaries	868,980	976,769	933,928
Grant County Cost	Contractual	128,187	142,000	151,700
Capital Outlay	Commodities	50,908	53,000	62,500
Transfer to Employee Benefits 289,567 335,035 382,348 Transfer to Equipment Reserve 10,000 10,000 10,000 Cash Forward (2025 column)	Grant County Cost	42,104	37,500	42,870
Transfer to Equipment Reserve	Capital Outlay	10,000	0	
Cash Forward (2025 column) Miscellaneous Miscellaneous Does miscellaneous exceed 10% of Total E 1,399,746 1,554,304 1,583,346 Unencumbered Cash Balance Dec 31 226,154 96,322 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Transfer to Employee Benefits	289,567	335,035	382,348
Miscellaneous Does miscellaneous exceed 10% of Total E	Transfer to Equipment Reserve	10,000	10,000	10,000
Does miscellaneous exceed 10% of Total E 1,399,746 1,554,304 1,583,346	Cash Forward (2025 column)			
Total Expenditures	Miscellaneous			
Unencumbered Cash Balance Dec 31 226,154 96,322 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Does miscellaneous exceed 10% of Total E			
2023/2024/2025 Budget Authority Amoun 1,491,209 1,554,304 1,583,346 Non-Appropriated Balance Total Expenditure/Non-Appr Balance 1,583,346 Tax Required 493,604 Delinquent Comp Rate: 0.0%	Total Expenditures	1,399,746	1,554,304	1,583,346
Non-Appropriated Balance	Unencumbered Cash Balance Dec 31	226,154	96,322	xxxxxxxxxxxxxx
Total Expenditure/Non-Appr Balance 1,583,346 Tax Required 493,604 Delinquent Comp Rate: 0.0% 0	2023/2024/2025 Budget Authority Amount	1,491,209	1,554,304	1,583,346
Tax Required 493,604 Delinquent Comp Rate: 0.0%	- ,	Non-A	Appropriated Balance	
Delinquent Comp Rate: 0.0% 0		Total Expenditu	re/Non-Appr Balance	1,583,346
Delinquent Comp Rate: 0.0% 0		-	Tax Required	493,604
Amount of 2024 Ad Valorem Tax 493,604	De	0		
		Amount of 2	024 Ad Valorem Tax	493,604

		02471d Valorem Tax	493,004
Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	276,723	547,553	323,208
Receipts:			
Ad Valorem Tax	510,250	591,391	xxxxxxxxxxxx
Delinquent Tax	11,417		
Motor Vehicle Tax	55,785	53,636	54,878
Recreational Vehicle Tax	1,008	927	954
16/20 M Vehicle Tax		522	508
Commercial Vehicle Tax	1,421	1,445	1,582
Watercraft Tax		409	598
Transfer in from EMS	1,598,269	1,744,178	2,110,702
Transfer in from Sheriff	3,228,734	3,394,432	3,773,974
Transfer in from Health	289,567	335,035	382,348
Transfer in from Road & Bridge	994,948	1,100,000	1,255,626
Transfer in from Council on Aging	594,317	595,392	720,853
Transfer in from Motor Vehicle	210,972	226,998	249,500
Transfer in from Solid Waste	172,539	192,472	226,277
Transfer in from Juvenile Detention	58,718	54,802	64,755
Transfer in from Local Service	296,208	305,112	359,687
Transfer in ROD Tech	3,553	0	5,539
Transfer in from County Attorney	453,842	488,406	680,000
Transfer in from Non-Budgeted Funds	228,490	208,605	249,500
Kerit Dividend		·	·
Miscellaneous		18,893	
Transfer in from General Fund	1,000,000	10,070	
Neighborhood Revitalization Rebate	,,,,,,,		0
In Lieu of	26		
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,710,065	9,312,655	10,137,281
Resources Available:	9,986,788	9,860,208	10,460,489
Expenditures:	-,,	-,,	,,
Employee Benefits	9,340,104	9,377,000	5,369,000
KPERS, KP&F, Taxes, Unemployment	7,0.0,20.	,,,,,,,,,,	6,486,765
			3,100,100
Non-Budgeted Funds Expenditures	99,130	160,000	
	·		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,439,234	9,537,000	11,855,765
Unencumbered Cash Balance Dec 31	547,553	323,208	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	9,697,621	9,537,000	11,855,765
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	11,855,765
		Tax Required	1,395,276
De	linquent Comp Rate:	0.0%	0
	Amount of 2	024 Ad Valorem Tax	1,395,276

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	4,163	13,206	1,231
Receipts:			
Ad Valorem Tax	284,256	327,976	xxxxxxxxxxxx
Delinquent Tax	3,130	3,000	
Motor Vehicle Tax	34,103	29,887	30,435
Recreational Vehicle Tax	612	516	529
16/20 M Vehicle Tax		291	282
Commercial Vehicle Tax	928	805	878
Watercraft Tax		228	332
In Lieu of Tax	14		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	323,043	362,703	32,456
Resources Available:	327,206	375,909	33,687
Expenditures:			
Special Projects		38,500	62,208
Port Authority	149,000	154,360	23,450
County LCDC Equitable Share			
Transfer to General Fund for Admin	165,000	181,818	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	314,000	374,678	85,658
Unencumbered Cash Balance Dec 31	13,206	1,231	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	314,000	374,678	85,658
-		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	85,658
		Tax Required	51,971
De	0.0%	0	
	51,971		

Adopted Budget

Adopted Budget			
[Prior Year	Current Year	Proposed Budget
Council on Aging	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	89,513	253,985	475,135
Receipts:			
Ad Valorem Tax	2,555,967	2,962,457	xxxxxxxxxxxxx
Delinquent Tax	19,551		
Motor Vehicle Tax	196,481	268,643	274,903
Recreational Vehicle Tax	3,525	4,641	4,777
16/20 M Vehicle Tax		2,616	2,544
Commercial Vehicle Tax	5,370	7,236	7,927
Watercraft Tax		2,048	2,997
Grants	386,256	373,513	469,425
Donations	272,887	190,200	190,000
Miscellaneous			
Senior Express Transportation		58,000	55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	38,545		
Does miscellaneous exceed 10% of Total I			
Total Receipts	3,478,582	3,869,354	1,007,573
Resources Available:	3,568,095	4,123,339	1,482,708
Expenditures:			
Salaries	1,612,654	1,473,860	1,722,209
Contractuals	896,923	1,010,239	1,040,500
Commodities	147,223	154,200	145,400
Grants		373,513	456,925
Nutrition Shortfall Grant	62,993		
Transfer to Employee Benefits	594,317	595,392	720,853
Transfer to Equip. Reserve		41,000	18,500
Cash Forward (2025 column)			
Miscellaneous			253,951
Does miscellaneous exceed 10% of Total I			
Total Expenditures	3,314,110	3,648,204	4,358,338
Unencumbered Cash Balance Dec 31	253,985	475,135	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,338,021	4,024,004	4,358,338
-	Non-A	Appropriated Balance	210,000
	Total Expenditu	re/Non-Appr Balance	4,568,338
		Tax Required	3,085,630
De	linquent Comp Rate:		0
	Amount of 2	024 Ad Volorom Toy	2.005.620

CPA Summary

Delinquent Comp Rate: 0.0% Amount of 2024 Ad Valorem Tax

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Juvenile Detention	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	81,272	120,235	80,974
Receipts:			
Ad Valorem Tax	329,506	360,363	xxxxxxxxxxxxx
Delinquent Tax	3,415		
Motor Vehicle Tax	8,148	34,640	33,440
Recreational Vehicle Tax	130	598	581
16/20 M Vehicle Tax		337	309
Commercial Vehicle Tax	458	933	964
Watercraft Tax		264	365
Services	7,403		
LATCF Personnel	50,000		
In Lieu of Tax	17		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	399,077	397,135	35,659
Resources Available:	480,349	517,370	116,633
Expenditures:			
Salaries	168,881	159,178	193,000
Contractual	9,295	169,416	172,476
Commodities	123,220	53,000	
Capital Outlay			
Transfer to Employee Benefits	58,718	54,802	64,755
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	360,114	436,396	
Unencumbered Cash Balance Dec 31	120,235	80,974	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	383,396	436,396	
		Appropriated Balance	
	Total Expenditur	re/Non-Appr Balance	430,231
		Tax Required	313,598
De	linquent Comp Rate:	0.0%	0
	Amount of 2	024 Ad Valorem Tax	313,598

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Program Income			
Recycle Materials			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Transfer to Employee Benefits			
Transfer to Capital Improvement			
Transfer to Equipment Reserve			
* *			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
ę "	Non-	Appropriated Balance	-
		re/Non-Appr Balance	
		Tax Required	
De	elinquent Comp Rate:	0.0%	0
2.		024 Ad Valorem Tax	
			0

CPA Summary		

FUND PAGE FOR FUNDS WITH A TAX LEVY

TOND I AGE FOR FUNDS WITH A TA			
Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	449,350	351,522	117,050
Receipts:			
Ad Valorem Tax	0		XXXXXXXXXXXXXXX
Delinquent Tax	449	0	
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax			
Watercraft Tax			
Program Income	1,951,923	2,100,000	2,300,000
Recycle Materials	18,142	20,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			0
Does miscellaneous exceed 10% of Total I			
Total Receipts	1,970,514	2,120,000	2,315,000
Resources Available:	2,419,864	2,471,522	2,432,050
Expenditures:	2,413,004	2,4/1,322	2,432,030
Salaries	554,548	540,000	529,653
Contractual	1,193,886	1,240,000	1,316,775
Commodities	37,369	43,000	46,000
Capital Outlay	0	29,000	34,500
Transfer to Employee Benefits	172,539	192,472	226,277
Transfer to Capital Improvement	172,337	200,000	160,000
Transfer to Capital Improvement Transfer to Equipment Reserve	110,000	110,000	100,000
Cash Forward (2025 column)	110,000	110,000	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	2,068,342	2,354,472	2,413,205
Unencumbered Cash Balance Dec 31	351.522		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,274,493	2,354,472	
2023/2024/2023 Budget Authority Amount		Appropriated Balance	2,413,205 18,845
		re/Non-Appr Balance	
	rotai expenditui	Tax Required	2,432,050
D.	linguant Comp P-+	0.0%	0
De	linquent Comp Rate:	0.0.0	
Amount of 2024 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			-
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:		-	
1			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0		xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
2020, 202 , 2020 Baaget Hamority Fundam		Appropriated Balance	
		re/Non-Appr Balance	
	Total Expellation	Tax Required	
Dα	linquent Comp Rate:		0
De		0.0% 024 Ad Valorem Tax	
	Amount 01 2	OZ-11u valoiciil Ida	U

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
ROD Tech	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	416,912	289,069	252,633
Receipts:			
Program Income	90,630	60,000	90,000
Miscellaneous Fees & Charges			
Research & Copies	57,794	40,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	148,424	100,000	140,000
Resources Available:	565,336	389,069	392,633
Expenditures:			
Salaries	9,313	76,936	43,702
Contractuals	59,937	3,500	71,436
Commodities	1,166	36,000	15,500
Capital Outlay	204,358	20,000	7,000
Transfer to Equipment Reserve GIS			22,000
Transfer to Employee Benefits	1,492		9,573
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	276,266	136,436	169,211
Unencumbered Cash Balance Dec 31	289,069	252,633	223,422
2023/2024/2025 Budget Authority Amount	323,286	136,436	169,211

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Clerk Tech	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	44,858	30,855	17,855
Receipts:			
Program Income	22,579	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	22,579	20,000	20,000
Resources Available:	67,437	50,855	37,855
Expenditures:			
Contractual	4,158	3,000	31,000
Commoditites	32,424	30,000	
Capital Outlay			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	36,582	33,000	31,000
Unencumbered Cash Balance Dec 31	30,855	17,855	6,855
2023/2024/2025 Budget Authority Amount	50,000	33,000	31,000

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Treasurer Tech	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	19,252	12,093	2,093
Receipts:			
Program Income	22,733	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	22,733	20,000	20,000
Resources Available:	41,985	32,093	22,093
Expenditures:			
Salaries	21,797		20,000
Contractual	2,108	20,000	
Commodities			
Capital Outlay	4,267		
Trans to Equip Reserve		10,000	
Trans to Employee Benefits	1,720		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	29,892	30,000	20,000
Unencumbered Cash Balance Dec 31	12,093	2,093	2,093
2023/2024/2025 Budget Authority Amount	45,000	30,000	20,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Alcohol	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	93,899	85,575	68,661
Receipts:			
Liquor Tax	37,676	33,086	34,000
Laterate of Lills Early			
Interest on Idle Funds Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	37,676	33,086	34,000
Resources Available:	131,575	118,661	102,661
Expenditures:			
Contractual	46,000	50,000	50,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	46,000	50,000	50,000
Unencumbered Cash Balance Dec 31	85,575	68,661	52,661
2023/2024/2025 Budget Authority Amount	50,000	50,000	50,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Rec	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	41,838	61,530	49,202
Receipts:			
Liquor Tax	19,692	17,672	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	19,692	17,672	18,000
Resources Available:	61,530	79,202	67,202
Expenditures:			
Contractual	0	30,000	45,000
G 1 F 1/2025 1			
Cash Forward (2025 column)			
Miscellaneous Does miscellaneous exceed 10% of Total F			
_ 000	0	20.000	45.000
Total Expenditures	61.520	30,000	45,000
Unencumbered Cash Balance Dec 31	61,530 30,000	49,202	22,202
2023/2024/2025 Budget Authority Amoun	50,000	30,000	45,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
911 Taxes	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	134,209	95,602	390,258
Receipts:			
911 Taxes, LV County	283,686	292,656	288,883
911 Taxes, LV City	336,473	218,000	203,372
Transfer in from General Fund		325,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	620,159	835,656	842,255
Resources Available:	754,368	931,258	1,232,513
Expenditures:			
Contractual	658,766	534,000	745,600
Commodities		2,000	2,000
Capital Outlay		5,000	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	658,766	541,000	747,600
Unencumbered Cash Balance Dec 31	95,602	390,258	484,913
2023/2024/2025 Budget Authority Amount	682,000	541,000	747,600

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
20 Year Sales Tax (171)	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	2,212,300	5,445,291	3,232,991
Receipts:			
Sales Tax Collections	5,577,691	5,100,000	5,200,000
Local Assistance & Matching Funds	131,814		
Transportation Study	337,500		
Intererest on Idle Funds	117,498		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	6,164,503	5,100,000	5,200,000
Resources Available:	8,376,803	10,545,291	8,432,991
Expenditures:			
Contractual	483,478	5,318,682	6,431,551
Commodities	435,451		
Capital Outlay			
Total Transferred for Principal Payment	1,294,167		
Total Transferred for Interest Payment	718,416		
Transfer to Bond & Interest, 2016 A		645,350	652,900
Transfer to Bond & Interest, 2016 B		678,878	0
Transfer to Bond & Interest, 2020 A		175,965	845,765
Transfer to Bond & Interest, 2022 A		493,425	502,775
Cash Forward (2025 column) Miscellaneous			
Does miscellaneous exceed 10% of Total E	2 021 512	7 212 200	0 422 001
Total Expenditures	2,931,512	7,312,300	8,432,991
Unencumbered Cash Balance Dec 31	5,445,291	3,232,991	0 422 001
2023/2024/2025 Budget Authority Amoun	5,100,000	7,312,300	8,432,991

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Opioid Settlement	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	15,383	212,011	358,857
Receipts:			
Opioid Settlement	206,794	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	206,794	250,000	250,000
Resources Available:	222,177	462,011	608,857
Expenditures:			
Personnel	10,166	71,398	71,398
Employee Benefits		31,756	31,756
Cantractual			45,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,166	103,154	148,154
Unencumbered Cash Balance Dec 31	212,011	358,857	460,703
2023/2024/2025 Budget Authority Amoun	0	358,857	148,154

See Tab A

CPA Summary

2025

Leavenworth County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name	:	(2) Fund Name		(3) Fund Name		(4) Fund Name	:	(5) Fund Name:		
Motor Ve	hicle	Gen. Equipmer	nt Reserve	Gen. Cap. Imp	rovement	ld & Bridge Equ	iip. Reserv	Capital I	Road	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	51,034	Cash Balance Jan 1	6,047,343	Cash Balance Jan 1	1,548,556	Cash Balance Jan 1	3,134,356	Cash Balance Jan 1	3,500,948	14,282,237
Receipts:	•	Receipts:	•	Receipts:	•	Receipts:		Receipts:		•
Fees	810,013	Transfer Ins	1,341,120	Transfer In	310,000	Sale of Equip.	136,200	Transfer In Rd & Br	748,110	
Miscellaneous	47,679	Miscellaneous	550	Other Income	650,178	Transfer In	550,000	Transfer in LSR	650,000	
								HP 19	284,738	
								E 48 KDOT Share	150,000	
Total Receipts	857,692	Total Receipts	1,341,670	Total Receipts	960,178	Total Receipts	686,200	Total Receipts	1,832,848	5,678,588
Resources Available:	908,726	Resources Available:	7,389,013	Resources Available:	2,508,734	Resources Available:	3,820,556	Resources Available:	5,333,796	19,960,825
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	581,003	Capital Outlay	1,783,250	Contractual	704,599	Capital Outlay	1,049,674	Capital Outlay	1,302,854	
Contractual	1,025									
Commodities	53,285									
Miscellanous	1,702									
Trans to Emp Ben.	210,972									
Total Expenditures	847,987	Total Expenditures	1,783,250	Total Expenditures	704,599	Total Expenditures	1,049,674	Total Expenditures	1,302,854	5,688,364
Cash Balance Dec 31	60,739	Cash Balance Dec 31	5,605,763	Cash Balance Dec 31	1,804,135	Cash Balance Dec 31	2,770,882	Cash Balance Dec 31	4,030,942	14,272,461
		_		1		1	1			14,272,461

**Note: These two block figures should agree.

CPA Summary		

2025

Leavenworth County

CPA Summary

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

		(5) Eural Mamai		(4) Eural Momor		(2) Fund Momes		(2) Eural Mamai		Non-Budgeted (1) Fund Name
\neg		(5) Fund Name:		(4) Fund Name:		(3) Fund Name:		(2) Fund Name: KFAF Addiction		(1) Fund Name ARPA
Total		Unencumbered		Unencumbered		Unencumbered	oli Fulia	Unencumbered	1	Unencumbered
7,586,442		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	7,586,442	Cash Balance Jan 1
7,500,442		Receipts:		Receipts:		Receipts:		Receipts:	7,500,442	Receipts:
\neg		Тесоры.		Receipts.		Receipts.		Receipts.	231,009	Interest
_									231,005	Interest
_				+						
_				+						
_										
\dashv										
_										
\dashv										
231,009	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	231,009	Total Receipts
7,817,451	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	7,817,451	Resources Available:
7,017,131		Expenditures:		Expenditures:	-	Expenditures:		Expenditures:	7,017,101	Expenditures:
\neg									1,225,737	Capital Projects
-									-,,	
-										
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-										
1,225,737	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,225,737	Total Expenditures
6,591,714	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	6,591,714	Cash Balance Dec 31
6,591,714	-		-		-		-	[.,,.,	
	k figures	ote: These two bloc	** N I.							

Non-Budgeted Funds - Counties

- **K.S.A. 12-110d.** Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.
- **K.S.A. 12-631p**. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.
- **K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.
- **K.S.A. 12-16,102.** Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.
- **K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.
- **K.S.A.** 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.
- **N.S.A. 12-2015. KISK management reserve rund.** The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.
- **K.S.A. 19-119.** County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.
- **K.S.A. 19-120. Multi-year capital improvement fund.** (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.
- **K.S.A. 19-15,136. Special building fund.** County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

- **K.S.A. 19-2120.** County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than \$25,000,000 and not more than \$35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.
- [per **K.S.A. 19-2121**, such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941]
- **K.S.A. 28-115a.** Register of deeds technology fund. Moneys in the fund (certain additional recording fees collected pursuant to K.S.A. 28-115(b)) shall be used by the register of deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of data recorded or stored in the office of the register of deeds.
- **K.S.A. 44-505b.** Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses
- **K.S.A. 68-141g.** Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.
- **K.S.A. 68-559a. Special road and bridge fund.** Authorizes the creation of a special road and bridge fund and for funding of such through levy of an annual property tax of not to exceed two mills.
- **K.S.A. 68-590.** Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.
- **K.S.A. 68-1135. Special bridge and culvert fund.** Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.
- **K.S.A. 75-6110.** Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

fund to be used for the purpose of assuring that all property in the county is classified and appraised according to law and for employment of or contracting for appraisal

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum

NOTICE OF BUDGET HEARING The governing body of

Leavenworth County

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual	for 2023	Current Year Estima	te for 2024	Proposed	Budget Year for 20	25
					-		Proposed
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimated
FUND		Kate.		Kate	Expenditures	Au vaioteiii Tax	Tax Rate*
General	33,683,154	21.579	35,431,178	21.488	37,788,053	24,362,005	21.949
Debt Service	1,987,758		1,993,618		2,001,440		
Road & Bridge	11,661,742	9.761	13,457,815	9.820	14,588,001	12,000,000	10.811
Health	1,399,746	0.582	1,554,304	0.491	1,583,346	493,604	0.445
Employee Benefits	9,439,234	0.555	9,537,000	0.555	11,855,765	1,395,276	1.257
Economic Development	314,000	0.309	374,678	0.307	85,658	51,971	0.047
Council on Aging	3,314,110	2.780	3,648,204	2.780	4,358,338	3,085,630	2.780
Juvenile Detention	360,114	0.358	436,396	0.338	430,231	313,598	0.283
Solid Waste	2,068,342		2,354,472		2,413,205		
ROD Tech	276,266		136,436		169,211		
Clerk Tech	36,582		33,000		31,000		
Treasurer Tech	29,892		30,000		20,000		
Special Alcohol	46,000		50,000		50,000		
Special Parks & Rec			30,000		45,000		
911 Taxes	658,766		541,000		747,600		
20 Year Sales Tax (171)	2,931,512		7,312,300		8,432,991		
Opioid Settlement	10,166		103,154		148,154		
Non-Budgeted Funds-A	5,688,364						
Non-Budgeted Funds-B	1,225,737						
Totals	75,131,485	35.924	77,023,555	35.779	84,747,993	41,702,083	37.572
	.,.,.		.,,.		- , ,	ue Neutral Rate **	34.350
Less: Transfers	14,816,831		15,430,478		16,155,599		
Net Expenditure	60,314,654		61,593,077		68,592,394		
Total Tax Levied	33,681,972		38,128,159		xxxxxxxxxxxxxx		
Assessed Valuation	937,507,149		1,065,588,682		1,109,933,113		
Outstanding Indebtedness,			2022		2024		
January 1,	2022	į į	2023	1	2024	Ī	
G.O. Bonds	26,795,000		25,260,000	-	23,885,000		
Revenue Bonds Other	0		0		0		
Lease Pur. Princ.	333,214		173,586	1	0		
Total	27,128,214		25,433,586]	23,885,000		

^{*}Tax rates are expressed in mills

0

^{**}Revenue Neutral Rate as defined by KSA 79-2988

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Leavenworth County

will meet on August 28, 2024 at 9:00 AM at Leavenworth County Commission Room, 300 Walnut for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Leavenworth County Commission Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual	for 2023	Current Year Estima	te for 2024	Proposed 1	Budget Year for 202	25
		Actual Tax		Actual Tax	Budget Authority for	Amount of 2024	Proposed
FUND	Expenditures	Rate*	Expenditures	Rate*	Expenditures	Ad Valorem Tax	Estimated Tax Rate*
General	33,683,154	21.579	35,431,178	21.488	37,788,053	24,362,005	21.949
Debt Service	1,987,758	21.377	1,993,618	21.400	2,001,440	24,302,003	21.747
Road & Bridge	11,661,742	9.761	13,457,815	9.820	14,588,001	12,000,000	10.811
Health	1,399,746	0.582	1,554,304	0.491	1,583,346	493,604	0.445
Employee Benefits	9,439,234	0.555	9,537,000	0.555	11,855,765	1,395,276	1.257
Economic Development	314,000	0.309	374,678	0.307	85,658	51,971	0.047
Council on Aging	3,314,110	2.780	3,648,204	2.780	4,358,338	3,085,630	2.780
Juvenile Detention	360,114	0.358	436,396	0.338	430,231	313,598	0.283
Juvenne Detention	300,114	0.338	430,390	0.558	430,231	313,398	0.283
Solid Waste	2,068,342		2,354,472		2,413,205		
ROD Tech	276,266		136,436		169,211		
Clerk Tech	36,582		33,000		31,000		
Treasurer Tech	29,892		30,000		20,000		
Special Alcohol	46,000		50,000		50,000		
Special Parks & Rec	40,000		30,000		45,000		
911 Taxes	650 766		541,000		747,600		
20 Year Sales Tax (171)	658,766 2,931,512		7,312,300		8,432,991		
Opioid Settlement	10,166		103,154		148,154		
Non-Budgeted Funds-A	5,688,364						
Non-Budgeted Funds-B	1,225,737						
Totals	75,131,485	35.924	77,023,555	35.779	84,747,993 Revenu	41,702,083 ue Neutral Rate **	37.572 34.350
Less: Transfers	14,816,831		15,430,478		16,155,599		37.330
Net Expenditure	60,314,654		61,593,077		68,592,394		
-							
Total Tax Levied Assessed Valuation	33,681,972 937,507,149		38,128,159 1,065,588,682		1,109,933,113		
Outstanding Indebtedness,							
January 1,	<u>2022</u>		<u>2023</u>	•	<u>2024</u>	•	
G.O. Bonds	26,795,000		25,260,000		23,885,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	333,214		173,586		0		
Total	27,128,214		25,433,586		23,885,000		

^{*}Tax rates are expressed in mills

Leavenworth County

Leavenworth County

^{**}Revenue Neutral Rate as defined by KSA 79-2988

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Leavenworth County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate* 34.350 Proposed Tax Rate 37.572

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.

CPA Summary for Assumptions

CPA Summary

2025

To the Clerk of Leavenworth County Special- Other Funds, State of Kansas We, the undersigned, officers of

Leavenworth County Special- Other Funds

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

(3) the A	Amount(s) of	2024 Ad	Valorem Tax are with		
		D.		2025 Adopted Budget	
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's U
Allocation of Vehicle Taxes	1	2			Only)
Schedule of Transfers	,	3			
Statement of Indebtedness		4			
Statement of Lease-Purchas	es	5			
Fund	K.S.A.				
General	79-1946	6			
Debt Service	10-113				
Road & Bridge	68-5,101				
Local Service Rd & Br	68-596		5,099,054	4,022,169	
Sewer 1			54,331		
Sewer 2			79,084		
Sewer 3			103,712		
Sewer 5			19,474		
Sewer 6					
Sewer 7			63,920		
	1	1			
		1			
		1			
Non-Budgeted Funds-A					
Totals		XXXXX	5,419,575	4,022,169	
Budget Hearing Notice					
Budget Hearing Notice 2					County Clerk's Use O
Combined Rate and Budget	Hearing				
Combined Rate and Budget	Hearing 2				
RNR Hearing Notice					Nov 1, 2024 Tota
Neighborhood Revitalization	n				Assessed Valuation
D 1				Revenue Neutral Rate	8.724
Does bu	aget require	a reson	ition to exceed the Re	venue Neutrai Kate:	YES
Assisted by:					
Assisted by:	Clark				
Janet Klasinski, LV County	Clerk				
Address: 300 Walnut St. Suite 106					
300 Walnut St. Suite 106 Leavenworth, KS 66048	_				
Email:	-				
jklasinskie leavenworthoo	untv.aov				
Attest:	2024				
				Governing Body	
County Clerk	_			- •	
· .					

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

D 1 4 1E 1 6 2024	Ad Valorem	Allocation for Year 2025				
Budgeted Funds for 2024	Levy Tax Year	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	0	0	0	0	0	0
Debt Service						
Road & Bridge						
Local Service Rd & Br	3,897,586	362,049	8,968	7,082	13,718	6,041
TOTAL	3,897,586	362,049	8,968	7,082	13,718	6,041
1011111	3,077,300	302,047	0,700	7,002	13,710	0,041
County Treas Motor Vehi	icle Estimate	362,049				
•	•	•	•			
County Treas Recreationa	al Vehicle Estimate		8,968			
				_		
County Treas 16/20M Ve	hicle Estimate			7,082		
County Treas Commercia	l Vehicle Tax Estin	nate			13,718	
County Treas Watercraft	Tax Estimate					6,041
Motor Vehicle Factor		0.09289				
MOTOR ACTURE LACTOR	•	0.07207	•			
	Recreational Vehic	cle Factor	0.00230			
				_		
		16/20M Vehi	cle Factor	0.00182		

Commercial Vehicle Factor 0.00352

Watercraft Factor 0.00155

Schedule of Transfers

Expenditure Fund	Receipt Fund	Actual	Current	Proposed	Transfers
Transferred From:	Transferred To:	Amount for	Amount for	Amount for	Authorized by
Transferred From:	Transferred 10.	2023	2024	2025	Statute
LSR Road & Bridge	LSR Cap. Eq. Resereve	350,000	500,000	500,000	KSA 68-596
LSR Road & Bridge	Employee Benefits	296,208	305,200	359,687	KSA 79-1947
LSR Road & Bridge	Cap. Roads Rd & Bridge	650,000	776,000	776,000	KSA 68-590
Sewer District 1	General Fund. Spec. Bld	15,456	15,456	15,456	KSA 12-825d
Sewer District 2	General Fund. Spec. Bld	12,784	12,784	12,784	KSA 12-825d
Sewer District 5	General Fund. Spec. Bld	8,624	8,624	8,624	KSA 12-825d
	Total	1333072	1618064	1672551	
	Adjustments*				
	Adjusted Totals	1333072	1618064	1672551	

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

Transfers - Counties

- **K.S.A. 2-1318.** Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.
- **K.S.A. 8-145.** Transfer to general fund from special motor vehicle fund. Any balance remaining in the special motor vehicle fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year.
- **K.S.A. 10-117a**. **Transfer from debt service fund.** Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.
- **K.S.A. 12-110d**. **Transfer to special ambulance or emergency medical service equipment fund.** May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of
- **K.S.A. 12-196**. **Transfer of sales tax proceeds.** The board of county commissioners may transfer any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] from the county general fund to the county road and bridge fund.
- **K.S.A. 12-631o**. **Transfer to sewerage reserve fund.** Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.
- **K.S.A. 12-631p. Transfer from sewerage system reserve fund.** Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.
- **K.S.A. 12-16,102.** Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.
- **K.S.A. 12-17,118**. **Transfer to and from neighborhood revitalization fund.** Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. **Transfer to risk management reserve fund.** To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 19-119. **Transfer to equipment reserve fund.** Moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 19-120. **Transfer to capital improvements fund.** Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. **Transfer to worker's compensation reserve fund.** Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

K.S.A. 68-141g. **Transfer to special machinery or equipment fund.** Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. **Transfer from closed tax levy fund.** Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1,	Dau	e Due		Due 2024		Due 2025
	13340	Retirement	rate 70		2024	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
	1										
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:					v			•	Ů	•	
Sewer District No. 3	9/1/2011	3/1/2031	0.03	1,373,821	473,453	3/1 & 9/1	03/1 & 9/1	12,488	57,724	10,907	59,304
Sewer District No. 7	8/1/2005	3/1/2027	0.03	424,500	78,277	3/1 & 9/1	03/1 & 9/1	1,850	25,429	1,192	26,087
Sewer District 140. 7	0/1/2003	3/1/2021	0.03	424,500	70,277	3/1 & 3/1	03/1 & 3/1	1,030	23,427	1,172	20,007
	1										
Total Revenue Bonds					551,730			14,338	83,153	12,099	85,391
Other:								-		·	
Total Other					0			0	0	0	0
Total Indebtedness					551,730			14,338	83,153	12,099	85,391

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total			
		Term of	Interest	Amount	Principal	Payments	Payments
Items	Contract	Contract	Rate	Financed	Balance On	Due	Due
Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1, 2024	2024	2025
NONE		,			, ,	-	
				Totals	0	0	0

^{***}If leasing/renting with no intent to purchase, do not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Local Service Rd & Br	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	363,680	420,187	254,168
Receipts:			
Ad Valorem Tax	3,318,491	3,897,586	xxxxxxxxxxxx
Delinquent Tax	32,264		
Motor Vehicle Tax	353,347	341,730	362,049
Recreational Vehicle Tax	9,236	8,790	8,968
16/20 M Vehicle Tax		6,613	7,082
Commercial Vehicle Tax	12,749	11,849	13,718
Watercraft Tax		4,065	6,041
Special City/County Highway	427,594	444,648	424,859
In Lieu of	141		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	4,153,822	4,715,281	822,717
Resources Available:	4,517,502	5,135,468	1,076,885
Expenditures:			
Personal Services	796,719	775,400	788,667
Contractual	18,077	24,700	25,700
Commodities	1,986,311	2,500,000	2,649,000
Transfer to Equip Reserve	350,000	500,000	500,000
Transfer to Employee Benefits	296,208	305,200	359,687
Transfer to Capital Roads	650,000	776,000	776,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	4,097,315	4,881,300	5,099,054
Unencumbered Cash Balance Dec 31	420,187	254,168	xxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	4,363,225	4,881,300 Appropriated Balance	5,099,054
	5,099,054		
	Tax Required	4,022,169	
De	linquent Comp Rate:	0.0% 024 Ad Valorem Tax	0
	4,022,169		

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
•			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
<u> </u>	Non-A	Appropriated Balance	
		re/Non-Appr Balance	0
De	linquent Comp Rate:	Tax Required 0.0%	0
2.		024 Ad Valorem Tax	

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer 1	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	159,599	179,234	179,234
Receipts:			
Special Assessments	55,402	54,331	54,331
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	55,402	54,331	54,331
Resources Available:	215,001	233,565	233,565
Expenditures:			
Contractual	20,311	35,900	35,900
Commodities		2,975	2,975
Transfer Out	15,456	15,456	15,456
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	35,767	54,331	54,331
Unencumbered Cash Balance Dec 31	179,234	179,234	179,234
2023/2024/2025 Budget Authority Amount	54,331	54,331	54,331

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sewer 2	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	299,353	339,406	332,414
Receipts:			
Special Assessments	72,084	72,092	72,092
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	72,084	72,092	72,092
Resources Available:	371,437	411,498	404,506
Expenditures:			
Contractual	18,598	63,050	63,050
Commodities	649	3,250	3,250
Transfer Out	12,784	12,784	12,784
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	32,031	79,084	79,084
Unencumbered Cash Balance Dec 31	339,406	332,414	325,422
2023/2024/2025 Budget Authority Amount	79,084	79,084	79,084

CPA	Summar	·y

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer 3	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	44,240	43,239	42,739
Receipts:			
Special Assessments	102,211	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	102,211	103,212	103,212
Resources Available:	146,451	146,451	145,951
Expenditures:			
Contractual	33,000	33,500	33,500
Commodities			
Debt Service	70,212	70,212	70,212
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	103,212	103,712	103,712
Unencumbered Cash Balance Dec 31	43,239	42,739	42,239
2023/2024/2025 Budget Authority Amount	103,712	103,712	103,712

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sewer 5	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	122,907	125,950	123,900
Receipts:			
Special Assessments	17,424	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,424	17,424	17,424
Resources Available:	140,331	143,374	141,324
Expenditures:			
Contractual	4,444	7,250	7,250
Commodities	1,313	3,600	3,600
Transfer Out	8,624	8,624	8,624
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,381	19,474	19,474
Unencumbered Cash Balance Dec 31	125,950	123,900	121,850
2023/2024/2025 Budget Authority Amount	19,474	19,474	19,474

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer 6	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	6,678	6,678	6,678
Receipts:			
Special Assessments	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	6,678	6,678	6,678
Expenditures:			
Contractual	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	6,678	6,678	6,678
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sewer 7	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	29,013	29,014	29,013
Receipts:			
Special Assessments	63,919	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	63,919	63,919	63,919
Resources Available:	92,932	92,933	92,932
Expenditures:			
Contractual	40,000	40,000	40,000
Debt Service	23,918	23,920	23,920
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	63,918	63,920	63,920
Unencumbered Cash Balance Dec 31	29,014	29,013	29,012
2023/2024/2025 Budget Authority Amount	63,920	63,920	63,920

CPA Summary

Leavenworth County Special- Other Funds

NON-BUDGETED FUNDS (A)

2025

(Only the actual budget year for 2023 is reported)

(5) Fund Name:	\neg
Unancumbered	
Unencumbered	
Cheneumbered	Total
Cash Balance Jan 1	1,168,583
Receipts:	
	7
	7
	7
	7
	7
	_
Total Receipts 0	420,685
	1,589,268
<u> </u>	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	一
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	_
	_
	_
	_
m. IF. P. O	421 201
· ·	431,391
Cash Balance Dec 31 0	1,157,877
e: These two block figures	1,157,877
	Receipts: Total Receipts 0 Resources Available: 0 Expenditures: Total Expenditures 0 Cash Balance Dec 31 0

Page No.

Leavenworth County Special- Other Funds

NON-BUDGETED FUNDS (D)

2025

(Only the actual budget year for 2023 is reported)

	ds-D									
(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		7
Jnencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		1
				1						1
										=
										1
										-
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
	U	J L			U		0		U	U
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		7
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0
										0

Non-Budgeted Funds - Counties

- **K.S.A. 12-110d.** Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.
- **K.S.A. 12-631p**. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.
- **K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.
- **K.S.A. 12-16,102.** Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.
- **K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.
- **K.S.A.** 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.
- **N.S.A. 12-2015. KISK management reserve rund.** The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.
- **K.S.A. 19-119.** County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.
- **K.S.A. 19-120. Multi-year capital improvement fund.** (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.
- **K.S.A. 19-15,136. Special building fund.** County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

- **K.S.A. 19-2120.** County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than \$25,000,000 and not more than \$35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.
- [per **K.S.A. 19-2121**, such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941]
- **K.S.A. 28-115a.** Register of deeds technology fund. Moneys in the fund (certain additional recording fees collected pursuant to K.S.A. 28-115(b)) shall be used by the register of deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of data recorded or stored in the office of the register of deeds.
- **K.S.A. 44-505b.** Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses
- **K.S.A. 68-141g.** Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.
- **K.S.A. 68-559a. Special road and bridge fund.** Authorizes the creation of a special road and bridge fund and for funding of such through levy of an annual property tax of not to exceed two mills.
- **K.S.A. 68-590.** Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.
- **K.S.A. 68-1135. Special bridge and culvert fund.** Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.
- **K.S.A. 75-6110.** Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

fund to be used for the purpose of assuring that all property in the county is classified and appraised according to law and for employment of or contracting for appraisal

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum

2025

The governing body of

Leavenworth County Special- Other Funds

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual	for 2023	Current Year Estima	te for 2024	Proposed	Budget Year for 202	25
		Actual Tax		Actual Tax	Budget Authority for	Amount of 2024	Proposed
FUND	Expenditures	Rate*	Expenditures	Rate*	Expenditures	Ad Valorem Tax	Estimated
					_		Tax Rate*
General Data Samina							
Debt Service							
Road & Bridge Local Service Rd & Br	4.007.215	0.054	1 001 200	0.002	5,000,054	4.022.160	0.002
Local Service Rd & Br	4,097,315	8.854	4,881,300	9.003	5,099,054	4,022,169	9.003
							_
Sewer 1	35,767		54,331		54,331		
Sewer 2	32,031		79,084		79,084		
Sewer 3	103,212		103,712		103,712		
Sewer 5	14,381		19,474		19,474		
Sewer 6							
Sewer 7	63,918		63,920		63,920		
N. D. L. IE. L.A.	421 201						
Non-Budgeted Funds-A	431,391						
Totals	4,778,015	8.854	5,201,821	9.003	5,419,575	4,022,169	9.003
TOTALS	4,//8,015	6.834	3,201,821	9.003		4,022,169 ue Neutral Rate **	
Less: Transfers	1,333,072		1 618 064		1,672,551		8.724
Net Expenditure	3,444,943		1,618,064 3,583,757		3,747,024		
Total Tax Levied	3,351,358		3,897,586		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	378,486,308		432,900,067		446,757,571		
Assessed valuation	370,400,308		+34,700,007	J	++0,/3/,3/1	J	
Outstanding Indebtedness							
January 1,	2022		2023		2024		
G.O. Bonds	0		0]	0]	
Revenue Bonds	711,552		632,702		551,730		
Other	0		032,702		0		
Lease Pur. Princ.	0		0		0		
Total	711,552		632,702		551,730		
10	/11,552		032,102	l	331,730	l	

^{*}Tax rates are expressed in mills

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^{**}Revenue Neutral Rate as defined by KSA 79-2988

2025

The governing body of

Leavenworth County Special- Other Funds

will meet on August 28, 2024 at 9:00 AM at Leavenworth County Commission Room, 300 Walnut for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Leavenworth County Commission Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual	for 2023	Current Year Estima	te for 2024	Proposed	Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures		Budget Authority for Expenditures		Proposed Estimated Tax Rate*	
General								
Debt Service								
Road & Bridge								
Local Service Rd & Br	4,097,315	8.854	4,881,300	9.003	5,099,054	4,022,169	9.003	
	,,.		,,		.,,	,, ,		
	0.5.5.5							
Sewer 1	35,767		54,331		54,331			
Sewer 2	32,031		79,084		79,084			
Sewer 3	103,212		103,712		103,712			
Sewer 5	14,381		19,474		19,474			
Sewer 6								
Sewer 7	63,918		63,920		63,920			
Non-Budgeted Funds-A	431,391							
Totals	4,778,015	8.854	5,201,821	9.003	5,419,575	4,022,169	9.003	
					Reveni	ue Neutral Rate **	8.724	
Less: Transfers	1,333,072		1,618,064		1,672,551		-	
Net Expenditure	3,444,943		3,583,757		3,747,024			
Total Tax Levied	3,351,358		3,897,586		xxxxxxxxxxxxxx			
Assessed Valuation	378,486,308		432,900,067		446,757,571	1		
			, ,	1				
Outstanding Indebtedness	,							
January 1,	2022		2023		<u>2024</u>			
G.O. Bonds	0		0		0	1		
Revenue Bonds	711,552		632,702		551,730	1		
Other	0		0		0	1		
Lease Pur. Princ.	0		0		0	1		
Total	711,552		632,702		551,730	1		
	711,552		032,702	l	331,730	4		

*Tax rates are expressed in mills

Leavenworth County

Leavenworth County

^{**}Revenue Neutral Rate as defined by KSA 79-2988

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Leavenworth County Special- Other Funds

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	8.724	Proposed Tax Rate	9.003
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.