

CERTIFICATE

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 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		5			
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Fund	K.S.A.				
LSR - Road & Bridge	68-596	7	3,009,852	2,075,001	
Sewer District 1	19-27a02	8	54,331		
Sewer District 2	19-27a02	8	71,584		
Sewer District 3	19-27a02	9	103,212		
Sewer District 5	19-27a02	9	17,424		
Sewer District 6	19-27a02	10	0		
Sewer District 7	19-27a02	10	63,920		
Non-Budgeted Funds		11			
Totals		xxxxxx	3,320,323	2,075,001	
Budget Summary		12			
Budget Summary - Other					County Clerk's Use Only
Neighborhood Revitalization Rebate					November 1, 2017 Total Assessed Valuation
Election required? Review HB2088 Template.					

Assisted by:
Janet Klasinski, County Clerk
Address:
300 Walnut St.
Leavenworth, KS 66048
Email:
jklasinski@leavenworthcounty.org
Attest: _____, 2017

Robert W. Holland
Ray Smith
Quynh Tran

County Clerk

Governing Body

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ <u>1,985,623</u>
2. Debt service levy in 2017 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>1,985,623</u>

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ <u>2,881,339</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>3,651,811</u>	
5b. Personal property 2016	- <u>3,077,595</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>574,216</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	<u>2,057,670</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>5,513,225</u>	
8. Total estimated valuation July 1, 2017	<u>245,227,874</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>239,714,649</u>	
10. Factor for increase (7 divided by 9)	<u>0.02300</u>	
11. Amount of increase (10 times 3)		+ \$ <u>45,669</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>2,031,292</u>
13. Debt service levy in this 2017 budget		<u>0</u>
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>2,031,292</u>
15. Consumer Price Index for all urban consumers for calendar year 2016		<u>1.3%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>25,813</u>
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>2,057,105</u>

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

2018

Leavenworth County Special - Other Funds

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
LSR - Road & Bridge	LSR Cap. Equip Reserve	212,009	337,030	284,225	68-596
LSR - Road & Bridge	Employee Benefit	144,822	201,467	219,183	79-1947
Total		356,831	538,497	503,408	
Adjustments*					
Adjusted Totals		356,831	538,497	503,408	

*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Leavenworth County Special - Other Funds

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Sewer District #3	9/1/2011	3/1/2031	2.72%	1,375,821	836,658	3/01 & 9/01	3/01 & 9/01	22,434	47,777	21,126	49,086
Sewer District #7	8/1/2005	3/1/2027	2.57%	424,500	239,204	3/01 & 9/01	3/01 & 9/01	6,012	21,266	5,462	21,817
Total Other					1,075,862			28,446	69,043	26,588	70,903
Total Indebtedness					1,075,862			28,446	69,043	26,588	70,903

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2017	Payments Due 2017	Payments Due 2018
NONE							
				Totals	0	0	0

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

Leavenworth County Special - Other Funds

2018

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
LSR Road & Bridge			
Resources Available:	2,703,653	2,630,910	934,851
Expenditures:			
LSR Road & Bridge	2,550,636	2,630,910	3,009,852
	0	0	0
0	0	0	
0	0	0	0
Subtotal	2,550,636	2,630,910	3,009,852
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,550,636	2,630,910	3,009,852
Unencumbered Cash Balance Dec 31	153,017	0	xxxxxxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	2,635,703	2,653,100	3,009,852
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,009,852
		Tax Required	2,075,001
Delinquent Comp Rate:	0.0%		0
	Amount of 2017 Ad Valorem Tax		2,075,001

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Expenditures:			
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
Cultural			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Tort Liability			
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7f	0	0	0
Total - Page 7b	2,550,636	2,630,910	3,009,852
Total - Page 7c	0	0	0
Total - Page 7d	0	0	0
Total - Page 7e	0	0	0
Total Expenditures**	2,550,636	2,630,910	3,009,852

**Note: The Detail Total Expenditures should match to the General Subtotal.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 1	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	27,463	29,933	29,933
Receipts:			
Special Assessments	31,575	38,875	54,331
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	31,575	38,875	54,331
Resources Available:	59,038	68,808	84,264
Expenditures:			
Contractual Services	29,001	35,900	51,356
Commodities	104	2,975	2,975
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	29,105	38,875	54,331
Unencumbered Cash Balance Dec 31	29,933	29,933	29,933
2016/2017/2018 Budget Authority Amount:	31,575	38,875	54,331

Adopted Budget Sewer District 2	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	51,116	80,566	80,566
Receipts:			
Special Assessments	43,600	43,050	71,584
Fees	375		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	43,975	43,050	71,584
Resources Available:	95,091	123,616	152,150
Expenditures:			
Contractual Services	10,507	40,300	68,834
Fees	4,018	2,750	2,750
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	14,525	43,050	71,584
Unencumbered Cash Balance Dec 31	80,566	80,566	80,566
2016/2017/2018 Budget Authority Amount:	42,550	43,050	71,584

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 3	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	46,631	41,631	41,631
Receipts:			
Special Assessments	103,212	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	103,212	103,212	103,212
Resources Available:	149,843	144,843	144,843
Expenditures:			
Contractual Services	38,000	33,000	33,000
Debt Service	70,212	70,212	70,212
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	108,212	103,212	103,212
Unencumbered Cash Balance Dec 31	41,631	41,631	41,631
2016/2017/2018 Budget Authority Amount:	108,212	103,212	103,212

Adopted Budget Sewer District 5	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	78,274	83,486	83,486
Receipts:			
Special Assessments	10,800	10,800	17,424
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,800	10,800	17,424
Resources Available:	89,074	94,286	100,910
Expenditures:			
Contractual Services	3,424	9,250	15,874
Commodities	2,164	1,550	1,550
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	5,588	10,800	17,424
Unencumbered Cash Balance Dec 31	83,486	83,486	83,486
2016/2017/2018 Budget Authority Amount:	10,800	10,800	17,424

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 6	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
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 Rec			
Total Receipts	0	0	0
Resources Available:	6,678	6,678	6,678
Expenditures:			
Contractual Services	0	0	0
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	6,678	6,678	6,678
2016/2017/2018 Budget Authority Amount:	0	0	0

Adopted Budget Sewer District 7	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	28,438	29,010	29,008
Receipts:			
Special Assessments	64,490	63,918	63,918
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	64,490	63,918	63,918
Resources Available:	92,928	92,928	92,926
Expenditures:			
Contractual Services	40,000	40,000	40,000
Debt Service	23,918	23,920	23,920
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,918	63,920	63,920
Unencumbered Cash Balance Dec 31	29,010	29,008	29,006
2016/2017/2018 Budget Authority Amount:	63,920	63,920	63,920

2018

NON-BUDGETED FUNDS

Leavenworth County Special - Other Funds

(Only the actual budget year for 2016 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
LSR Cap. Equip. Reserve		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	
	727,859								727,859
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfers									
Total Receipts		0		0		0		0	
Resources Available:		0		0		0		0	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay		237,347							
Total Expenditures		237,347		0		0		0	
Cash Balance Dec 31		702,521		0		0		0	
Total Expenditures		237,347		0		0		0	
Cash Balance Dec 31		702,521		0		0		0	

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Leavenworth County Special - Other Funds
 will meet on August 17, 2017 at 9:15 A.M. at Leav. County Courthouse, Commission Room for the purpose of hearing and
 answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
 Detailed budget information is available at Leavenworth County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
LSR Road & Bridge	2,550,636	8.467	2,630,910	8.462	3,009,852	2,075,001	8.462
Sewer District 1	29,105		38,875		54,331		
Sewer District 2	14,525		43,050		71,584		
Sewer District 3	108,212		103,212		103,212		
Sewer District 5	5,588		10,800		17,424		
Sewer District 6							
Sewer District 7	63,918		63,920		63,920		
Non-Budgeted Funds	237,347						
Totals	3,009,331	8.467	2,890,767	8.462	3,320,323	2,075,001	8.462
Less: Transfers	356,831		538,497		503,408		
Net Expenditure	2,652,500		2,352,270		2,816,915		
Total Tax Levied	1,902,919		1,985,623		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	224,734,474		234,649,023		245,227,874		

Outstanding Indebtedness,

January 1,	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,174,061	1,143,096	1,075,862
Lease Pur. Princ.	0	0	0
Total	1,174,061	1,143,096	1,075,862

*Tax rates are expressed in mills

Janet Klasinski
 Clerk

RESOLUTION NO. 2017 - 50

A resolution expressing the property taxation policy of the Leavenworth County Special - Other Funds Commission with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of Leavenworth County Special - Other Funds exceeding the amount levied to finance the 2017 budget of Leavenworth County Special - Other Funds, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, and (3) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

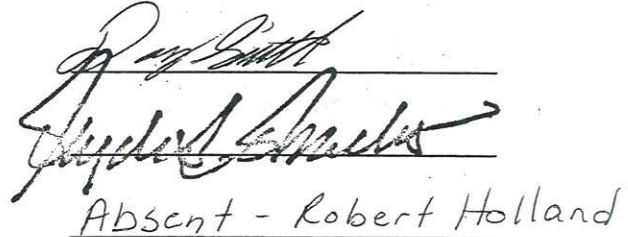
Whereas, Leavenworth County Special - Other Funds provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Leavenworth County Special - Other Funds Commission that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 27 day of July, 2017 by the Leavenworth County Special - Other Funds Commission.

Leavenworth County Special - Other Funds Commission


Absent - Robert Holland

Public Notices

NOTICE OF BUDGET HEARING

State of Kansas
County
2018

The governing body of
Leavenworth County Special - Other Funds
will meet on August 17, 2017 at 9:15 A.M. at Leav. County Courthouse, Commission Room for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Leavenworth County Clerk's Office and will be available at this hearing.

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FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
LSR-Road & Bridge	2,550,636	8.467	2,630,910	8.462	3,009,852	2,075,001	8.462
Sewer District 1	29,105		38,875		54,331		
Sewer District 2	14,525		43,050		71,584		
Sewer District 3	108,212		103,212		103,212		
Sewer District 5	5,588		10,800		17,424		
Sewer District 6							
Sewer District 7	63,918		63,920		63,920		
Non-Budgeted Funds	237,347						
Totals	3,009,531	8.467	2,890,767	8.462	3,320,523	2,075,001	8.462
Less: Transfers	356,831		538,497		503,408		
Net Expenditure	2,652,500		2,352,270		2,816,915		
Total Tax Levied	1,902,919		1,985,623		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	224,734,474		234,649,023		245,227,874		
Outstanding Indebtedness, January 1,	2015		2016		2017		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	1,174,061		1,143,096		1,075,862		
Lease Pur. Princ.	0		0		0		
Total	1,174,061		1,143,096		1,075,862		

*Tax rates are expressed in mills

Janet Klasinski
Clerk

95815