

LEAVENWORTH COUNTY

Leavenworth, Kansas



BUDGET REPORT:

County Funds

Other Special District Funds

For the Budget year —

December 31, 2020

CERTIFICATE

To the Clerk of Leavenworth County, State of Kansas

We, the undersigned, officers of

Leavenworth County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	27,724,615	16,736,148	
Debt Service	10-113	8	1,761,291		
Road & Bridge	68-5,101	9	9,589,844	6,761,697	
Health	65-204	10	1,350,880	549,505	
Employee Benefit	12-16,102	10	8,125,000	161,903	
Economic Development	19-4102	11	291,643	254,247	
Council on Aging	12-1680	11	2,597,314	1,838,628	
Juvenile Detention	38-513	12	746,764	418,709	
Solid Waste	65-3410	12	1,502,103	193,098	
ROD Tech		13	115,263		
Clerk Tech		13	54,000		
Treasurer Tech		14	46,296		
Special Alcohol		14	50,000		
Special Parks & Recreation		15	15,000		
911 Taxes		15	548,400		
2006 10 Yr. Sales Tax (170)		16	1,465,769		
20 Yr. Sales Tax (171)		16	5,525,767		
Tax Bond 2016B (161)		17			
		17			
Non-Budgeted Funds		18			
Totals	xxxxxx		61,509,949	26,913,935	
Budget Summary		19			
Budget Summary - Other					
Neighborhood Revitalization Rebate		20			
					County Clerk's Use Only
					November 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) 26,952,980
Does the County need to hold an Election? NO

Assisted by:
Janet Klasinski, County Clerk
Address:
300 Walnut, Suite 106
Leavenworth, KS 66048
Email:
ijklasinski@leavenworthcounty.org
Attest: _____ 2019

County Clerk Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>25,035,616</u>
2. Other tax entity levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>25,035,616</u>

2020 Budget Percentage Adjustments

4. New Improvements, Remodeling and Renovations for 2019 :	+ <u>13,038,998</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>8,914,531</u>	
5b. Personal property 2018	- <u>9,054,700</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2019 :	+ <u>4,508,710</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>366,604</u>	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>17,914,312</u>	
10. Total estimated valuation July 1, 2019	<u>725,209,607</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0253</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>634,100</u>	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>375,534</u>	
15. Total Percentage Adjustments	\$ <u>1,009,634</u>	

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:			<u>259,000</u>	
22. Law enforcement expenses - 2020 budget:		+	<u>13,022,737</u>	
Law enforcement expenses - 2019 budget:		-	<u>12,243,114</u>	
CPI adjustment	1.50%		<u>183,647</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>595,976</u>
23. Fire protection expenses - 2020 budget:		+	<u>0</u>	
Fire protection expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2020 budget:		+	<u>5,010,925</u>	
Emergency medical expenses - 2019 budget:		-	<u>4,884,898</u>	
CPI adjustment	1.50%		<u>73,273</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>52,754</u>
25. Total Revenue Adjustments				<u>907,730</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
28. Levy for Dissolved Taxing Entity (Only Use in the Year Dissolved)	+	<u>0</u>
29. Total Computed Tax Levy		<u>26,952,980</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		375,534
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		375,534
Exemption from Election Requirement		Yes

Leavenworth County

2020

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

2019 Budgeted Funds	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,420,127	1,651,679	23,787	14,747	49,709	0
Debt Service						
Road & Bridge	6,413,451	852,887	12,282	7,614	25,668	0
Health	524,781	69,788	1,005	623	2,100	0
Employee Benefit	3,454,714	459,422	6,616	4,102	13,827	0
Economic Development	248,741	33,079	476	295	996	0
Council on Aging	1,498,427	199,267	2,870	1,779	5,997	0
Juvenile Detention	430,340	57,228	824	511	1,722	0
Solid Waste	45,035	5,989	86	53	180	0
TOTAL	25,035,616	3,329,339	47,946	29,724	100,199	0

County Treas Motor Vehicle Estimate 3,329,339

County Treas Recreational Vehicle Estimate 47,946

County Treas 16/20M Vehicle Estimate 29,724

County Treas Commercial Vehicle Tax Estimate 100,199

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13298

Recreational Vehicle Factor 0.00192

16/20M Vehicle Factor 0.00119

Commercial Vehicle Factor 0.00400

Watercraft Factor 0.00000

Leavenworth County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Gen. Equip. Reserve	895,670	1,112,589	956,007	KSA 19-119
General	Cap. Improve. Reserve	225,000	165,000	172,000	KSA 19-120
General, Sheriff	Employee Benefit	-	-	2,905,924	KSA 12-16,102
General, EMS	Employee Benefit	-	-	1,286,777	KSA 12-16,102
County Health	Employee Benefit	250,163	283,181	275,047	KSA 12-16,102
County Health	Gen. Equip. Reserve	8,259	8,259	10,000	KSA 19-119
Road & Bridge	Employee Benefit	577,506	829,028	874,526	KSA 12-16,102
Road & Bridge	Rd. & Bridge Reserve	459,572	473,781	819,895	KSA 19-119
Road & Bridge	Cap. Improve. Reserve	500,000	-	-	KSA 19-120
Council on Aging	Gen. Equip. Reserve	35,741	40,494	130,000	KSA 19-119
Council on Aging	Employee Benefit	308,886	400,000	400,000	KSA 12-16,102
Motor Vehicle Fund	Employee Benefit	169,746	132,581	181,299	KSA 12-16,102
Motor Vehicle Fund	Gen. Equip. Reserve	-	10,000	-	KSA 19-119
Solid Waste	Gen. Equip. Reserve	85,850	100,470	125,000	KSA 19-119
Solid Waste	Employee Benefit	83,740	118,398	117,175	KSA 12-16,102
Cap. Proj. Sales Tax 17	Bond & Interest	1,523,234	1,751,703	1,761,291	Res. 2205-5
Juvenile Detention	Gen. Equip. Reserve	2,885	2,885	2,886	KSA 19-119
Juvenile Detention	Employee Benefit	114,984	185,953	187,870	KSA 12-16,102
Federal Grants	Employee Benefit	808	600	800	KSA 12-16,102
Juvenile Justice Authori	Juvenile Reinvest Grant	58,010	-	-	Grant Agreement
Community Corrections	Employee Benefit	100,503	86,000	99,200	KSA 12-16,102
Juvenile Intake	Employee Benefit	28,440	25,000	25,000	KSA 12-16,102
Drug Test & Supervision	Employee Benefit	-	150	-	KSA 12-16,102
Bond Series 2016B	County Capital Projects	1,300	-	-	Fund Close Out
ROD Tech	Employee Benefit	7,660	9,005	9,183	KSA 12-16,102
ROD Tech	Gen. Equip. Reserve	10,000	40,000	10,000	KSA 19-119
	Total	5,447,957	5,775,077	10,349,880	
	Adjustments*				
	Adjusted Totals	5,447,957	5,775,077	10,349,880	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

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, 2019	Payments Due 2019	Payments Due 2020
Renovation of County Annex	Dec. 2014	60	1.50	950,000	375,548	197,514	186,547
Lifepack Monitors	Mar. 2016	36	3.99	246,504	0	0	0
Totals					375,548	197,514	186,547

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,229,283	4,002,638	3,491,007
Receipts:			
Ad Valorem Tax	11,348,638	12,420,127	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	163,788	150,000	
Motor Vehicle Tax	1,652,656	1,567,011	1,651,679
Recreational Vehicle Tax	24,289	23,007	23,787
16/20M Vehicle Tax	14,223	14,622	14,747
Commercial Vehicle Tax	48,389	52,797	49,709
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	301	250	250
Local Alcoholic Liquor	9,204	10,000	14,880
Interest on deliq taxes	321,975	275,000	250,000
Vehicle Interest	7,089	6,000	7,000
Neighborhood Rev. Admin Fees	40,861	47,000	40,000
Interest Income	533,685	500,000	550,000
Franchise Fees	40,160	30,000	40,000
Cancelled Warrants	1,999	1,000	1,000
Game & Park Permits & CMV Fees	114	200	125
Antique Fees	10,090	10,000	10,000
ROD Recording Fees	651,386	750,000	700,000
Mortgage Registration Fees	336,767	0	0
Mortgage Registration Heritiage Fees	20,074	23,000	23,000
Ambulance Runs	3,285,571	3,175,000	3,175,000
Zoning Fees	102,316	80,000	80,000
Sheriff Fees	7,742	8,000	8,000
Extra Security & Work Release	17,620	15,000	15,000
Civil Process & Out of State	49,124	46,000	46,000
Inmate Phone & Inmate User Fees	109,090	50,000	40,000
Inmate Medical	5,012	4,500	4,500
Board of Prisoners	612,246	400,000	400,000
Court Appointed Attorneys	27,137	40,000	37,000
District Court Payables	61,065	45,000	45,000
Restitution Payables	20,320	30,000	30,000
Division Fees	104,970	105,000	105,000
Emergency Mgmt City of Leavenworth	8,500	8,500	8,500
Revenue Sharing/Commerce Bank	11,970	7,000	10,000
Kerit Dividend	28,436	25,000	25,000
Bond Fortiture	9,000	5,000	5,000
Reimb. Special Building Expenses	222,652	128,500	125,000
Sales of Material, Assets & Reimb.	128,382	150,000	122,000
Election Income	40,464	50,000	50,000
In Lieu of Taxes (IRB)	0	720	0
Reimbursement Expense	603,886	600,000	573,553
Miscellaneous Fees & Income	73,372	80,000	69,671
Interest on Idle Funds			
Neighborhood Revitalization Rebate		(68,241)	-83,184
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,754,563	20,864,993	8,267,217
Resources Available:	24,983,846	24,867,631	11,758,224

CPA Summary

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	24,983,846	24,867,631	11,758,224
Expenditures:			
County Commission	549,011	468,043	622,948
County Clerk	151,609	287,643	290,012
County Treasurer	408,132	407,805	474,846
Register of Deeds	200,745	207,204	217,982
Emergency Medical Services	3,476,950	3,611,937	5,010,925
Planning & Zoning	334,421	362,538	594,438
Sheriff	6,975,710	7,630,540	10,884,594
County Counselor	433,856	475,849	502,641
County Attorney	1,156,342	1,193,122	1,336,378
Emergency Management	292,446	0	0
Coroner	181,685	160,000	185,000
Courthouse General	2,046,918	2,197,314	2,097,214
Information Services	470,833	568,696	593,735
District Court	191,357	233,741	248,241
Human Resources	273,966	319,848	335,023
Special Building Maintenance	409,472	450,452	525,349
Special Building, Justice Center	878,830	957,318	987,164
Appraiser	667,478	706,583	744,372
G.I.S.	189,115	195,271	0
Election	439,123	382,217	512,461
Noxious Weeds	379,876	563,185	501,520
Risk Management	7,161	10,485	10,485
Appropriations:	866,172	1,041,049	1,049,287
0	0	-1,054,216	0
0	0	0	0
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0	0	0	0
Subtotal	20,981,208	21,376,624	27,724,615
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	20,981,208	21,376,624	27,724,615
Unencumbered Cash Balance Dec 31	4,002,638	3,491,007	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amoun	21,666,439	22,527,740	27,724,615
		Non-Appropriated Balance	769,757
		Total Expenditure/Non-Appr Balance	28,494,372
		Tax Required	16,736,148
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			16,736,148

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Commission			
Salaries	321,106	334,843	485,348
Contractual	226,050	130,050	132,800
Commodities	1,855	3,150	3,300
Trans to Equipment Reserve	0	0	1,500
Total	549,011	468,043	622,948
County Clerk			
Salaries	142,466	276,493	284,312
Contractual	1,130	2,350	2,300
Commodities	2,613	3,400	3,400
Transfer Out	5,400	5,400	0
Total	151,609	287,643	290,012
County Treasurer			
Salaries	370,770	391,489	459,576
Contractual	18,455	7,716	6,110
Commodities	18,907	8,600	9,160
Capital Outlay	0	0	0
Total	408,132	407,805	474,846
Register of Deeds			
Salaries	197,624	203,104	212,107
Contractual	992	1,700	1,975
Commodities	2,129	2,400	3,900
Capital Outlay	0	0	0
Total	200,745	207,204	217,982
Emergency Medical Services			
Salaries	2,584,185	2,742,199	2,842,640
Contractual	236,103	248,208	250,458
Commodities	318,341	261,050	261,050
Capital outlay	53,055	93,900	10,000
Transfer to Employee Benefits	0	0	1,286,777
Lease Purchase Payments	87,032	0	0
Transfer Out to Equip Reserve	198,234	266,580	360,000
Total	3,476,950	3,611,937	5,010,925
Planning & Zoning			
Salaries	311,606	322,441	508,713
Contractual	15,150	30,475	57,575
Commodities	3,813	5,350	14,350
Capital Outlay			1,800
Transfer Out to Equip Reserve	3,852	4,272	12,000
Total	334,421	362,538	594,438
Sheriff			
Salaries	5,472,476	5,977,812	6,438,222
Contractual	664,751	903,051	966,701
Commodities	452,742	325,750	331,750
Transfer to Employee Benefits	0	0	2,913,921
Capital Outlay	30,000	24,000	9,000
Transfer Out to Equip Reserve	355,741	399,927	225,000
Total	6,975,710	7,630,540	10,884,594
County Counselor			
Salaries	153,595	196,649	217,341
Contractual	278,335	277,400	282,950
Commodities	1,926	1,800	2,350
Capital Outlay	0	0	0
Total	433,856	475,849	502,641
Total - Page 7b	12,530,434	13,451,559	18,598,386

Leavenworth County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Attorney			
Salaries	980,330	1,007,942	1,139,198
Contractual	57,185	71,930	83,930
Commodities	34,238	37,750	37,750
Court Ordered Payments	84,589	75,500	75,500
Total	1,156,342	1,193,122	1,336,378
Emergency Management			
Salaries	127,661	0	0
Contractual	92,196	0	0
Commodities	2,516	0	0
Capital Outlay	0	0	0
Transfer Out	70,073	0	0
Total	292,446	0	0
Coroner			
Salaries	0	0	0
Contractual	181,685	160,000	185,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	181,685	160,000	185,000
Courthouse General			
Contractual	1,696,875	1,552,900	1,523,200
Commodities	102,529	446,900	326,500
Capital Outlay	197,514	197,514	197,514
Transfer Out to Capital Improvement	50,000	0	50,000
Total	2,046,918	2,197,314	2,097,214
Information Services			
Salaries	287,997	299,166	299,369
Contractual	82,486	125,580	128,366
Commodities	5,228	6,000	6,000
Capital Outlay	0	9,500	50,000
Transfer Out to Equip Reserve	95,122	128,450	110,000
Total	470,833	568,696	593,735
District Court			
Salaries	0	0	0
Contractual	133,355	166,741	181,241
Commodities	58,002	67,000	67,000
Capital Outlay	0	0	0
Total	191,357	233,741	248,241
Human Resources			
Salaries	149,995	158,348	211,923
Contractual	119,559	155,900	116,400
Commodities	4,412	5,600	6,700
Capital Outlay	0	0	0
Total	273,966	319,848	335,023
Special Building Maintenance			
Salaries	195,376	209,191	208,501
Contractual	100,074	131,725	112,680
Commodities	37,938	43,000	44,000
Capital Outlay	51,705	13,000	108,000
Transfer Out to Equip Reserve	24,379	53,536	52,168
Total	409,472	450,452	525,349
Total - Page 7c	5,023,019	5,123,173	5,320,940

Leavenworth County

2020

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Special Building, Justice Center			
Salaries	85,049	95,792	97,218
Contractual	183,580	236,980	234,150
Commodities	366,705	385,000	390,250
Capital Outlay	0	16,000	35,000
Transfer Out to Equip. Reserve	25,000	25,000	108,546
Transfer Out to Equip. Res. Depreciation	43,496	83,546	0
Transfer Out to Capital Improvement	175,000	115,000	122,000
Total	878,830	957,318	987,164
Appraiser			
Salaries	573,629	602,160	629,652
Contractual	54,532	65,270	73,070
Commodities	39,317	39,153	34,900
Capital Outlay		0	0
Transfer Out to Equip. Reserve			6,750
Total	667,478	706,583	744,372
G.I.S.			
Salaries	146,600	155,226	0
Contractual	19,691	17,245	0
Commodities	9,024	9,000	0
Capital Outlay	1,800	1,800	0
Transfer Out	12,000	12,000	0
Total	189,115	195,271	0
Election			
Salaries	216,509	188,517	263,761
Contractual	45,832	54,700	34,700
Commodities	126,782	114,000	189,000
Capital Outlay	0	0	0
Transfer Out to Equip Reserve	50,000	25,000	25,000
Total	439,123	382,217	512,461
Noxious Weeds			
Salaries	127,377	164,335	172,877
Contractual	27,427	29,600	29,600
Commodities	212,699	235,000	244,000
Capital Outlay	0	100,000	0
Transfer Out to Equip Reserve	12,373	34,250	55,043
Total	379,876	563,185	501,520
Risk Management			
Salaries	3,120	3,385	3,985
Contractual	350	0	0
Commodities	3,691	7,100	6,500
Capital Outlay	0	0	0
Total	7,161	10,485	10,485
Appropriations:			
Fair Building	68,000	68,000	68,000
Fair Premium	11,000	11,000	11,000
Riverside Resources	126,560	126,560	126,560
Extension	240,287	240,458	244,065
Soil Conservation	55,000	55,000	45,000
Guidance Center	158,325	197,906	291,237
CASA	26,000	57,125	67,600
Alliance Against Family Violence	55,000	55,000	55,825
St. Vincent Clinic	40,000	40,000	40,000
Linwood Community Building	0	90,000	0
County Museums	50,000	50,000	50,000
BOCC Contributions	36,000	50,000	50,000
Total	866,172	1,041,049	1,049,287
Less 5% Expenditures		(1,054,216)	
Contractual			
Commodities			
Capital Outlay			

Total

0	(1,054,216)	0
3,427,755	2,801,892	3,805,289

Total - Page 7d

FUND PAGE - GENERAL

Adopted Budget
General Fund - Detail Expend

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
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
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7e	0	0	0

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
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
Contractual			
Judgments			
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 - Page 7f	0	0	0
Total - Page 7b	12,530,434	13,451,559	18,598,386
Total - Page 7c	5,023,019	5,123,173	5,320,940
Total - Page 7d	3,427,755	2,801,892	3,805,289
Total - Page 7e	0	0	0
Total Expenditures**	20,981,208	21,376,624	27,724,615

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

Leavenworth County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Debt Service			
Unencumbered Cash Balance Jan 1	46,422	47,110	47,110
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	688		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer In From 20 Yr. Sales Tax	1,523,234	1,751,703	1,761,291
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,523,922	1,751,703	1,761,291
Resources Available:	1,570,344	1,798,813	1,808,401
Expenditures:			
Principal Payment	885,000	1,140,000	1,180,000
Interest Payments	638,234	611,703	581,291
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,523,234	1,751,703	1,761,291
Unencumbered Cash Balance Dec 31	47,110	47,110	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,523,234	1,751,703	1,761,291
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,761,291
Tax Required			0
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Leavenworth County

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Administration			
Salaries	1,896,652	2,168,281	2,259,423
Contractual	625,167	880,500	728,000
Commodities	4,063,150	4,648,000	4,853,000
Capital Outlay	331,108	330,500	55,000
Transfer Out to Employee Benefit	577,506	829,028	874,526
Transfer Out to Capital Improvement	500,000	0	0
Transfer Out to Equip. Reserve	459,572	473,781	819,895
Total	8,453,155	9,330,090	9,589,844
Personal			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Rock			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Sealing			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Pavement			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Page**	8,453,155	9,330,090	9,589,844

**Note: Total Detail Page totals should be equal to Road Subtotal.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Health			
Unencumbered Cash Balance Jan 1	142,944	13,104	108
Receipts:			
Ad Valorem Tax	370,582	524,781	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,708	0	
Motor Vehicle Tax	62,312	51,171	69,788
Recreational Vehicle Tax	916	751	1,005
16/20 M Vehicle Tax	526	477	623
Commercial Vehicle Tax	1,821	1,724	2,100
Watercraft Tax	0	0	0
Grants	556,414	620,039	620,500
User Fees	125,281	100,000	110,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-3,090	-2,749
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,123,560	1,295,853	801,267
Resources Available:	1,266,504	1,308,957	801,375
Expenditures:			
Salaries	770,005	776,323	828,247
Contractual	181,136	145,086	142,086
Commodities	43,837	52,000	48,500
Grant County Cost		44,000	47,000
Transfer Out to Employee Benefits	250,163	283,181	275,047
Transfer Out to Equip. Reserve	5,000	5,000	10,000
Transfer Out to Eq. Res. Depreciation	3,259	3,259	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,253,400	1,308,849	1,350,880
Unencumbered Cash Balance Dec 31	13,104	108	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,267,385	1,308,849	1,350,880
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,350,880
		Tax Required	549,505
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			549,505

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Employee Benefit			
Unencumbered Cash Balance Jan 1	2,289,509	1,802,250	835,786
Receipts:			
Ad Valorem Tax	3,387,643	3,454,714	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	50,825	0	
Motor Vehicle Tax	488,144	467,797	459,422
Recreational Vehicle Tax	7,161	6,868	6,616
16/20 M Vehicle Tax	4,576	4,365	4,102
Commercial Vehicle Tax	14,446	15,762	13,827
Watercraft Tax			0
Transfer In			
Transfer In from EMS & Sheriff	0	0	4,192,701
Transfer In from Health	250,163	283,181	275,047
Transfer In from ROD Tech	7,660	9,005	9,184
Transfer In from Rd & Bridge	577,506	829,028	874,526
Transfer In from Council on Aging	308,886	400,000	400,000
Transfer In from Motor Vehicle	169,746	132,581	181,299
Transfer In from Solid Waste	83,740	116,194	127,315
Transfer In from Juvenile Detention	114,984	184,757	187,870
Transfer In from Local Service	164,387	231,786	271,212
Transfer In from Non Budgeted Funds	129,745	110,000	125,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-21,502	-810
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,759,612	6,224,536	7,127,311
Resources Available:	8,049,121	8,026,786	7,963,097
Expenditures:			
Employee Benefits	6,246,871	7,081,000	8,000,000
Non-Budgeted Funds		110,000	125,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,246,871	7,191,000	8,125,000
Unencumbered Cash Balance Dec 31	1,802,250	835,786	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	7,313,500	8,037,978	8,125,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			8,125,000
		Tax Required	161,903
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			161,903

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,280	7,080	3,800
Receipts:			
Ad Valorem Tax	251,773	248,741	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,662	0	
Motor Vehicle Tax	33,810	34,770	33,079
Recreational Vehicle Tax	494	511	476
16/20 M Vehicle Tax	370	324	295
Commercial Vehicle Tax	1,024	1,172	996
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-1,465	-1,250
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	291,133	284,053	33,596
Resources Available:	294,413	291,133	37,396
Expenditures:			
Leavenworth Area Development	82,833	82,833	87,143
Port Authority	204,500	204,500	204,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	287,333	287,333	291,643
Unencumbered Cash Balance Dec 31	7,080	3,800	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	287,333	287,333	291,643
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	291,643
		Tax Required	254,247
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			254,247

Adopted Budget	Prior Year	Current Year	Proposed Budget
Council on Aging	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	267,285	382,227	81,543
Receipts:			
Ad Valorem Tax	1,477,835	1,498,427	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,430	0	
Motor Vehicle Tax	220,568	204,092	199,267
Recreational Vehicle Tax	3,255	2,997	2,870
16/20 M Vehicle Tax	1,519	1,904	1,779
Commercial Vehicle Tax	6,304	6,877	5,997
Watercraft Tax	0	0	0
Grants	322,025	308,065	312,262
Donations	108,489	87,000	108,000
Miscellaneous	13,468	3,800	4,150
Senior Express Trans	57,636	52,000	52,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-8,824	-9,182
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,230,529	2,156,338	677,143
Resources Available:	2,497,814	2,538,565	758,686
Expenditures:			
Salaries	1,062,505	1,300,725	1,386,360
Contractual	483,924	537,103	564,632
Commodities	191,531	102,200	116,322
Capital Outlay	33,000	76,500	0
Transfer to Employee Benefits	308,886	400,000	400,000
Transfer to Equip. Res	35,741	40,494	130,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,115,587	2,457,022	2,597,314
Unencumbered Cash Balance Dec 31	382,227	81,543	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,253,088	2,538,565	2,597,314
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,597,314
		Tax Required	1,838,628
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			1,838,628

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Juvenile Detention			
Unencumbered Cash Balance Jan 1	307,130	394,348	239,664
Receipts:			
Ad Valorem Tax	442,735	430,340	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,064	0	
Motor Vehicle Tax	78,455	61,177	57,228
Recreational Vehicle Tax	1,159	898	824
16/20 M Vehicle Tax	512	571	511
Commercial Vehicle Tax	2,230	2,061	1,722
Watercraft Tax			0
Processing Fee	2,945	4,200	4,200
Services	65,795	46,000	26,000
GPS Monitoring	0	1,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,574	-2,094
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	600,895	543,673	88,391
Resources Available:	908,025	938,021	328,055
Expenditures:			
Salaries	321,600	406,895	455,488
Contractual	66,882	45,920	47,420
Commodities	7,326	32,900	28,100
Capital Outlay	0	25,000	25,000
Transfer to Equip. Res.	2,885	2,885	2,886
Transfer to Employee Benefit	114,984	184,757	187,870
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	513,677	698,357	746,764
Unencumbered Cash Balance Dec 31	394,348	239,664	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	728,706	698,357	746,764
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			746,764
			Tax Required 418,709
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			418,709

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Solid Waste			
Unencumbered Cash Balance Jan 1	546,237	575,688	86,211
Receipts:			
Ad Valorem Tax	176,602	45,035	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,275	0	
Motor Vehicle Tax	33,030	24,417	5,989
Recreational Vehicle Tax	482	359	86
16/20 M Vehicle Tax	393	228	53
Commercial Vehicle Tax	1,011	823	180
Watercraft Tax			0
Program Income	1,392,020	1,425,000	1,200,000
Recycle Materials	27,584	18,000	18,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-516	-1,514
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,634,397	1,513,346	1,222,794
Resources Available:	2,180,634	2,089,034	1,309,005
Expenditures:			
Salaries	269,084	276,509	288,928
Contractual	1,078,408	1,405,150	930,000
Commodities	27,416	29,500	31,000
Capital Outlay	60,448	75,000	25,000
Trans to Employee Benefits	83,740	116,194	117,175
Trans to Equip. Res. Depreciation/E.R.	85,850	100,470	110,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,604,946	2,002,823	1,502,103
Unencumbered Cash Balance Dec 31	575,688	86,211	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,680,066	2,002,823	1,502,103
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,502,103
			Tax Required 193,098
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			193,098

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget ROD Tech	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	104,288	122,306	93,789
Receipts:			
Interest	0	75	
Program Income	99,908	100,000	100,000
Miscellaneous		10,000	
Interest on Idle Funds			100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	99,908	110,075	100,100
Resources Available:	204,196	232,381	193,889
Expenditures:			
Salaries	34,319	38,419	39,012
Contractual	24,170	28,668	30,568
Commodities	1,725	1,500	8,500
Capital Outlay	4,016	21,000	18,000
Transfer to Employee Benefit	7,660	9,005	9,183
Transfer to Equip. Reserve	10,000	40,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	81,890	138,592	115,263
Unencumbered Cash Balance Dec 31	122,306	93,789	78,626
2018/2019/2020 Budget Authority Amount	105,505	138,592	115,263

Adopted Budget Clerk Tech	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	49,551	46,539	40,539
Receipts:			
Program Income	24,977	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	24,977	25,000	25,000
Resources Available:	74,528	71,539	65,539
Expenditures:			
Contractual	2,901	4,000	4,000
Commodities	25,088	27,000	50,000
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	27,989	31,000	54,000
Unencumbered Cash Balance Dec 31	46,539	40,539	11,539
2018/2019/2020 Budget Authority Amount	29,500	31,000	54,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Treasurer Tech	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	43,093	43,793	37,497
Receipts:			
Program Income	24,977	25,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	24,977	25,000	26,000
Resources Available:	68,070	68,793	63,497
Expenditures:			
Contractual	0	31,296	36,296
Commodities	0		
Capital Outlay	24,277		10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	24,277	31,296	46,296
Unencumbered Cash Balance Dec 31	43,793	37,497	17,201
2018/2019/2020 Budget Authority Amount	24,296	31,296	46,296

Adopted Budget Special Alcohol	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	98,811	112,009	92,009
Receipts:			
Liquor Tax	40,898	20,000	28,441
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	40,898	20,000	28,441
Resources Available:	139,709	132,009	120,450
Expenditures:			
Contractual	27,700	40,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	27,700	40,000	50,000
Unencumbered Cash Balance Dec 31	112,009	92,009	70,450
2018/2019/2020 Budget Authority Amount	40,000	40,000	50,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	24,182	23,960	13,960
Receipts:			
Liquor Tax	9,204	5,000	14,880
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,204	5,000	14,880
Resources Available:	33,386	28,960	28,840
Expenditures:			
Contractual	9,426	15,000	15,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,426	15,000	15,000
Unencumbered Cash Balance Dec 31	23,960	13,960	13,840
2018/2019/2020 Budget Authority Amount	15,000	15,000	15,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
911 Taxes	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	639,061	584,013	440,537
Receipts:			
911 Taxes, LV County	420,783	433,524	212,076
911 Taxes, LV City			208,332
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	420,783	433,524	420,408
Resources Available:	1,059,844	1,017,537	860,945
Expenditures:			
Contractual	475,831	515,000	535,000
Commodities		2,000	2,000
Capital Outlay		60,000	11,400
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	475,831	577,000	548,400
Unencumbered Cash Balance Dec 31	584,013	440,537	312,545
2018/2019/2020 Budget Authority Amount	535,400	577,000	548,400

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 2006 10 Yr. Sales Tax (170)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,968,801	1,936,405	965,769
Receipts:			
Local Assistance	100,000	100,000	500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	100,000	100,000	500,000
Resources Available:	2,068,801	2,036,405	1,465,769
Expenditures:			
Contractual	79,881	1,070,636	1,465,769
Debt Service	52,515		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	132,396	1,070,636	1,465,769
Unencumbered Cash Balance Dec 31	1,936,405	965,769	0
2018/2019/2020 Budget Authority Amount	1,098,165	1,070,636	1,465,769

Adopted Budget 20 Yr. Sales Tax (171)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	10,557,290	4,652,435	1,775,767
Receipts:			
Sales Tax Collections	3,959,939	3,600,000	3,750,000
Interest Income	123,083		
Transfer In	1,300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,084,322	3,600,000	3,750,000
Resources Available:	14,641,612	8,252,435	5,525,767
Expenditures:			
Contractual Services	8,465,943	4,724,965	3,764,476
Transfer to Bond & Interest 2015B	527,948	529,398	530,548
Transfer to Bond & Interest 2016A	456,975	560,525	572,125
Transfer to Bond & Interest 2016B	538,311	661,780	658,618
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,989,177	6,476,668	5,525,767
Unencumbered Cash Balance Dec 31	4,652,435	1,775,767	0
2018/2019/2020 Budget Authority Amount	11,080,622	6,476,668	5,525,767

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tax Bond 2016B (161)	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,300	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	1,300	0	0
Expenditures:			
Transfer Out to Fund #171	1,300		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,300	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	1,301	1,300	0

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

Leavenworth County

2020

NON-BUDGETED FUNDS
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Motor Vehicle		General Equip. Reserve			General Cap. Improvement & Bridge Equip. Reserv			Unencumbered			Unencumbered		
Unencumbered	Cash Balance Jan 1	Miscel. Income	Transfer In	Unencumbered	Cash Balance Jan 1	Transfer In	Miscel. Income	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Total	
67,369	5,249,993	37,895	725,000	3,197,851	3,462,506	459,572	68,552					11,977,719	
Receipts:													
Fees		Miscel. Income	Transfer In			Transfer In							
Motor Vehicle Tax		Transfer In	Grant Revenue			Miscel. Income							
Sales Tax			Intergovernmental										
Total Receipts	680,151	Total Receipts	1,590,913	Total Receipts	528,124	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,875,488	
Resources Available:	747,520	Resources Available:	4,788,764	Resources Available:	3,990,630	Resources Available:		Resources Available:		Resources Available:		15,853,207	
Expenditures:													
Salaries	443,054	Capital Outlay	1,014,185	Capital Outlay	156,102	Capital Outlay		Capital Outlay		Capital Outlay			
Contractual	28,735												
Commodities	33,041												
Transfer Out	169,746												
Total Expenditures	674,576	Total Expenditures	1,014,185	Total Expenditures	156,102	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,309,876	
Cash Balance Dec 31	72,944	Cash Balance Dec 31	3,774,579	Cash Balance Dec 31	3,834,528	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		12,543,331	
												12,543,331	

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Leavenworth County
will meet on August 21, 2019 at 9:15 AM at Leavenworth County Courthouse, Commission Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at County Clerk's Office, 300 Walnut, Leavenworth, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	20,981,208	18.254	21,376,624	18.411	27,724,615	16,736,148	23.078
Debt Service	1,523,234		1,751,703		1,761,291		
Road & Bridge	8,453,155	9.286	9,330,090	9.507	9,589,844	6,761,697	9.324
Health	1,253,400	0.596	1,308,849	0.778	1,350,880	549,505	0.758
Employee Benefit	6,246,871	5.449	7,191,000	5.121	8,125,000	161,903	0.223
Economic Development	287,333	0.405	287,333	0.369	291,643	254,247	0.351
Council on Aging	2,115,587	2.377	2,457,022	2.221	2,597,314	1,838,628	2.535
Juvenile Detention	513,677	0.712	698,357	0.638	746,764	418,709	0.577
Solid Waste	1,604,946	0.284	2,002,823	0.067	1,502,103	193,098	0.266
ROD Tech	81,890		138,592		115,263		
Clerk Tech	27,989		31,000		54,000		
Treasurer Tech	24,277		31,296		46,296		
Special Alcohol	27,700		40,000		50,000		
Special Parks & Recr	9,426		15,000		15,000		
911 Taxes	475,831		577,000		548,400		
2006 10 Yr. Sales Tax	132,396		1,070,636		1,465,769		
20 Yr. Sales Tax (17)	9,989,177		6,476,668		5,525,767		
Tax Bond 2016B (16	1,300						
Non-Budgeted Funds	3,309,876						
Totals	57,059,273	37.363	54,783,993	37.112	61,509,949	26,913,935	37.112
Less: Transfers	5,447,957		5,775,077		10,349,880		
Net Expenditure	51,611,316		49,008,916		51,160,069		
Total Tax Levied	23,805,384		25,035,616		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	637,086,620		674,582,998		725,209,607		

Outstanding Indebtedness,			
January 1,	<u>2017</u>	<u>2018</u>	<u>2019</u>
G.O. Bonds	25,230,000	22,405,000	21,520,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	996,612	651,507	375,548
Total	26,226,612	23,056,507	21,895,548

*Tax rates are expressed in mills

Janet Klasinaki
Clerk

Leavenworth County

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	16,547,050	22.817	83,184
Debt Service	0		0
Road & Bridge	6,727,875	9.277	33,822
Health	546,756	0.754	2,749
Employee Benefit	161,093	0.222	810
Economic Development	248,687	0.343	1,250
Council on Aging	1,826,446	2.519	9,182
Juvenile Detention	416,615	0.574	2,094
Solid Waste	301,084	0.415	1,514
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
0			0
0			0
TOTAL	26,775,606	36.921	134,605

2019 July 1 Valuation: 725,209,607

Valuation Factor: 725,209.607

Neighborhood Revitalization Subj to Rebate: 3,645,701

Neighborhood Revitalization factor: 3,645.701

**This information comes from the 2020 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Published in the Leavenworth Times August 3, 2019

NOTICE OF BUDGET HEARING

State of Kansas
County
2020

The governing body of
Leavenworth County

will meet on August 21, 2019 at 9:15 AM at Leavenworth County Courthouse, Commission Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at County Clerk's Office, 300 Walnut, Leavenworth, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
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Debt Service	1,523,734		1,751,703		1,761,291		
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Health	1,253,400	0.596	1,308,849	0.778	1,350,880	549,505	0.758
Employee Benefit	6,246,871	5.449	7,191,000	5.121	8,125,000	161,903	0.723
Economic Development	287,333	0.405	287,333	0.369	291,643	294,247	0.351
Council on Autism	2,115,587	2.177	2,457,022	2.221	2,597,314	1,838,023	2.535
Juvenile Detention	313,677	0.712	698,357	0.633	746,764	418,709	0.577
Solid Waste	1,604,946	0.224	2,002,823	0.067	1,502,103	193,098	0.266
ROD Tech	\$1,890		138,592		115,263		
Clerk Tech	27,989		51,000		54,000		
Treasurer Tech	24,277		31,296		46,296		
Special Alcohol	27,700		40,000		50,000		
Special Parks & Rec	9,426		15,000		15,000		
911 Taxes	475,831		577,000		548,400		
2006 10 Yr. Sales Tax	132,396		1,070,636		1,465,769		
20 Yr. Sales Tax (17)	9,989,177		6,476,668		5,525,767		
Tax Bond 2016H (16)	1,300						
Non-Budgeted Funds	3,399,876						
Totals	57,059,273	37.363	54,783,993	37.112	61,509,949	26,913,935	37.112
Less: Transfers	5,447,957		5,775,077		10,349,880		
Net Expenditure	51,611,316		49,008,916		51,160,069		
Total Tax Levied	23,805,384		25,035,616		26,913,935		
Assessed Valuation	637,086,620		674,582,998		725,209,607		
Outstanding Indebtedness,							
January 1,	2017	2018	2019				
G.O. Bonds	25,210,000	22,405,000	21,520,000				
Revenue Bonds	0	0	0				
Other	0	0	0				
Lease Pur. Princ.	996,612	851,507	375,548				
Total	26,226,612	23,056,507	21,895,548				

*Tax rates are expressed in mils.

Janet Mastwald
Clerk

101723

Other Special District Funds

CERTIFICATE

2020

To the Clerk of Leavenworth County, 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
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		2020 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	0	6			
Debt Service	10-113				
Local Service Road & Bridge	68-596	6	3,307,683	2,450,142	
Sewer District 1		7	66,331		
Sewer District 2		7	79,084		
Sewer District 3		8	103,712		
Sewer District 5		8	19,474		
Sewer District 6		9	6,678		
Sewer District 7		9	63,920		
Non-Budgeted Funds		10			
Totals	xxxxxxxx		3,646,882	2,450,142	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization Rebate					Nov. 1, 2019 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?			Yes		

Assisted by:

Janet Klasinski

County Clerk

Address:

300 Walnut, Suite 106

Leavenworth, KS 66048

Email:

jklasinski@leavenworthcounty.org

Attest: 8-21, 2019

Janet Klasinski
County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>2,221,621</u>
2. Debt service levy in 2019 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,221,621</u>

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ <u>4,359,742</u>	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ <u>3,591,762</u>	
5b. Personal property 2018	- <u>3,666,673</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:		<u>2,899,264</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>7,259,006</u>
8. Total estimated valuation July, 1,2019	<u>291,941,251</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>284,682,245</u>
10. Factor for increase (7 divided by 9)		<u>0.02550</u>
11. Amount of increase (10 times 3)		+ \$ <u>56,648</u>
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>2,278,269</u>
13. Debt service levy in this 2020 budget		<u>0</u>
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>2,278,269</u>
15. Consumer Price Index for all urban consumers for calendar year 2018		<u>0.025</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>55,541</u>
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>2,333,810</u>

If the 2020 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Leavenworth County Special - Other Funds
Leavenworth County

2020

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

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0
Local Service Road & B	2,221,621	306,106	6,452	5,868	10,293	0
Total	2,221,621	306,106	6,452	5,868	10,293	0

County Treas Motor Vehicle Estimate 306,106

County Treas Recreational Vehicle Estimate 6,452

County Treas 16/20M Vehicle Estimate 5,868

County Treas Commercial Vehicle Tax Estimate 10,293

County Treas Watercraft Tax Estimate 0

MVT Factor 0.13778

RVT Factor 0.00290

16/20M Factor 0.00264

Comm Veh Facto 0.00463

Watercraft Factor 0.00000

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0						
Other:										
Sewer District 3	9/1/2011	0.03	1,373,821	739,795	3/1 & 9/1	3/1 & 9/1	19,782	50,430	18,401	51,811
Sewer District 7	8/1/2005	0.03	424,500	196,121	3/1 & 9/1	3/1 & 9/1	4,897	22,381	4,319	22,960
Total Other				935,916			24,679	72,811	22,720	74,771
Total				935,916			24,679	72,811	22,720	74,771

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, 2019	Payments Due 2019	Payments Due 2020
NONE							
Total				0	0	0	0

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

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Local Service Road & Bridge			
Unencumbered Cash Balance Jan 1	237,174	178,635	0
Receipts:			
Ad Valorem Tax	2,045,414	2,221,621	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	27,864	0	0
Motor Vehicle Tax	318,278	300,128	306,106
Recreational Vehicle Tax	6,917	6,534	6,452
16/20M Vehicle Tax	5,880	5,872	5,868
Commercial Vehicle Tax	10,745	11,814	10,293
Watercraft Tax	0	0	0
Special City & Co Highway	166,274	150,000	428,822
Trans in Road Improvement Fees		420,000	100,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	2,581,372	3,115,969	857,541
Resources Available:	2,818,546	3,294,604	857,541
Expenditures:			
Salaries	530,314	583,340	610,191
Contractual	16,559	268,500	120,600
Commodities	1,491,504	1,534,551	1,734,000
Capital Outlay	152,922	351,000	
Transfer to Employee Benefit	164,387	231,786	271,212
Transfer to LSR Equipment Reserve	284,225	325,427	571,680
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	2,639,911	3,294,604	3,307,683
Unencumbered Cash Balance Dec 31	178,635	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	3,009,852	3,353,143	3,307,683
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,307,683
		Tax Required	2,450,142
Delinquent Comp Rate:		0.0%	0
Amount of -1 Ad Valorem Tax			2,450,142

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of -1 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 1	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	55,867	74,427	62,902
Receipts:			
Special Assessments	53,622	54,806	54,806
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	53,622	54,806	54,806
Resources Available:	109,489	129,233	117,708
Expenditures:			
Contractual Services	34,908	51,356	51,356
Commodities	154	2,975	2,975
Capital Outlay		12,000	12,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	35,062	66,331	66,331
Unencumbered Cash Balance Dec 31	74,427	62,902	51,377
2018/2019/2020 Budget Authority Amount	54,331	66,331	66,331

Adopted Budget Sewer District 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	101,463	160,393	153,143
Receipts:			
Special Assessments	71,809	71,834	71,834
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	71,809	71,834	71,834
Resources Available:	173,272	232,227	224,977
Expenditures:			
Contractual Services	11,310	75,834	75,834
Commodities	1,569	3,250	3,250
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	12,879	79,084	79,084
Unencumbered Cash Balance Dec 31	160,393	153,143	145,893
2018/2019/2020 Budget Authority Amount	71,584	79,084	79,084

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 3	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	44,239	43,739	43,239
Receipts:			
Special Assessments	102,711	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	102,711	103,212	103,212
Resources Available:	146,950	146,951	146,451
Expenditures:			
Contractual Services	32,999	33,500	33,500
Debt Service	70,212	70,212	70,212
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	103,211	103,712	103,712
Unencumbered Cash Balance Dec 31	43,739	43,239	42,739
2018/2019/2020 Budget Authority Amount	103,212	103,712	103,712

Adopted Budget Sewer District 5	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	85,827	92,073	90,023
Receipts:			
Special Assessments	17,424	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	17,424	17,424	17,424
Resources Available:	103,251	109,497	107,447
Expenditures:			
Contractual Services	11,024	15,874	15,874
Commodities	154	3,600	3,600
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	11,178	19,474	19,474
Unencumbered Cash Balance Dec 31	92,073	90,023	87,973
2018/2019/2020 Budget Authority Amount	17,424	19,474	19,474

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 6	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,678	6,678	6,678
Receipts:			
Special Assessments	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	6,678	6,678	6,678
Expenditures:			
Operating Expenses	0	0	6,678
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	6,678
Unencumbered Cash Balance Dec 31	6,678	6,678	0
2018/2019/2020 Budget Authority Amount	0	6,678	6,678

Adopted Budget Sewer District 7	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	28,724	29,010	29,009
Receipts:			
Special Assessments	64,205	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	64,205	63,919	63,919
Resources Available:	92,929	92,929	92,928
Expenditures:			
Contractual Services	40,000	40,000	40,000
Debt Service	23,919	23,920	23,920
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	63,919	63,920	63,920
Unencumbered Cash Balance Dec 31	29,010	29,009	29,008
2018/2019/2020 Budget Authority Amount	63,920	63,920	63,920

CPA Summary

2020

Leavenworth County Special - Other Funds

NON-BUDGETED FUNDS

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Local Service Reserve		0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	770,007	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	770,007
Receipts:									
Transfer In	284,225								
Total Receipts	284,225	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0
Resources Available:	1,054,232	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0
Expenditures:									
Expenses	200,000								
Total Expenditures	200,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	854,232	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0
Total		0		0		0		0	
Total		0		0		0		0	

**** Note: These two block figures should agree.**

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2020

The governing body of
Leavenworth County Special - Other Funds
Leavenworth County

meet on August 21, 2019 at 9:15 AM at Commission Meeting Room, Leavenworth County Courthouse for the purpose of hearing answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. led budget information is available at County Clerk's Office, 300 Walnut, Suite 106, Leavenworth and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General							
Debt Service							
Local Service Road &	2,639,911	8.459	3,294,604	8.393	3,307,683	2,450,142	8.393
Sewer District 1	35,062		66,331		66,331		
Sewer District 2	12,879		79,084		79,084		
Sewer District 3	103,211		103,712		103,712		
Sewer District 5	11,178		19,474		19,474		
Sewer District 6	0		0		6,678		
Sewer District 7	63,919		63,920		63,920		
Non-Budgeted Funds	200,000						
Totals	3,066,160	8.459	3,627,125	8.393	3,646,882	2,450,142	8.393
Less: Transfers	448,612		557,213		842,892		
Net Expenditures	2,617,548		3,069,912		2,803,990		
Total Tax Levied	2,075,001		2,221,621		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	245,277,075		264,695,883		291,941,251		

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,075,862	1,006,819	935,916
Lease Pur. Princ.	0	0	0
Total	1,075,862	1,006,819	935,916

*Tax rates are expressed in mills.

Leavenworth County Special

Leavenworth County Clerk

Public Notices

Published in the Leavenworth Times August 3, 2019

NOTICE OF BUDGET HEARING

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Leavenworth County Special - Other Funds
Leavenworth County

State of Kansas
Special District
2020

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BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General							
Debt Service							
Local Service Road &	2,639,911	8.459	3,294,604	8.393	3,307,683	2,450,143	8.393
Sewer District 1	35,062		66,331		66,331		
Sewer District 2	12,379		29,084		29,084		
Sewer District 3	103,211		103,712		103,712		
Sewer District 5	11,178		19,474		19,474		
Sewer District 6	0		0		0		
Sewer District 7	62,819		63,920		63,920		
Non-Budgeted Funds	200,000						
Totals	3,066,169	8.459	3,627,125	8.393	3,646,382	2,450,143	8.393
Less: Transfers	448,612		557,213		842,802		
Net Expenditures	2,617,548		3,069,912		2,803,590		
Total Tax Levied	2,075,001		2,221,621				
Assessed Valuation	245,277,075		264,695,883			291,041,251	

Outstanding Indebtedness,

	2017	2018	2019
Jan 1,	0	0	0
C.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,075,862	1,006,819	935,936
Lease Pur. Princ.	0	0	0
Total	1,075,862	1,006,819	935,936

*Tax rates are expressed in mills

Leavenworth County Special
Leavenworth County Clerk

101722

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Leavenworth County Special – Other Funds governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Leavenworth County Special – Other Funds exceeding the amount levied to finance the 2019 budget of the Leavenworth County Special – Other Funds, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, 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, (3) property located within added jurisdictional territory, and (4) 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 governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925B, as amended, is hereby approved.

Adopted this 21st day of August, 2019 by the Leavenworth County Special – Other Funds governing body, Leavenworth County, Kansas.

LEAVENWORTH COUNTY SPECIAL – OTHER FUNDS GOVERNING BODY

Doug Smith, Chairman

Jeff Culbertson, Member

Vicky Kaaz, Member

Chad Schimke, Member

Mike Stieben, Member

NOTICE OF VOTE

LEAVENWORTH COUNTY SPECIAL – OTHER FUNDS

In adopting the 2020 budget the government body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.