

# LEAVENWORTH COUNTY

Leavenworth, Kansas



## **BUDGET REPORT:**

County Funds

Other Special District Funds

For the Budget year —

December 31, 2021



**Computation to Determine Limit for 2021**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget		+ \$ <u>26,913,935</u>
2. Library levy in 2020 budget		- \$ _____
Other tax entity levy in 2020 budget		- \$ _____
3. Net tax levy		\$ <u>26,913,935</u>
 <b>Percentage Adjustments</b>		
4. New improvements, remodeling and renovations for 2020 :	+ _____	13,521,482
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ _____	8,400,180
5b. Personal property 2019	- _____	8,914,531
5c. Increase in personal property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020 :	+ _____	3,178,703
7. Expiration of property tax abatements	+ _____	0
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
9. Total valuation adjustment (sum of 4, 5c, 6, 7, & 8)		<u>16,700,185</u>
10. Total estimated valuation July 1, 2020	<u>762,584,479</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0224</u>
12. Percentage adjustment increase (12 times 3)		+ \$ <u>602,597</u>
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>484,451</u>
<b>15. Total Percentage Adjustments</b>		<b>\$ <u>1,087,048</u></b>

**Revenue Adjustments**

16. Property tax revenues for debt service in 2021 budget:	+		<u>0</u>	
Property tax revenues for debt service in 2020 budget:	-		<u>0</u>	
Increased property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+		<u>0</u>	
Property tax revenues spent for public building commission and lease payments in the 2020 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 2021 budget: (Do not include amounts already reported in debt service levy)	+		<u>0</u>	
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 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 2021 budget:	+		<u>0</u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:	+		<u>0</u>	
22. Law enforcement expenses - 2021 budget:	+		<u>13,798,320</u>	
Law enforcement expenses - 2020 budget:	-		<u>13,022,727</u>	
CPI adjustment		1.80%	<u>234,409</u>	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)				<u>541,184</u>
23. Fire protection expenses - 2021 budget:	+		<u>0</u>	
Fire protection expenses - 2020 budget:	-		<u>0</u>	
CPI adjustment		1.80%	<u>0</u>	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2021 budget:	+		<u>5,202,318</u>	
Emergency medical expenses - 2020 budget:	-		<u>5,010,925</u>	
CPI adjustment		1.80%	<u>90,197</u>	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)				<u>101,196</u>
<b>25. Total Revenue Adjustments</b>				<u><b>642,380</b></u>

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Library Levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
<b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	_____ <b>0</b>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
<b>29. Total Computed Tax Levy</b>		<u>_____ <b>28,643,363</b></u>



Leavenworth County

2021

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

2020 Budgeted Funds	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,736,148	2,148,452	31,954	18,249	68,234	0
Debt Service						
Road & Bridge	6,761,697	868,012	12,910	7,373	27,567	0
Health	549,505	70,541	1,049	599	2,240	0
Employee Benefit	161,903	20,784	309	177	660	0
Economic Development	254,247	32,638	485	277	1,037	0
Council on Aging	1,838,628	236,028	3,510	2,005	7,496	0
Juvenile Detention	418,709	53,750	799	457	1,707	0
Solid Waste	193,098	24,788	369	211	787	0
TOTAL	26,913,935	3,454,993	51,385	29,348	109,728	0

County Treas Motor Vehicle Estimate	<u>3,454,993</u>				
County Treas Recreational Vehicle Estimate		<u>51,385</u>			
County Treas 16/20M Vehicle Estimate			<u>29,348</u>		
County Treas Commercial Vehicle Tax Estimate				<u>109,728</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.12837</u>				
Recreational Vehicle Factor		<u>0.00191</u>			
16/20M Vehicle Factor			<u>0.00109</u>		
Commercial Vehicle Factor				<u>0.00408</u>	
Watercraft Factor					<u>0.00000</u>

2021

Leavenworth County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Equip. Reserve	1,131,361	956,007	746,944	KSA 19-119
General	Cap. Improv. Reserve	131,000	172,000	310,000	KSA 19-120
General, Sheriff	Employee Benefit	-	2,905,924	2,922,171	KSA 12-16, 102
General, EMS	Employee Benefit	-	1,286,777	1,365,377	KSA 12-16, 102
General, Co. Attorney	Employee Benefit	-	-	389,135	KSA 12-16, 102
County Health	Employee Benefit	262,412	275,047	293,074	KSA 12-16, 102
County Health	Equip. Reserve	8,259	10,000	10,000	KSA 19-119
Road & Bridge	Employee Benefit	829,028	874,526	931,321	KSA 12-16, 102
Road & Bridge	Rd. & Br. Reserve	473,781	819,895	385,000	KSA 19-119
Road & Bridge	Cap. Imprv.Rd & Br. Res	-	-	645,000	KSA 68-590
Council on Aging	Employee Benefit	400,000	400,000	458,657	KSA 12-16, 102
Council on Aging	Equip. Reserve	40,494	130,000	130,000	KSA 19-119
Motor Vehicle Fund	Employee Benefit	164,632	181,299	177,035	KSA 12-16, 102
Motor Vehicle Fund	Equip. Reserve	10,000	-	-	KSA 19-119
Solid Waste	Employee Benefit	116,194	117,175	139,280	KSA 12-16, 102
Solid Waste	Equip. Reserve	10,470	125,000	110,000	KSA 19-119
Solid Waste	Capital Improv.	-	-	200,000	KSA 19-120
Sales Tax Projects (171)	Bond & Interest	1,751,703	1,761,291	1,784,566	Res. 2205-5
Juvenile Detention	Employee Benefit	184,757	187,870	193,095	KSA 12-16, 102
Juvenile Detention	Equip. Reserve	2,885	2,886	-	KSA 19-119
Federal Grants	Employee Benefit	815	800	600	KSA 12-16, 102
Community Corrections	Employee Benefit	108,699	99,200	84,361	KSA 12-16, 102
Juvenile Intake	Employee Benefit	20,116	25,000	13,148	KSA 12-16, 102
Drug Test & Supervision	Employee Benefit	-	-	-	KSA 12-16, 102
ROD Tech	Employee Benefit	8,586	9,183	9,400	KSA 12-16, 102
ROD Tech	Equip. Reserve	40,000	10,000	-	KSA 19-119
Twp. Imp Fees	County Capital Projects	274,404	-	-	Resolution
Twp Road Improvement	County Capital Projects	1,159,175	-	-	Resolution
	Total	7,128,771	10,349,880	11,298,164	
	Adjustments*				
	Adjusted Totals	7,128,771	10,349,880	11,298,164	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2015 B1 Sales Tax	9/1/2015	3/1/2037	2.0/3.5	8,500,000	7,930,000	3/1 & 9/1	3/1	230,548	300,000	221,323	315,000
Series 2016 A Sales Tax	12/22/2016	3/1/2037	3.0/3.25	9,740,000	9,310,000	3/1 & 9/1	3/1	282,125	290,000	273,125	310,000
Series 2016 B Sales Tax	12/22/2016	3/1/2024	2.25/2.65	4,165,000	3,140,000	3/1 & 9/1	3/1	68,618	590,000	55,118	610,000
<b>Total G.O. Bonds Revenue Bonds:</b>					<b>20,380,000</b>			<b>581,291</b>	<b>1,180,000</b>	<b>549,566</b>	<b>1,235,000</b>
<b>Temporary Notes Series 2019-1 B1</b>	12/10/2019	12/1/2020	4.00	8,770,000	8,770,000	12/1	12/1	342,030	8,770,000	0	0
<b>Total Revenue Bonds Other:</b>					<b>8,770,000</b>			<b>342,030</b>	<b>8,770,000</b>	<b>0</b>	<b>0</b>
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>29,150,000</b>			<b>923,321</b>	<b>9,950,000</b>	<b>549,566</b>	<b>1,235,000</b>



**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, 2020	Payments Due 2020	Payments Due 2021
Renovation of County Annex	Dec. 2014	60	1.50	950,000	186,547	186,547	0
Motorola Radio Equip & Upgrade	4/1/2020	36	2.78	493,092	0	0	173,586
				Totals	186,547	186,547	173,586

\*\*\*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 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,002,638	4,030,330	2,418,065
Receipts:			
Ad Valorem Tax	12,161,489	16,736,148	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	186,843		
Motor Vehicle Tax	1,719,483	1,651,679	2,148,452
Recreational Vehicle Tax	25,753	23,787	31,954
16/20M Vehicle Tax	11,980	14,747	18,249
Commercial Vehicle Tax	53,699	49,709	68,234
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	41	250	40
Local Alcoholic Liquor	6,552	14,880	12,000
Interest on Deliq	354,917	250,000	250,000
Vehicle Interest	8,740	7,000	7,500
Neighborhood Rev. Admin Fees	24,751	40,000	20,000
Interest Income	875,010	550,000	300,000
Franchise Fees	41,122	40,000	40,000
Cancelled Warrants	2,519	1,000	1,000
Game & Park Permits & CMB Fees	108	125	110
Antique Fees	12,280	10,000	10,000
ROD Recording Fees	741,436	700,000	760,000
Mortgage Registration Herriage Fees	25,961	23,000	23,000
Ambulance Runs	3,248,722	3,175,000	3,190,000
Zoning Fees	99,900	80,000	90,000
Sheriff Fees	7,685	8,000	6,000
Extra Security & Work Release	10,845	15,000	10,000
Civil Process and Out of State	40,573	46,000	41,000
Inmate Medical, Phone & User Fees	99,389	44,500	79,500
Board of Prisoners	221,806	400,000	300,000
Court Appointed Attorneys	32,062	37,000	34,000
District Court Payables	59,574	45,000	28,000
Restitution Payables	9,971	30,000	11,000
Diversion Fees	110,801	105,000	60,000
Emergency Mgmt- City of Leav.	8,500	8,500	8,500
Revenue Sharing-Commerce Bank	12,140	10,000	5,000
Kerit Dividend	34,625	25,000	25,000
Bond Fortiture	1,345	5,000	1,000
Reimb Special Building Expenses	115,707	125,000	169,863
Sales of Materials, Assets, & Reimb.	97,104	122,000	105,000
Election Income	2,074	50,000	2,000
Reimbursed Expenses	520,092	573,553	547,361
Miscellaneous Fees & Income	24,285	69,671	43,825
Sheriff Sale Court Costs	14,348		14,000
Treas. Escrow Fees	9,384		5,000
Neighborhood Revitalization Rebate		(83,184)	-98,038
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>21,033,616</b>	<b>25,003,365</b>	<b>8,368,550</b>
<b>Resources Available:</b>	<b>25,036,254</b>	<b>29,033,695</b>	<b>10,786,614</b>

CPA Summary



Leavenworth County

2021

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund**

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Expenditures:</b>			
<b>County Commission</b>			
Salaries	407,302	485,348	452,358
Contractual	54,053	132,800	107,700
Commodities	2,908	3,300	3,150
Trans to Equipment Reserve	0	1,500	0
<b>Total</b>	<b>464,263</b>	<b>622,948</b>	<b>563,208</b>
<b>County Clerk</b>			
Salaries	271,621	284,312	269,160
Contractual	2,163	2,300	2,300
Commodities	1,751	3,400	3,200
Transfer Out	5,400	0	0
<b>Total</b>	<b>280,935</b>	<b>290,012</b>	<b>274,660</b>
<b>County Treasurer</b>			
Salaries	416,060	459,576	451,069
Contractual	5,876	6,110	6,160
Commodities	25,000	9,160	29,160
Capital Outlay		0	1,500
<b>Total</b>	<b>446,936</b>	<b>474,846</b>	<b>487,889</b>
<b>Register of Deeds</b>			
Salaries	201,771	212,107	220,600
Contractual	1,676	1,975	2,050
Commodities	1,599	3,900	2,700
Capital Outlay		0	0
<b>Total</b>	<b>205,046</b>	<b>217,982</b>	<b>225,350</b>
<b>Emergency Medical Services</b>			
Salaries	2,706,564	2,842,640	2,947,433
Contractual	247,072	250,458	255,458
Commodities	242,577	261,050	264,050
Capital Outlay	9,802	10,000	10,000
Transfer to Employee Benefits	0	1,286,777	1,365,377
Transfer to Equip. Reserve	350,480	360,000	360,000
<b>Total</b>	<b>3,556,495</b>	<b>5,010,925</b>	<b>5,202,318</b>
<b>Planning &amp; Zoning</b>			
Salaries	319,919	508,713	480,695
Contractual	29,951	57,575	126,575
Commodities	2,759	14,350	14,350
Capital Outlay	0	1,800	0
Transfer to Equip. Reserve	4,272	12,000	12,500
<b>Total</b>	<b>356,901</b>	<b>594,438</b>	<b>634,120</b>
<b>Sheriff</b>			
Salaries	5,856,300	6,438,222	6,578,235
Contractual	851,270	966,701	1,243,437
Commodities	307,677	331,750	339,500
Capital Outlay	2,448	9,000	9,000
Transfer to Employee Benefits	0	2,913,921	2,922,171
Transfer to Equip. Reserve	399,927	225,000	38,230
<b>Total</b>	<b>7,417,622</b>	<b>10,884,594</b>	<b>11,130,573</b>
<b>County Counselor</b>			
Salaries	154,122	217,341	122,595
Contractual	267,583	282,950	282,800
Commodities	1,643	2,350	1,950
Capital Outlay	0	0	0
<b>Total</b>	<b>423,348</b>	<b>502,641</b>	<b>407,345</b>
<b>Total - Page 7b</b>	<b>13,151,546</b>	<b>18,598,386</b>	<b>18,925,463</b>

Leavenworth County

2021

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Expenditures:</b>			
<b>County Attorney</b>			
Salaries	1,021,035	1,139,198	1,193,124
Contractual	75,797	83,930	95,930
Commodities	29,126	37,750	37,750
Transfer to Employee Benefits			389,135
Court Ordered Payments	68,826	75,500	75,500
<b>Total</b>	<b>1,194,784</b>	<b>1,336,378</b>	<b>1,791,439</b>
<b>Coroner</b>			
Salaries	0		0
Contractual	153,411	185,000	165,000
Commodities	0		0
Capital Outlay	0		0
<b>Total</b>	<b>153,411</b>	<b>185,000</b>	<b>165,000</b>
<b>Courthouse General</b>			
Contractual	1,133,664	1,523,200	1,114,300
Commodities	268,100	326,500	286,700
Capital Outlay	3,845		
Lease Purchase	197,514	197,514	0
Transfer to Capital Improvement	0	50,000	50,000
<b>Total</b>	<b>1,603,123</b>	<b>2,097,214</b>	<b>1,451,000</b>
<b>Information Services</b>			
Salaries	284,428	299,369	329,349
Contractual	109,603	128,366	157,925
Commodities	5,908	6,000	6,000
Capital Outlay	0	50,000	0
Transfer to Equip. Reserve	137,950	110,000	115,500
<b>Total</b>	<b>537,889</b>	<b>593,735</b>	<b>608,774</b>
<b>District Court</b>			
Salaries	0	0	0
Contractual	157,957	181,241	181,241
Commodities	53,056	67,000	67,000
Capital Outlay	0	0	0
<b>Total</b>	<b>211,013</b>	<b>248,241</b>	<b>248,241</b>
<b>HR/Admin</b>			
Salaries	149,766	211,923	293,283
Contractual	124,967	116,400	167,600
Commodities	2,176	6,700	2,800
Capital Outlay	0	0	0
<b>Total</b>	<b>276,909</b>	<b>335,023</b>	<b>463,683</b>
<b>Special Building Maintenance</b>			
Salaries	191,477	208,501	298,196
Contractual	97,542	112,680	110,354
Commodities	30,686	44,000	47,000
Capital Outlay	11,842	108,000	0
Transfer to Capital Improvement	0	0	125,000
Transfer to Equip. Reserve	53,536	52,168	52,168
<b>Total</b>	<b>385,083</b>	<b>525,349</b>	<b>632,718</b>
<b>Special Building Justice Center</b>			
Salaries	95,594	97,218	106,673
Contractual	166,914	234,150	235,433
Commodities	351,125	390,250	390,250
Capital Outlay	25,000	35,000	0
Transfer to Equip Reserve	83,546	108,546	108,546
Transfer to Capital Improvement	131,000	122,000	135,000
<b>Total</b>	<b>853,179</b>	<b>987,164</b>	<b>975,902</b>
<b>Total - Page 7c</b>	<b>5,215,391</b>	<b>6,308,104</b>	<b>6,336,757</b>

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Expenditures:</b>			
<b>Appraiser</b>			
Salaries	596,998	629,652	653,626
Contractual	54,327	73,070	83,070
Commodities	32,515	34,900	35,200
Capital Outlay	0	0	0
Transfer to Equip. Reserve	0	6,750	0
<b>Total</b>	<b>683,840</b>	<b>744,372</b>	<b>771,896</b>
<b>G.I.S.</b>			
Salaries	92,607	0	0
Contractual	14,158	0	0
Commodities	4,756	0	0
Capital Outlay	1,350	0	0
Transfer to Equip. Reserve	12,000	0	0
<b>Total</b>	<b>124,871</b>	<b>0</b>	<b>0</b>
<b>Election</b>			
Salaries	141,750	263,761	252,763
Contractual	19,374	34,700	32,700
Commodities	104,493	189,000	144,000
Transfer to Equip. Reserve	25,000	25,000	25,000
<b>Total</b>	<b>290,617</b>	<b>512,461</b>	<b>454,463</b>
<b>Noxious Weeds</b>			
Salaries	147,315	172,877	201,666
Contractual	26,756	29,600	31,400
Commodities	205,062	244,000	248,000
Capital Outlay	96,632	0	0
Transfer to Equip. Reserve	34,250	55,043	35,000
<b>Total</b>	<b>510,015</b>	<b>501,520</b>	<b>516,066</b>
<b>Risk Management</b>			
Salaries		3,985	3,985
Contractual	3,995	0	0
Commodities		6,500	6,500
Capital Outlay		0	0
<b>Total</b>	<b>3,995</b>	<b>10,485</b>	<b>10,485</b>
<b>Appropriations:</b>			
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	240,458	244,065	244,065
Soil Conservation	55,000	45,000	45,000
Guidance Center	197,906	291,237	291,237
CASA	57,125	67,600	70,000
Alliance Against Family Violence	55,000	55,825	55,000
St. Vincent Clinic	40,000	40,000	40,000
Linwood Community Building	90,000	0	0
County Museums	50,000	50,000	50,000
BOCC Contributions	34,600	50,000	50,000
<b>Total</b>	<b>1,025,649</b>	<b>1,049,287</b>	<b>1,050,862</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Page 7d</b>	<b>2,638,987</b>	<b>2,818,125</b>	<b>2,803,772</b>



**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
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
Cultural			
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		(1,108,985)	
Total	0	(1,108,985)	0
Total - Page 7f	0	(1,108,985)	0
Total - Page 7b	13,151,546	18,598,386	18,925,463
Total - Page 7c	5,215,391	6,308,104	6,336,757
Total - Page 7d	2,638,987	2,818,125	2,803,772
Total - Page 7e	0	0	0
Total Expenditures**	<b>21,005,924</b>	<b>26,615,630</b>	<b>28,065,992</b>

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

Leavenworth County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	47,110	47,172	47,172
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	62		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer in from 20 Yr. Sales Tax	1,751,703	1,761,291	1,784,566
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous:			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,751,765</b>	<b>1,761,291</b>	<b>1,784,566</b>
<b>Resources Available:</b>	<b>1,798,875</b>	<b>1,808,463</b>	<b>1,831,738</b>
Expenditures:			
Principal Payment	1,140,000	1,180,000	1,235,000
Interest Payment	611,703	581,291	549,566
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,751,703</b>	<b>1,761,291</b>	<b>1,784,566</b>
Unencumbered Cash Balance Dec 31	47,172	47,172	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	1,751,703	1,761,291	1,784,566
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,784,566
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2020 Ad Valorem Tax	0

CPA Summary





Leavenworth County

**FUND PAGE - ROAD & BRIDGE DETAIL**

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Expenditures:</b>			
<b>Administration</b>			
Salaries	1,973,328	2,259,423	2,476,905
Contractual	451,109	728,000	560,000
Commodities	3,727,230	4,853,000	4,711,500
Capital Outlay	267,071	55,000	100,000
Transfer to Employees Benefits	829,028	874,526	931,321
Transfer to Capital Improvement	0	927,000	645,000
Transfer to Equip. Reserve	473,781	819,895	385,000
<b>Total</b>	<b>7,721,547</b>	<b>10,516,844</b>	<b>9,809,726</b>
<b>Personal</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rock</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sealing</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Pavement</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Detail Page**</b>	<b>7,721,547</b>	<b>10,516,844</b>	<b>9,809,726</b>

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

Leavenworth County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Health</b>			
Unencumbered Cash Balance Jan 1	0	77,108	79,749
<b>Receipts:</b>			
Ad Valorem Tax	513,808	549,505	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,455		
Motor Vehicle Tax	56,490	69,788	70,541
Recreational Vehicle Tax	843	1,005	1,049
16/20 M Vehicle Tax	452	623	599
Commercial Vehicle Tax	1,763	2,100	2,240
Watercraft Tax	0	0	0
Grants	630,437	620,500	616,358
User Fees	126,279	110,000	110,000
Misc. Income	6,878		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,112
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,343,405</b>	<b>1,353,521</b>	<b>797,675</b>
<b>Resources Available:</b>	<b>1,343,405</b>	<b>1,430,629</b>	<b>877,424</b>
<b>Expenditures:</b>			
Salaries	760,424	828,247	846,081
Contractual	137,614	142,086	142,086
Commodities	53,299	48,500	50,500
Grant County Cost	44,289	47,000	37,500
Transfer to Employee Benefits	262,412	275,047	293,074
Transfer to Equip. Reserve	8,259	10,000	10,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,266,297</b>	<b>1,350,880</b>	<b>1,379,241</b>
Unencumbered Cash Balance Dec 31	77,108	79,749	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,308,849	1,350,880	1,379,241
		Non-Appropriated Balance	65,000
		Total Expenditure/Non-Appr Balance	1,444,241
		Tax Required	566,817
Delinquent Comp Rate:		0.0%	0
		Amount of 2020 Ad Valorem Tax	566,817

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Employee Benefit</b>			
Unencumbered Cash Balance Jan 1	1,802,255	1,084,821	766,345
<b>Receipts:</b>			
Ad Valorem Tax	3,382,937	161,903	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	56,275		
Motor Vehicle Tax	512,981	459,422	20,784
Recreational Vehicle Tax	7,679	6,616	309
16/20 M Vehicle Tax	3,522	4,102	177
Commercial Vehicle Tax	16,021	13,827	660
Watercraft Tax	0	0	0
Transfer in from EMS & Sheriff	0	4,192,701	0
Transfer in from Health	262,412	275,047	293,074
Transfer in from ROD Tech	8,586	9,184	9,400
Transfer in from Road & Bridge	829,028	874,526	931,321
Transfer in from Council on Aging	400,000	400,000	458,657
Transfer in from Motor Vehicle	164,632	181,299	177,035
Transfer in from Solid Waste	116,194	127,315	139,280
Transfer in from Juvenile Detention	184,757	187,870	193,095
Transfer in from Local Service	231,786	271,212	272,466
Transfer in from Sheriff			2,922,171
Transfer in from EMS			1,365,377
Transfer in from County Attorney			389,135
Transfer in from Non-Budgeted Funds	129,630	129,500	98,109
Misc Reimbursement	760		
Neighborhood Revitalization Rebate			-947
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,307,200</b>	<b>7,294,524</b>	<b>7,270,103</b>
<b>Resources Available:</b>	<b>8,109,455</b>	<b>8,379,345</b>	<b>8,036,448</b>
<b>Expenditures:</b>			
Employee Benefit	7,024,634	7,483,500	8,000,000
Non budgeted Funds		129,500	125,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,024,634</b>	<b>7,613,000</b>	<b>8,125,000</b>
Unencumbered Cash Balance Dec 31	1,084,821	766,345	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	8,037,978	8,125,000	8,125,000
		Non-Appropriated Balance	84,000
		Total Expenditure/Non-Appr Balance	8,209,000
		Tax Required	172,552
Delinquent Comp Rate:		0.0%	0
		Amount of 2020 Ad Valorem Tax	172,552

CPA Summary



Leavenworth County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	7,080	7,052	4,502
Receipts:			
Ad Valorem Tax	243,767	254,247	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,526		
Motor Vehicle Tax	38,013	33,079	32,638
Recreational Vehicle Tax	570	476	485
16/20 M Vehicle Tax	242	295	277
Commercial Vehicle Tax	1,187	996	1,037
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,395
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>287,305</b>	<b>289,093</b>	<b>33,042</b>
<b>Resources Available:</b>	<b>294,385</b>	<b>296,145</b>	<b>37,544</b>
Expenditures:			
Leavenworth Area Development	82,833	87,143	87,143
Port Authority	204,500	204,500	204,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>287,333</b>	<b>291,643</b>	<b>291,643</b>
Unencumbered Cash Balance Dec 31	7,052	4,502	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	287,333	291,643	291,643
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	291,643
		Tax Required	254,099
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			254,099

Adopted Budget	Prior Year	Current Year	Proposed Budget
Council on Aging	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	382,227	235,685	388,324
Receipts:			
Ad Valorem Tax	1,467,214	1,838,628	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	22,236		
Motor Vehicle Tax	224,216	199,267	236,028
Recreational Vehicle Tax	3,353	2,870	3,510
16/20 M Vehicle Tax	1,617	1,779	2,005
Commercial Vehicle Tax	7,001	5,997	7,496
Watercraft Tax		0	0
Grants	309,610	312,262	328,318
Donations	128,009	108,000	109,000
Miscellaneous	6,834	4,150	4,650
Senior Express Trans.	54,344	52,000	52,000
Misc. Reimbursements	1,795		
Neighborhood Revitalization Rebate			-8,307
Relief Funds		125,000	
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,226,229</b>	<b>2,649,953</b>	<b>734,700</b>
<b>Resources Available:</b>	<b>2,608,456</b>	<b>2,885,638</b>	<b>1,123,024</b>
Expenditures:			
Salaries	1,148,650	1,386,360	1,407,787
Contractual	596,646	464,632	524,469
Commodities	124,826	116,322	115,200
Capital Outlay	62,155	0	
Grant Expense			
Transfer to Employee Benefit	400,000	400,000	458,657
Transfer to Equip. Reserve	40,494	130,000	130,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,372,771</b>	<b>2,497,314</b>	<b>2,636,113</b>
Unencumbered Cash Balance Dec 31	235,685	388,324	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	2,538,565	2,597,314	2,636,113
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,636,113
		Tax Required	1,513,089
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			1,513,089

CPA Summary

Leavenworth County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Juvenile Detention</b>			
Unencumbered Cash Balance Jan 1	394,351	260,023	22,453
Receipts:			
Ad Valorem Tax	421,500	418,709	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,390		
Motor Vehicle Tax	67,686	57,228	53,750
Recreational Vehicle Tax	1,008	824	799
16/20 M Vehicle Tax	576	511	457
Commercial Vehicle Tax	2,112	1,722	1,707
Watercraft Tax		0	0
Processing Fees	3,490	4,200	
Services	17,005	26,000	17,000
GPS Monitoring	399		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,544
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>521,166</b>	<b>509,194</b>	<b>70,169</b>
<b>Resources Available:</b>	<b>915,517</b>	<b>769,217</b>	<b>92,622</b>
Expenditures:			
Salaries	416,880	455,488	480,414
Contractual	27,901	47,420	34,919
Commodities	11,871	28,100	24,600
Capital Outlay	11,200	25,000	5,000
Trans. To Equip Reserve	2,885	2,886	0
Trans. To Employee Benefits	184,757	187,870	193,095
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>655,494</b>	<b>746,764</b>	<b>738,028</b>
Unencumbered Cash Balance Dec 31	260,023	22,453	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	698,357	746,764	738,028
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	738,028
		Tax Required	645,406
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	645,406

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Solid Waste</b>			
Unencumbered Cash Balance Jan 1	575,688	664,974	580,277
Receipts:			
Ad Valorem Tax	44,557	193,098	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,346		
Motor Vehicle Tax	27,030	5,989	24,788
Recreational Vehicle Tax	402	86	369
16/20 M Vehicle Tax	235	53	211
Commercial Vehicle Tax	844	180	787
Watercraft Tax		0	0
Program Income	1,451,050	1,200,000	1,400,000
Recycle Materials	18,122	18,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,545,586</b>	<b>1,417,406</b>	<b>1,436,155</b>
<b>Resources Available:</b>	<b>2,121,274</b>	<b>2,082,380</b>	<b>2,016,432</b>
Expenditures:			
Salaries	287,887	288,928	359,616
Contractual	918,790	930,000	1,082,800
Commodities	26,869	31,000	31,000
Capital Outlay	6,090	25,000	25,000
Trans. To Employee Benefits	116,194	117,175	139,280
Trans to Capital Improvement			
Trans. To Equip. Reserve	100,470	110,000	110,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,456,300</b>	<b>1,502,103</b>	<b>1,747,696</b>
Unencumbered Cash Balance Dec 31	664,974	580,277	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	2,002,823	1,502,103	1,747,696
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,747,696
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2020 Ad Valorem Tax	0

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Leavenworth County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>ROD Tech</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	122,307	110,652	95,489
Receipts:			
Program Income	111,682	100,000	105,000
Interest on Idle Funds		100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>111,682</b>	<b>100,100</b>	<b>105,100</b>
<b>Resources Available:</b>	<b>233,989</b>	<b>210,752</b>	<b>200,589</b>
Expenditures:			
Salaries	39,932	39,012	41,300
Contractual	27,995	30,568	49,013
Commodities	2,506	8,500	4,000
Capital Outlay	4,318	18,000	18,500
Transfer to Equip Reserve	40,000	10,000	0
Transfer to Employee Benefit	8,586	9,183	9,400
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>123,337</b>	<b>115,263</b>	<b>122,213</b>
Unencumbered Cash Balance Dec 31	110,652	95,489	78,376
2019/2020/2021 Budget Authority Amount:	138,592	115,263	122,213

Adopted Budget <b>Clerk Tech</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	46,539	37,210	18,210
Receipts:			
Program Income	27,921	25,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>27,921</b>	<b>25,000</b>	<b>26,000</b>
<b>Resources Available:</b>	<b>74,460</b>	<b>62,210</b>	<b>44,210</b>
Expenditures:			
Contractual	4,036	4,000	4,000
Commodities	33,214	40,000	30,000
Capital Outlay			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>37,250</b>	<b>44,000</b>	<b>34,000</b>
Unencumbered Cash Balance Dec 31	37,210	18,210	10,210
2019/2020/2021 Budget Authority Amount:	38,500	54,000	34,000

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Leavenworth County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Treasurer Tech</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	43,793	10,637	341
Receipts:			
Program Income	27,921	26,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>27,921</b>	<b>26,000</b>	<b>26,000</b>
<b>Resources Available:</b>	<b>71,714</b>	<b>36,637</b>	<b>26,341</b>
Expenditures:			
Contractual	61,077	36,296	18,700
Capital Outlay			5,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>61,077</b>	<b>36,296</b>	<b>23,700</b>
Unencumbered Cash Balance Dec 31	10,637	341	2,641
2019/2020/2021 Budget Authority Amount:	62,500	46,296	23,700

Adopted Budget <b>Special Alcohol</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	112,009	106,215	84,626
Receipts:			
Liquor Tax	29,111	28,411	28,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>29,111</b>	<b>28,411</b>	<b>28,000</b>
<b>Resources Available:</b>	<b>141,120</b>	<b>134,626</b>	<b>112,626</b>
Expenditures:			
Contractual	34,905	50,000	50,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>34,905</b>	<b>50,000</b>	<b>50,000</b>
Unencumbered Cash Balance Dec 31	106,215	84,626	62,626
2019/2020/2021 Budget Authority Amount:	40,000	50,000	50,000

CPA Summary
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Leavenworth County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	23,961	15,424	15,304
Receipts:			
Liquor Tax	6,553	14,880	14,880
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,553</b>	<b>14,880</b>	<b>14,880</b>
<b>Resources Available:</b>	<b>30,514</b>	<b>30,304</b>	<b>30,184</b>
Expenditures:			
Contractual	15,090	15,000	15,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>15,090</b>	<b>15,000</b>	<b>15,000</b>
Unencumbered Cash Balance Dec 31	15,424	15,304	15,184
2019/2020/2021 Budget Authority Amount:	15,500	15,000	15,000

Adopted Budget 911 Taxes	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	584,013	602,914	474,922
Receipts:			
911 Taxes, LV County	219,480	212,076	246,120
911 Taxes, LV City	212,568	208,332	218,868
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>432,048</b>	<b>420,408</b>	<b>464,988</b>
<b>Resources Available:</b>	<b>1,016,061</b>	<b>1,023,322</b>	<b>939,910</b>
Expenditures:			
Contractual	413,147	535,000	540,000
Commodities	0	2,000	2,000
Capital Outlay	0	11,400	5,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>413,147</b>	<b>548,400</b>	<b>547,000</b>
Unencumbered Cash Balance Dec 31	602,914	474,922	392,910
2019/2020/2021 Budget Authority Amount:	577,000	548,400	547,000

CPA Summary

Leavenworth County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget 2006 10 Yr. Sales Tax (170)	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,936,405	715,066	0
Receipts:			
Local Assistance	100,000	500,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>100,000</b>	<b>500,000</b>	<b>0</b>
<b>Resources Available:</b>	<b>2,036,405</b>	<b>1,215,066</b>	<b>0</b>
Expenditures:			
Contractual	1,321,339	1,215,066	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,321,339</b>	<b>1,215,066</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	715,066	0	0
2019/2020/2021 Budget Authority Amount:	1,778,233	1,465,769	0

Adopted Budget 20 Yr. Sales Tax (171)	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,652,435	13,261,037	11,485,270
Receipts:			
Sales Tax Collection	3,925,054	3,750,000	3,925,000
Interest Income	208,343		
Transfer In For Local Rd. Projects	1,433,579		
Bond Proceeds (Temporary Note)	9,001,271		
Bond Proceeds General Obligation Bonds		9,112,030	
KDOT Matching Funds	328,565		
Miscellaneous	2,480		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>14,899,292</b>	<b>12,862,030</b>	<b>3,925,000</b>
<b>Resources Available:</b>	<b>19,551,727</b>	<b>26,123,067</b>	<b>15,410,270</b>
Expenditures:			
Contractual	4,478,847	3,764,476	
Transfer to Bond & Interest 2015 B	529,398	530,548	536,323
Transfer to Bond & Interest 2016 A	560,525	572,125	583,125
Transfer to Bond & Interest 2016 B	661,780	658,618	665,118
Cost of Issuance (Temporary Note)	60,140		
Refund Temporary Note 2019-1		9,112,030	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>6,290,690</b>	<b>14,637,797</b>	<b>1,784,566</b>
Unencumbered Cash Balance Dec 31	13,261,037	11,485,270	13,625,704
2019/2020/2021 Budget Authority Amount:	6,976,668	5,525,767	1,784,566

**See Tab C**

CPA Summary
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Leavenworth County

**NON-BUDGETED FUNDS**

2021

*(Only the actual budget year for 2019 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		Rd & Bridge Equip. Reserve			
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
72,944		4,861,280	3,774,579	3,834,528					
Receipts:									
Fees		Miscel. Income		Transfer In		Transfer In			
63,165		66,913	131,000				473,781		
Motor Vehicle Tax		Transfer In		Miscel. Income					
619,756		1,333,469	20,262						
Sales Tax									
4,445									
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
687,366		1,400,382	151,262				473,781		0
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
760,310		6,261,662	3,925,841				4,308,309		0
Expenditures:									
Salaries		Capital Outlay		Capital Outlay		Capital Outlay			
457,833		1,137,345	772,812				551,204		
Contractual									
30,202									
Commodities									
31,262									
Transfer Out									
174,632									
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
693,929		1,137,345	772,812				551,204		0
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
66,381		5,124,317	3,153,029				3,757,105		0
Total								Total	
									12,543,331

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

CPA Summary	
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Leavenworth County

2021

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	17,758,340	23.287	98,038
Debt Service	0		0
Road & Bridge	7,272,431	9.537	40,149
Health	563,705	0.739	3,112
Employee Benefit	171,605	0.225	947
Economic Development	252,704	0.331	1,395
Council on Aging	1,504,782	1.973	8,307
Juvenile Detention	641,862	0.842	3,544
Solid Waste	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
0			0
0			0
0			0
TOTAL	28,165,429	36.934	155,492

2020 July 1 Valuation: 762,584,479

Valuation Factor: 762,584.479

Neighborhood Revitalization Subj to Rebate: 4,209,968

Neighborhood Revitalization factor: 4,209.968

\*\*This information comes from the 2021 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

Published in the Leavenworth Times, August 7, 2020

NOTICE OF BUDGET HEARING

State of Kansas  
County  
2021

The governing body of  
Leavenworth County

will meet on August 19, 2020 at 9:15 A.M. 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 66048 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	21,005,924	18.411	26,615,630	23.123	28,065,992	17,701,574	23.213
Debt Service	1,751,703		1,761,291		1,784,566		
Road & Bridge	7,721,547	9.507	10,516,844	9.342	9,809,726	7,312,580	9.589
Health	1,266,297	0.778	1,350,880	0.759	1,379,241	566,817	0.743
Employee Benefit	7,024,634	5.121	7,613,000	0.224	8,125,000	172,552	0.226
Economic Development	287,333	0.369	291,643	0.351	291,643	254,099	0.333
Council on Aging	2,372,771	2.221	2,497,314	2.540	2,636,113	1,513,089	1.984
Juvenile Detention	655,494	0.638	746,764	0.578	738,028	645,406	0.846
Solid Waste	1,456,300	0.067	1,502,103	0.267	1,947,696		
ROD Tech	123,337		115,263		122,213		
Clerk Tech	37,250		44,000		34,000		
Treasurer Tech	51,077		36,296		23,700		
Special Alcohol	34,905		50,000		50,000		
Special Parks & Recre	15,090		15,000		15,000		
911 Taxes	413,147		548,400		547,900		
2006 10 Yr. Sales Tax	1,321,339		1,215,066				
20 Yr. Sales Tax (171)	6,230,690		14,637,797		1,784,566		
Tax Bond 2016 B (161)							
Non-Budgeted Funds	3,155,290						
Totals	54,994,128	37.112	69,557,291	37.184	57,354,484	28,166,117	36.934
Less: Transfers	7,128,771		10,349,880		0		
Net Expenditure	47,865,357		59,207,411		57,354,484		
Total Tax Levied	25,035,616		26,913,935		762,584,479		
Assessed Valuation	674,532,998		723,795,044				
Outstanding Indebtedness, January 1,	2018	2019	2020				
G.O. Bonds	22,405,000	21,520,000	20,380,000				
Revenue Bonds	0	0	8,770,000				
Other	0	0	0				
Lease Pur. Princ.	651,507	375,548	186,547				
Total	23,056,507	21,895,548	29,336,547				

\*Tax rates are expressed in mills

Janet Kuzinski  
Clerk

103878

ication

duly sworn  
representative of the Times a daily  
worth, Leavenworth County,  
hed for a least Fifty (50)  
t least five (5) years prior to  
at said newspaper has a  
arly basis in Leavenworth  
or fraternal publication and  
rth County, Kansas and has a  
attached Notice was  
r issue of said newspaper.

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20.

SIXTH Publication was made on the day  
of , 2020.

Seventh Publication was made on the  
day of, 2020.

WITNESS my hand this 7th day of August, 2020.

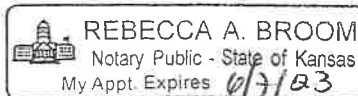
Tommy Lawson  
Legal Representative

Subscribe and sworn before me, this the 7 day of

Aug, 2020.  
Rebecca A. Broom

Notary Public

My Commission Expires: 6/7/23



**Other Special District Funds**

**CERTIFICATE**

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 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

Table of Contents:		Page No.	2021 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	
Computation to Determine Limit for 2021		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6			
Debt Service	10-113				
Local Service Road & Bridge	68-596	6	3,606,264	2,583,808	
Sewer District 1		7	54,331		
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			
<b>Totals</b>		xxxxxxx	3,933,463	2,583,808	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization Rebate					Nov. 1, 2020 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:

[iklasinski@leavenworthcounty.org](mailto:iklasinski@leavenworthcounty.org)

Attest: \_\_\_\_\_, 2020

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

**CPA Summary**

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget	+ \$ <u>2,450,142</u>
2. Debt service levy in 2020 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>2,450,142</u>

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+ <u>4,561,898</u>	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ <u>3,250,088</u>	
5b. Personal property 2019	- <u>3,591,762</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 2020:		<u>2,108,719</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>6,670,617</u>
8. Total estimated valuation July, 1,2020	<u>306,710,457</u>	
9. Total valuation less valuation adjustment (8 minus 7)		<u>300,039,840</u>
10. Factor for increase (7 divided by 9)		<u>0.02223</u>
11. Amount of increase (10 times 3)		+ \$ <u>54,473</u>
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>2,504,615</u>
13. Debt service levy in this 2021 budget		<u>0</u>
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>2,504,615</u>
15. Consumer Price Index for all urban consumers for calendar year 2019		<u>0.025</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>61,254</u>
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>2,565,869</u>

If the 2021 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

2021

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

2020 Budgeted Funds	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		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 & Bri	2,450,142	322,811	6,741	5,780	11,699	0
Total	2,450,142	322,811	6,741	5,780	11,699	0

County Treas Motor Vehicle Estimate 322,811

County Treas Recreational Vehicle Estimate 6,741

County Treas 16/20M Vehicle Estimate 5,780

County Treas Commercial Vehicle Tax Estimate 11,699

County Treas Watercraft Tax Estimate 0

MVT Factor 0.13175

RVT Factor 0.00275

16/20M Factor 0.00236

Comm Veh Factor 0.00477

Watercraft Factor 0.00000



Leavenworth County Special - Other Funds  
Leavenworth County

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
LSR Road & Bridge	LSR Cap. Eq. Reserve	325,427	571,680	200,000	KSA 68-596
LSR Road & Bridge	Employee Benefits	231,786	271,212	273,022	KSA 79-1947
LSR Road & Bridge	Cap. Impr. Rd & Br	-	-	525,000	KSA 68-590
<b>Totals</b>		557,213	842,892	998,022	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		557,213	842,892	998,022	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.



Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Local Service Road &amp; Bridge</b>			
Unencumbered Cash Balance Jan 1	178,635	417,402	317,402
Receipts:			
Ad Valorem Tax	2,193,911	2,450,142	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	32,681	0	0
Motor Vehicle Tax	331,133	306,106	322,811
Recreational Vehicle Tax	6,917	6,452	6,741
16/20M Vehicle Tax	4,934	5,868	5,780
Commercial Vehicle Tax	11,510	10,293	11,699
Watercraft Tax	0	0	0
Special City & Co. Highway	427,757	428,822	358,023
Trans in Road Improvement Fees			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>3,008,843</b>	<b>3,207,683</b>	<b>705,054</b>
<b>Resources Available:</b>	<b>3,187,478</b>	<b>3,625,085</b>	<b>1,022,456</b>
Expenditures:			
Salaries	601,855	610,191	651,991
Contractual	17,682	120,600	20,500
Commodities	1,503,152	1,734,000	1,935,751
Capital Outlay	90,174	0	0
Transfer to Capital Improvement Plan			525,000
Transfer to Employee Benefit	231,786	271,212	273,022
Transfer to LSR Equipment Reserve	325,427	571,680	200,000
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>2,770,076</b>	<b>3,307,683</b>	<b>3,606,264</b>
Unencumbered Cash Balance Dec 31	417,402	317,402	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	3,294,604	3,307,683	3,606,264
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,606,264
		Tax Required	2,583,808
		Delinquent Comp Rate: 0.0%	0
		Amount of -1 Ad Valorem Tax	2,583,808

Adopted Budget

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 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

Adopted Budget Sewer District 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	74,427	110,596	99,071
Receipts:			
Special Assessments	53,747	54,806	54,806
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>53,747</b>	<b>54,806</b>	<b>54,806</b>
<b>Resources Available:</b>	<b>128,174</b>	<b>165,402</b>	<b>153,877</b>
Expenditures:			
Contractual Services	16,768	51,356	51,356
Commodities	810	2,975	2,975
Capital Outlay		12,000	
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>17,578</b>	<b>66,331</b>	<b>54,331</b>
Unencumbered Cash Balance Dec 31	110,596	99,071	99,546
2019/2020/2021 Budget Authority Amount:	66,331	66,331	54,331

Adopted Budget Sewer District 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	160,393	217,339	210,089
Receipts:			
Special Assessments	71,114	71,834	71,834
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>71,114</b>	<b>71,834</b>	<b>71,834</b>
<b>Resources Available:</b>	<b>231,507</b>	<b>289,173</b>	<b>281,923</b>
Expenditures:			
Contractual Services	11,373	75,834	75,834
Commodities	2,795	3,250	3,250
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>14,168</b>	<b>79,084</b>	<b>79,084</b>
Unencumbered Cash Balance Dec 31	217,339	210,089	202,839
2019/2020/2021 Budget Authority Amount:	79,084	79,084	79,084

CPA Summary

Adopted Budget Sewer District 3	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	43,739	43,238	42,738
Receipts:			
Special Assessments	102,711	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>102,711</b>	<b>103,212</b>	<b>103,212</b>
<b>Resources Available:</b>	<b>146,450</b>	<b>146,450</b>	<b>145,950</b>
Expenditures:			
Contractual Services	33,000	33,500	33,500
Debt Service	70,212	70,212	70,212
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>103,212</b>	<b>103,712</b>	<b>103,712</b>
Unencumbered Cash Balance Dec 31	43,238	42,738	42,238
2019/2020/2021 Budget Authority Amount:	103,712	103,712	103,712

Adopted Budget Sewer District 5	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	92,073	102,778	100,728
Receipts:			
Special Assessments	17,424	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>17,424</b>	<b>17,424</b>	<b>17,424</b>
<b>Resources Available:</b>	<b>109,497</b>	<b>120,202</b>	<b>118,152</b>
Expenditures:			
Contractual Services	3,908	15,874	15,874
Commodities	2,811	3,600	3,600
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>6,719</b>	<b>19,474</b>	<b>19,474</b>
Unencumbered Cash Balance Dec 31	102,778	100,728	98,678
2019/2020/2021 Budget Authority Amount:	19,474	19,474	19,474

<b>CPA Summary</b>
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Adopted Budget Sewer District 6	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>6,678</b>	<b>6,678</b>	<b>6,678</b>
Expenditures:			
Operating Expenses	0	0	6,678
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>6,678</b>
Unencumbered Cash Balance Dec 31	6,678	6,678	0
2019/2020/2021 Budget Authority Amount:	0	6,678	6,678

Adopted Budget Sewer District 7	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	29,010	29,295	29,294
Receipts:			
Special Assessments	64,203	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>64,203</b>	<b>63,919</b>	<b>63,919</b>
<b>Resources Available:</b>	<b>93,213</b>	<b>93,214</b>	<b>93,213</b>
Expenditures:			
Contractual Services	40,000	40,000	40,000
Debt Service	23,918	23,920	23,920
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>63,918</b>	<b>63,920</b>	<b>63,920</b>
Unencumbered Cash Balance Dec 31	29,295	29,294	29,293
2019/2020/2021 Budget Authority Amount:	63,920	63,920	63,920

<b>CPA Summary</b>
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2021

**Leavenworth County Special - Other Funds**  
**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2019 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	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	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	854,232
Receipts:									
Transfer In	325,427								
Insurance Proceeds	120,205								
Total Receipts	445,632	0	0	0	0	0	0	0	445,632
Resources Available:	1,299,864	0	0	0	0	0	0	0	1,299,864
Expenditures:									
Expenses	244,176								
Total Expenditures	244,176	0	0	0	0	0	0	0	244,176
Cash Balance Dec 31	1,055,688	0	0	0	0	0	0	0	1,055,688

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

<b>CPA Summary</b>	
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**NOTICE OF BUDGET HEARING**

State of Kansas  
Special District  
2021

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

will meet on August 26, 2020 at 9:15 AM at Commission Meeting Room, Leavenworth County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed 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 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General							
Debt Service							
Local Service Road &	2,770,076	8.393	3,307,683	8.424	3,606,264	2,583,808	8.424
Sewer District 1	17,578		66,331		54,331		
Sewer District 2	14,168		79,084		79,084		
Sewer District 3	103,212		103,712		103,712		
Sewer District 5	6,719		19,474		19,474		
Sewer District 6	0		0		6,678		
Sewer District 7	63,918		63,920		63,920		
Non-Budgeted Funds	244,176						
Totals	3,219,847	8.393	3,640,204	8.424	3,933,463	2,583,808	8.424
Less: Transfers	557,213		842,892		998,022		
Net Expenditures	2,662,634		2,797,312		2,935,441		
Total Tax Levied	2,221,621		2,450,142		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	264,695,883		290,841,647		306,710,457		

Outstanding Indebtedness,

	2018	2019	2020
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,006,819	935,916	811,295
Lease Pur. Princ.	0	0	0
Total	1,006,819	935,916	811,295

\*Tax rates are expressed in mills.



Public Notices

Published in the Leavenworth Times, August 12, 2020

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Special District  
2021

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Leavenworth County

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Less: Transfers	557,213		842,892		697,466		
Net Expenditures	2,662,634		2,797,312		3,235,997		
Total Tax Levied	2,221,621		2,450,142		3,066,710.457		
Assessed Valuation	264,695,833		290,841,647		306,710,457		

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	2018	2019	2020
Jan 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	1,006,819	935,916	811,295
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>1,006,819</b>	<b>935,916</b>	<b>811,295</b>

\*Tax rates are expressed in mills.

Leavenworth County Special  
Leavenworth County Clerk

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 2021*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Leavenworth County Special - Other Funds exceeding the amount levied to finance the 2020 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 2019, 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 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2020 by the Leavenworth County Special - Other Funds governing body, Leavenworth County, Kansas.

Leavenworth County Special - Other Funds Governing Body

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**LEAVENWORTH COUNTY SPECIAL- OTHER FUNDS**

**Notice of Vote - Leavenworth County Special - Other Funds**

**In adopting the 2021 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2020 budget, adjusted by the 2019 CPI for all urban consumers.**

