





## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	880,612	1,064,489	1,183,127	KSA 19-119
General	Cap Imp. Reserve	310,000	310,000	310,000	KSA 19-120
General	Capital Roads	390,789	-	-	Resolution
General, Sheriff	Employee Benefits	2,922,172	3,123,119	3,228,734	KSA 12-16 102
General, EMS	Employee Benefits	1,365,377	1,598,269	1,547,621	KSA 12-16 102
General, Co. Attorney	Employee Benefits	389,135	434,650	439,493	KSA 12-16 102
County Health	Employee Benefits	282,075	318,338	329,988	KSA 12-16 102
County Health	Equipment Reserve	10,000	10,000	10,000	KSA 19-119
Local Service Rd & Bri	Employee Benefits	273,022	296,202	286,420	KSA 12-16,102
Local Service Rd & Bri	Capital Roads	525,000	700,000	650,000	KSA 68-590
Road & Bridge	Employee Benefits	931,321	993,484	981,976	KSA 12-16,102
Road & Bridge	Rd & Bridge Reserve	385,000	400,000	550,000	KSA 19-119
Road & Bridge	Capital Roads	845,000	700,000	825,000	KSA 68-590
Council On Aging	Employee Benefits	400,000	594,317	548,202	KSA 12-16,102
Council On Aging	Equipment Reserve	130,000	-	-	KSA 19-119
Motor Vehicle Fund	Employee Benefits	174,052	234,101	224,292	KSA 12-16,102
Motor Vehicle Fund	General Fund	105,000	-	-	Resolution
Solid Waste	Employee Benefits	139,280	187,472	172,540	KSA 12-16,102
Solid Waste	Equipment Reserve	110,000	110,000	110,000	KSA 19-119
Solid Waste	Cap. Imp Reserve	110,000	200,000	200,000	KSA 19-120
Sales Tax Project (171)	Bond & Interest	3,299,846	2,058,706	1,987,758	Res.
Sales Tax Project (170)	General Fund	45,140	-	-	Resolution
JDC and Comm. Corr.	Employee Benefits	144,822	-	212,443	KSA 12-16,102
Federal Grants	Employee Benefits	-	600	1,777	KSA 12-16,102
ROD Tech	Employee Benefits	78	-	-	KSA 12-16,102
General	Council on Aging	160,000	-	-	Resolution
Sewer District 1	General Fund	15,456	15,456	15,456	KSA 12-825d
Sewer District 2	General Fund	12,784	12,784	12,784	KSA 12-825d
Sewer District 5	General Fund	8,624	8,624	8,624	KSA 12-825d
Traffic Impact	Road & Bridge	34,832	-	-	Resolution
Traffic Impact	Sales Tax Capital Roads	659,816	-	-	Resolution
Economic Dev.	General Fund	-	160,000	165,000	Comm Approve
	Total	15059233	13,530,611	14001235	
	Adjustments*				
	Adjusted Totals	15059233	13,530,611	14001235	

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





Leavenworth County

2023

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

Adopted Budget <b>General</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,883,907	7,318,985	5,274,408
Receipts:			
Ad Valorem Tax	17,395,526	19,450,674	XXXXXXXXXXXXXXXXXX
Delinquent Tax	219,888	0	0
Motor Vehicle Tax	2,366,741	2,173,894	2,349,224
Recreational Vehicle Tax	14,347	33,887	39,245
16/20M Vehicle Tax	457	16,254	16,522
Commercial Vehicle Tax	66,132	61,392	68,813
Watercraft Tax		0	0
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax	127	1,000	125
Local Alcoholic Liquor	13,055	12,500	21,200
Interest on Delinquent	374,134	300,000	300,000
Vehicle Interest	11,596	7,500	10,000
Neighborhood Rev. Admin Fees	28,252	21,000	25,000
Interest Income	88,809	300,000	250,000
Franchise Fees	39,560	40,000	40,000
Cancelled Warrants		2,160	0
Game & Park Permits & CMB	153	100	75
Antique Fees	12,878	10,000	11,000
ROD Recording Fees	1,153,102	1,099,998	1,000,000
Mortgage Registration Heritage Fees	60,836	45,000	50,000
Ambulance Runs	2,576,496	3,190,000	3,190,000
Zoning Fees	188,699	125,000	168,700
Sheriff Fees	206,918	5,000	5,000
Extra Security & Work Release		0	
Civil Process & Out of State		31,000	31,000
Inmate Medical, Phone & User Fees		85,000	85,000
Board of Prisoners	155,790	110,000	110,000
Court Appointed Attorneys	24,478	50,000	37,000
District Court Payables	48,580	45,000	45,000
Restitution Payables	11,909	30,000	30,000
Diversion Fees	118,659	75,000	60,000
Emergency Mgmt, City of Leavenworth	8,500	8,500	8,500
Revenue Sharing, Commerce Bank	12,902	10,000	10,000
Kerit Dividend	38,386	30,000	30,000
Bond Forfeiture	534	1,200	500
Reimbursements, Spec. Building Expenses	192,005	168,863	102,949
Sales of Materials/Assets	132,775	112,000	112,000
Election Income	6,268	2,400	5,300
Reimbursed Expenses	1,006,941	534,708	658,319
Miscellaneous Fees & Income	223,174	51,725	39,625
Sheriff Sales Court Costs	4,969	0	
Cushing Building Rent		150,000	102,000
Treasurer's Escrow Fees		5,000	6,000
Transfer in from Motor Vehicle	105,000	0	
Transfer in from ECO DEV		160,000	165,000
COVID FFCRW, Cares Act Funds		0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>26,908,576</b>	<b>28,555,755</b>	<b>9,183,097</b>
<b>Resources Available:</b>	<b>35,792,483</b>	<b>35,874,740</b>	<b>14,457,505</b>

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Resources Available:</b>	35,792,483	35,849,740	14,087,014
Expenditures:			
County Commission	543,894	541,066	571,506
County Clerk	217,839	307,476	333,139
County Treasurer	482,645	524,451	579,982
Register of Deeds	238,328	238,110	265,662
Emergency Medical Services	5,359,578	5,560,797	5,973,333
Planning & Zoning	408,852	514,603	539,736
Sheriff	11,028,464	11,893,105	12,947,870
County Counselor	432,284	428,185	612,524
County Attorney	1,804,356	1,885,624	2,489,990
Coroner	204,701	210,000	210,000
Courthouse General	2,299,699	1,744,700	1,950,000
Information Services	585,239	720,863	790,240
District Court	207,559	264,941	308,441
Human Resources	293,045	459,397	482,330
Special Building, Maintenance	582,975	682,435	693,589
Special Building, Justice Center	933,706	985,915	1,054,171
Special Building, Cushing Facility	125,473	721,374	679,670
Appraiser's	718,709	796,793	905,866
G.I.S.	125,236	282,943	332,135
Election	290,926	425,071	352,512
Noxious Weeds	498,770	526,412	633,798
Risk Management	5,454	10,485	10,485
Administration	0	170,700	173,669
	1,000,862	1,050,377	1,041,157
Infrastructure Health Grant	84,904	0	0
Library	0	0	0
Memorial	0	0	0
Mental Health	0	0	0
Mental Retardation	0	0	0
Noxious Weed Control	0	0	0
Other	0	0	0
Park & Recreation	0	0	0
Register of Deeds	0	0	0
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
<b>Subtotal</b>	<b>28,473,498</b>	<b>30,945,823</b>	<b>33,931,805</b>
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>28,473,498</b>	<b>30,945,823</b>	<b>33,931,805</b>
Unencumbered Cash Balance Dec 31	7,318,985	4,903,917	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	28,065,992	31,496,547	33,931,805
		Non-Appropriated Balance	855,000
<b>See Tab A</b>		Total Expenditure/Non-Appr Balance	34,786,805
		Tax Required	20,699,791
	Delinquent Comp Rate: 0.0%		0
	Amount of 2022 Ad Valorem Tax		20,699,791

**CPA Summary**

<u>Desired Carryover Into 2024</u>	
Desired Carryover Amount:	\$0
Estimated Mill Rate Impact:	
<b>2023 Tot Exp/Non-Appr Must Be:</b>	<b>\$0</b>
Expenditures Must Be Changed by:	\$0

<u>Projected Carryover Into 2024</u>	
\$4,903,917	2022 Ending Cash Balance (est.)
\$9,183,097	2023 Non-AV Receipts (est.)
\$20,699,791	2023 Ad Valorem Tax (est.)
<b>\$34,786,805</b>	<b>Total 2023 Resources Available</b>
\$29,897,173	Less 2021 Expenditures + 5%
<b>\$4,889,632</b>	<b>Projected 2023 Carryover (est.)</b>

<u>Estimated Mill Rate &amp; Revenue Neutral Rate Comparison</u>	
22.076	2023 Estimated Fund Mill Rate
23.627	2022 Fund Mill Rate
<b>32.212</b>	<b>Revenue Neutral Rate (KSA 79-2988)</b>
36.421	2023 Estimated Total Mill Rate
36.691	2022 Total Mill Rate
Is a rate hearing/resolution required:	<b>Yes</b>

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
<b>County Commission</b>			
Salaries	465,121	469,766	492,306
Contractual	74,378	64,200	73,200
Commodities	1,717	7,100	6,000
Capital Outlay	2,678	0	
<b>Total</b>	<b>543,894</b>	<b>541,066</b>	<b>571,506</b>
<b>County Clerk</b>			
Salaries	210,842	251,426	277,789
Contractual	1,114	52,700	51,700
Commodities	5,883	3,350	3,650
Capital Outlay	0	0	0
<b>Total</b>	<b>217,839</b>	<b>307,476</b>	<b>333,139</b>
<b>County Treasurer</b>			
Salaries	470,149	480,899	564,170
Contractual	8,440	6,252	5,712
Commodities	4,056	37,300	10,100
Capital Outlay	0	0	0
<b>Total</b>	<b>482,645</b>	<b>524,451</b>	<b>579,982</b>
<b>Register of Deeds</b>			
Salaries	233,469	229,870	253,282
Contractual	1,460	4,400	6,385
Commodities	3,399	3,840	5,995
Capital Outlay	0	0	0
<b>Total</b>	<b>238,328</b>	<b>238,110</b>	<b>265,662</b>
<b>Emergency Medical Services</b>			
Salaries	3,158,667	3,208,872	3,461,356
Contractual	236,006	279,458	279,458
Commodities	232,222	264,250	264,250
Capital Outlay	7,306	10,000	10,000
Transfer to Employee Benefits	1,365,377	1,438,217	1,598,269
Transfer to Equipment Reserve	360,000	360,000	360,000
<b>Total</b>	<b>5,359,578</b>	<b>5,560,797</b>	<b>5,973,333</b>
<b>Planning &amp; Zoning</b>			
Salaries	333,927	398,708	423,111
Contractual	72,613	108,545	110,575
Commodities	2,312	7,350	6,050
Capital Outlay	0	0	
Transfer to Equipment Reserve	0	0	
<b>Total</b>	<b>408,852</b>	<b>514,603</b>	<b>539,736</b>
<b>Sheriff</b>			
Salaries	6,337,749	6,400,000	7,329,395
Contractual	1,188,121	1,693,954	1,502,741
Commodities	460,594	359,500	411,000
Capital Outlay	1,599	37,000	11,000
Transfer to Employee Benefits	2,922,171	3,052,651	3,228,734
Transfer to Equipment Reserve	118,230	350,000	465,000
<b>Total</b>	<b>11,028,464</b>	<b>11,893,105</b>	<b>12,947,870</b>
<b>County Counselor</b>			
Salaries	137,950	143,435	286,574
Contractual	292,082	282,800	323,300
Commodities	2,252	1,950	2,650
Capital Outlay		0	
<b>Total</b>	<b>432,284</b>	<b>428,185</b>	<b>612,524</b>
<b>Total - Page 6b</b>	<b>18,711,884</b>	<b>20,007,793</b>	<b>21,823,752</b>



Leavenworth County

2023

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
<b>County Attorney</b>			
Salaries	1,251,882	1,263,997	1,587,968
Contractual	56,958	97,930	329,930
Commodities	44,536	37,750	42,750
Transfer to Employee Benefits	389,136	410,447	453,842
Court Ordered Payments	61,844	75,500	75,500
<b>Total</b>	<b>1,804,356</b>	<b>1,885,624</b>	<b>2,489,990</b>
<b>Coroner</b>			
Salaries		0	
Contractual	204,701	210,000	210,000
Commodities		0	
Capital Outlay		0	
<b>Total</b>	<b>204,701</b>	<b>210,000</b>	<b>210,000</b>
<b>Courthouse General</b>			
Salaries		0	
Contractual	989,441	1,405,700	1,100,000
Commodities	1,060,268	289,000	800,000
Capital Outlay	0	0	0
Cushing Building Expenses	39,990	0	0
Transfer to Council on Aging	160,000	0	0
Transfer to Capital Improvement	50,000	50,000	50,000
		(345,491)	
<b>Total</b>	<b>2,299,699</b>	<b>1,399,209</b>	<b>1,950,000</b>
<b>Information Services</b>			
Salaries	312,102	338,943	429,402
Contractual	153,548	252,645	229,925
Commodities	4,089	6,000	6,000
Capital Outlay	115,500	2,000	0
Transfer to Equipment Reserve		121,275	124,913
<b>Total</b>	<b>585,239</b>	<b>720,863</b>	<b>790,240</b>
<b>District Court</b>			
Salaries		0	
Contractual	149,339	196,941	228,441
Commodities	58,220	68,000	80,000
Capital Outlay		0	
<b>Total</b>	<b>207,559</b>	<b>264,941</b>	<b>308,441</b>
<b>Human Resources</b>			
Salaries	157,012	284,097	305,430
Contractual	127,730	169,800	170,800
Commodities	8,303	5,500	6,100
Capital Outlay		0	
<b>Total</b>	<b>293,045</b>	<b>459,397</b>	<b>482,330</b>
<b>Special Building, Maintenance</b>			
Salaries	299,454	342,216	344,231
Contractual	74,238	113,551	118,990
Commodities	32,115	49,500	53,200
Capital Outlay	0	0	0
Transfer to Capital Improvement	125,000	125,000	125,000
Transfer to Equipment Reserve	52,168	52,168	52,168
<b>Total</b>	<b>582,975</b>	<b>682,435</b>	<b>693,589</b>
<b>Special Building, Justice Center</b>			
Salaries	141,855	115,678	190,910
Contractual	196,436	236,441	229,465
Commodities	351,869	390,250	390,250
Capital Outlay	0	0	0
Transfer to Capital Improvement	135,000	135,000	135,000
Transfer to Equipment Reserve	108,546	108,546	108,546
<b>Total</b>	<b>933,706</b>	<b>985,915</b>	<b>1,054,171</b>
<b>Total - Page 6c</b>	<b>6,911,280</b>	<b>6,608,384</b>	<b>7,978,761</b>

Leavenworth County

2023

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
<b>Special Building, Cushing Facility</b>			
Salaries		206,348	171,955
Contractual	26,461	144,776	139,465
Commodities	99,012	370,250	368,250
Capital Outlay		0	0
Transfer to Capital Improvement		0	0
Transfer to Equipment Reserve		0	0
<b>Total</b>	<b>125,473</b>	<b>721,374</b>	<b>679,670</b>
<b>Appraiser's</b>			
Salaries	622,603	673,723	770,222
Contractual	60,650	85,570	93,094
Commodities	35,456	37,500	42,550
Capital Outlay		0	0
Transfer to Equipment Reserve		0	0
<b>Total</b>	<b>718,709</b>	<b>796,793</b>	<b>905,866</b>
<b>G.I.S.</b>			
Salaries	98,150	230,193	269,235
Contractual	13,981	34,250	44,400
Commodities	605	6,000	6,000
Capital Outlay		0	0
Transfer to Equipment Reserve	12,500	12,500	12,500
<b>Total</b>	<b>125,236</b>	<b>282,943</b>	<b>332,135</b>
<b>Election</b>			
Salaries	162,919	286,221	248,412
Contractual	25,796	32,850	33,100
Commodities	52,211	106,000	71,000
Transfer to Equipment Reserve	50,000		
<b>Total</b>	<b>290,926</b>	<b>425,071</b>	<b>352,512</b>
<b>Noxious Weeds</b>			
Salaries	206,905	211,745	256,998
Contractual	24,022	37,167	39,300
Commodities	232,843	242,500	302,500
Capital Outlay		0	0
Transfer to Equipment Reserve	35,000	35,000	35,000
<b>Total</b>	<b>498,770</b>	<b>526,412</b>	<b>633,798</b>
<b>Risk Management</b>			
Salaries		3,985	3,985
Contractual		0	0
Commodities	5,454	6,500	6,500
<b>Total</b>	<b>5,454</b>	<b>10,485</b>	<b>10,485</b>
<b>Administration</b>			
Salaries		150,000	154,969
Contractual		17,700	15,700
Commodities		3,000	3,000
Capital Outlay		0	0
<b>Total</b>	<b>0</b>	<b>170,700</b>	<b>173,669</b>
<b>Appropriations</b>			
Fair Building	68,000	68,000	68,000
Fair Premiums	11,000	10,515	12,130
Riverside Resources	126,560	126,560	113,904
Extension	244,065	263,065	265,036
Soil Conservation	45,000	45,000	22,500
Guidance Center	291,237	291,237	291,237
CASA	70,000	70,000	70,000
Alliance Against Family Violence	55,000	55,000	30,000
St. Vincent Clinic	40,000	40,000	20,000
County Museums	50,000	50,000	50,000
BOCC Contributions	0	31,000	0
<b>Total</b>	<b>1,000,862</b>	<b>1,050,377</b>	<b>942,807</b>
<b>Total - Page 6d</b>	<b>2,765,430</b>	<b>3,984,155</b>	<b>4,030,942</b>

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Infrastructure Health Grant			
Salaries			
Contractual	84,904	0	0
Commodities			
Capital Outlay			
Total	84,904	0	0
Library			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Memorial			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Mental Health			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Mental Retardation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Noxious Weed Control			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Contractual			
Total	0	0	0
Park & Recreation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Register of Deeds			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
<b>Total - Page6e</b>	<b>84,904</b>	<b>0</b>	<b>0</b>

Leavenworth County

2023

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
Road & Bridge			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Services for the Aged			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Soil Conservation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Solid Waste			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Tort Liability			
Contractual			
Judgments			
Total	0	0	0
Cultural			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	18,711,884	20,007,793	21,823,752
Total - Page 6c	6,911,280	6,608,384	7,978,761
Total - Page 6d	2,765,430	3,984,155	4,030,942
Total - Page 6e	84,904	0	0
<b>Total Detail Expenditures**</b>	<b>28,473,498</b>	<b>30,600,332</b>	<b>33,833,455</b>

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Leavenworth County

2023

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

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	47,179	1,422,015	1,431,157
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5		0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer In From 20 Yr. Sales Tax	3,299,846	2,058,706	1,987,758
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Recd			
<b>Total Receipts</b>	<b>3,299,851</b>	<b>2,058,706</b>	<b>1,987,758</b>
<b>Resources Available:</b>	<b>3,347,030</b>	<b>3,480,721</b>	<b>3,418,915</b>
Expenditures:			
Principal Payments:			
Series 2015B1 Sales Tax	315,000	330,000	0
Series 2016A Sales Tax	310,000	355,000	380,000
Series 2016B Sales Tax	610,000	625,000	645,000
Series 2020A Sales Tax	0	55,000	35,000
Series 2022A Sales Tax	0	0	315,000
Interest Payments:			
Series 2015B1 Sales Tax	221,323	108,299	0
Series 2016A Sales Tax	273,125	263,150	252,125
Series 2016B Sales Tax	55,117	41,068	25,818
Series 2020A Sales Tax	140,450	177,840	176,490
Series 2022A Sales Tax	0	94,207	158,325
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,925,015</b>	<b>2,049,564</b>	<b>1,987,758</b>
Unencumbered Cash Balance Dec 31	1,422,015	1,431,157	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	1,925,016	2,058,706	1,987,758
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,987,758
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			0

CPA Summary





**FUND PAGE - ROAD DETAIL**

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Expenditures:</b>			
Salaries	2,292,188	2,501,063	2,624,238
Contractual	279,186	712,542	661,700
Commodities	4,843,678	5,130,000	6,375,500
Capital Outlay	76,348	100,000	100,000
Transfer to Employee Benefits	931,321	946,000	993,484
Transfer to Capital Roads	845,000	700,000	748,110
Transfer to Equipment Reserve	385,000	360,000	550,000
<b>Total</b>	<b>9,652,721</b>	<b>10,449,605</b>	<b>12,053,032</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Detail Expenditures**</b>	<b>9,652,721</b>	<b>10,449,605</b>	<b>12,053,032</b>

\*\* Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.



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

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Health</b>			
Unencumbered Cash Balance Jan 1	306,245	406,981	114,256
Receipts:			
Ad Valorem Tax	557,524	366,213	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,551	0	0
Motor Vehicle Tax	78,517	69,610	44,231
Recreational Vehicle Tax	1,369	1,085	739
16/20 M Vehicle Tax	19	520	311
Commercial Vehicle Tax	2,248	1,966	1,296
Watercraft Tax		0	0
Grants	576,430	597,642	600,885
User Fees	74,224	110,000	110,000
Miscellaneous Income	137,080	1,883	73,219
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,434,962</b>	<b>1,148,919</b>	<b>830,681</b>
<b>Resources Available:</b>	<b>1,741,207</b>	<b>1,555,900</b>	<b>944,937</b>
Expenditures:			
Salaries	820,860	890,698	930,473
Contractual	126,275	142,000	142,000
Commodities	58,133	50,500	53,000
Grant County Cost	36,883	37,500	37,500
Transfer to Employee Benefits	282,075	310,946	318,236
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,334,226</b>	<b>1,441,644</b>	<b>1,491,209</b>
Unencumbered Cash Balance Dec 31	406,981	114,256	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	1,379,241	1,441,644	1,491,209
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,491,209
Tax Required			546,272
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			546,272

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	1,121,204	649,128	152,379
Receipts:			
Ad Valorem Tax	172,248	459,030	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	22,046	0	0
Motor Vehicle Tax	46,539	21,191	55,441
Recreational Vehicle Tax	736	330	926
16/20 M Vehicle Tax	127	158	390
Commercial Vehicle Tax	2,832	598	1,624
Watercraft Tax		0	0
Miscellaneous Income		0	
Transfer in from EMS	1,024,033	1,438,217	1,598,269
Transfer in from Sheriff	3,116,739	3,052,651	3,228,734
Transfer in from Health	282,075	310,946	318,338
Transfer in from ROD Tech	78	0	0
Transfer in from Road & Bridge	931,321	946,000	993,484
Transfer in from Council on Aging	400,000	440,000	594,317
Transfer in from Motor Vehicle	174,052	197,114	234,101
Transfer in from Solid Waste	139,280	160,496	187,472
Transfer in from Juvenile Detention	486,166	41,000	54,093
Transfer in from Local Service	273,022	272,550	296,202
Transfer in from County Attorney	194,568	410,447	453,842
Transfer in from Non-Budgeted Funds	149,001	177,523	160,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,414,863</b>	<b>7,928,251</b>	<b>8,177,233</b>
<b>Resources Available:</b>	<b>8,536,067</b>	<b>8,577,379</b>	<b>8,329,612</b>
Expenditures:			
Employee Benefits	7,886,939	8,300,000	8,300,000
Non Budgeted Funds		125,000	150,000
Insurance increase			400,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>7,886,939</b>	<b>8,425,000</b>	<b>8,850,000</b>
Unencumbered Cash Balance Dec 31	649,128	152,379	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	8,125,000	8,425,000	8,850,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			8,850,000
Tax Required			520,388
Delinquent Comp Rate:	0.0%		0
Amount of 2022 Ad Valorem Tax			520,388

**CPA Summary**

Leavenworth County

2023

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

Adopted Budget <b>Economic Development</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,341	5,014	4,188
Receipts:			
Ad Valorem Tax	249,552	273,961	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,705	1,408	
Motor Vehicle Tax	36,354	31,205	33,089
Recreational Vehicle Tax	634	486	553
16/20 M Vehicle Tax	9	233	233
Commercial Vehicle Tax	1,044	881	969
Watercraft Tax			0
In Lieu of	19		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>291,317</b>	<b>308,174</b>	<b>34,844</b>
<b>Resources Available:</b>	<b>296,658</b>	<b>313,188</b>	<b>39,032</b>
Expenditures:			
Leavenworth Area Development	87,144	0	
Port Authority	204,500	149,000	149,000
Transfer to General Fund for Admin		160,000	165,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>291,644</b>	<b>309,000</b>	<b>314,000</b>
Unencumbered Cash Balance Dec 31	5,014	4,188	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	291,643	309,000	314,000
		Non-Appropriated Balance	15000
		Total Expenditure/Non-Appr Balance	329,000
		Tax Required	289,968
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	289,968

See Tab A

Adopted Budget

<b>Council on Aging</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	496,127	419,570	45,126
Receipts:			
Ad Valorem Tax	1,487,832	1,577,414	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	24,992	0	
Motor Vehicle Tax	260,929	185,819	190,518
Recreational Vehicle Tax	4,555	2,897	3,183
16/20 M Vehicle Tax	55	1,389	1,340
Commercial Vehicle Tax	7,352	5,248	5,581
Watercraft Tax		0	0
Grants	545,682	292,655	293,045
Donations		136,553	128,000
Miscellaneous	17,326	4,800	10,810
Senior Express Transportation		46,000	54,000
Miscellaneous Reimb		8,110	
Transfer in from General Fund	160,000		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,508,723</b>	<b>2,260,885</b>	<b>686,477</b>
<b>Resources Available:</b>	<b>3,004,850</b>	<b>2,680,455</b>	<b>731,603</b>
Expenditures:			
Salaries	1,226,628	1,455,000	1,810,262
Contractual	609,324	622,129	778,842
Commodities	209,163	118,200	154,600
Capital Outlay	10,165	0	
Transfer to Employee Benefits	400,000	440,000	594,317
Transfer to Equip. Reserve	130,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,585,280</b>	<b>2,635,329</b>	<b>3,338,021</b>
Unencumbered Cash Balance Dec 31	419,570	45,126	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	2,636,113	2,635,329	3,338,021
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	3,338,021
		Tax Required	2,606,418
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	2,606,418

<b>CPA Summary</b>
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Leavenworth County

2023

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

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Juvenile Detention</b>			
Unencumbered Cash Balance Jan 1	138,891	150,529	42,011
Receipts:			
Ad Valorem Tax	634,403	41,690	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,784	0	0
Motor Vehicle Tax	60,010	79,261	5,035
Recreational Vehicle Tax	1,046	1,236	84
16/20 M Vehicle Tax	16	593	35
Commercial Vehicle Tax	1,732	2,238	147
Watercraft Tax		0	0
Processing Fees	464	0	
Services	13,146	0	
In Lieu of	47		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>717,648</b>	<b>125,018</b>	<b>5,301</b>
<b>Resources Available:</b>	<b>856,539</b>	<b>275,547</b>	<b>47,312</b>
Expenditures:			
Salaries	227,675	110,000	158,002
Contractual	118,363	55,410	21,300
Commodities	33,736	27,126	150,000
Capital Outlay	181,414	0	0
	144,822	41,000	
Transfer to Employee Benefits			54,094
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>706,010</b>	<b>233,536</b>	<b>383,396</b>
Unencumbered Cash Balance Dec 31	150,529	42,011	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	738,028	233,536	383,396
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			383,396
Tax Required			336,084
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			336,084

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>Solid Waste</b>			
Unencumbered Cash Balance Jan 1	803,417	841,627	449,751
Receipts:			
Ad Valorem Tax	171	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,531	0	
Motor Vehicle Tax	26,633	0	
Recreational Vehicle Tax	467	0	
16/20 M Vehicle Tax	2	0	
Commercial Vehicle Tax	700	0	
Watercraft Tax	0	0	
Program Income	1,848,690	1,681,909	1,820,000
Recycle Materials	25,932	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,905,126</b>	<b>1,691,909</b>	<b>1,830,000</b>
<b>Resources Available:</b>	<b>2,708,543</b>	<b>2,533,536</b>	<b>2,279,751</b>
Expenditures:			
Salaries	362,388	427,131	516,954
Contractual	1,120,353	1,120,658	1,210,000
Commodities	24,895	33,000	33,000
Capital Outlay	0	32,500	32,000
Transfer to Employee Benefits	139,280	160,496	172,539
Transfer to Capital Improvement	110,000	200,000	200,000
Transfer to Equipment Reserve	110,000	110,000	110,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,866,916</b>	<b>2,083,785</b>	<b>2,274,493</b>
Unencumbered Cash Balance Dec 31	841,627	449,751	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	1,872,696	2,083,785	2,274,493
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,274,493
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			0

CPA Summary

Leavenworth County

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

Adopted Budget <b>ROD Tech</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	167,466	292,091	215,255
<b>Receipts:</b>			
Program Income	173,636	110,000	110,000
Miscellaneous Fees & Charges		8,000	8,000
Research & Copies		36,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>173,636</b>	<b>154,000</b>	<b>158,000</b>
<b>Resources Available:</b>	<b>341,102</b>	<b>446,091</b>	<b>373,255</b>
<b>Expenditures:</b>			
Salaries	982	0	0
Contractual	44,318	66,836	73,286
Commodities	1,878	2,000	2,000
Capital Outlay	1,755	162,000	242,000
Transfer to Equipment Reserve		0	6,000
Transfer to Employee Benefits	78		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>49,011</b>	<b>230,836</b>	<b>323,286</b>
Unencumbered Cash Balance Dec 31	292,091	215,255	49,969
2021/2022/2023 Budget Authority Amount:	122,213	230,836	323,286

Adopted Budget

<b>Clerk Tech</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,179	37,872	26,693
<b>Receipts:</b>			
Program Income	43,406	35,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>43,406</b>	<b>35,000</b>	<b>42,000</b>
<b>Resources Available:</b>	<b>67,585</b>	<b>72,872</b>	<b>68,693</b>
<b>Expenditures:</b>			
Contractual	1,354	6,179	10,000
Commodities	28,359	40,000	40,000
Capital Outlay		0	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>29,713</b>	<b>46,179</b>	<b>50,000</b>
Unencumbered Cash Balance Dec 31	37,872	26,693	18,693
2021/2022/2023 Budget Authority Amount:	34,000	46,179	50,000

CPA Summary

Leavenworth County

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

Adopted Budget <b>Treasurer Tech</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,068	24,286	28,286
<b>Receipts:</b>			
Program Income	43,406	39,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>43,406</b>	<b>39,000</b>	<b>42,000</b>
<b>Resources Available:</b>	<b>52,474</b>	<b>63,286</b>	<b>70,286</b>
<b>Expenditures:</b>			
Contractual	3,986		35,000
Commodities	24,202	30,000	0
Capital Outlay		5,000	0
Trans to Equipment Reserve			10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>28,188</b>	<b>35,000</b>	<b>45,000</b>
Unencumbered Cash Balance Dec 31	24,286	28,286	25,286
2021/2022/2023 Budget Authority Amount:	29,700	35,000	45,000

Adopted Budget

Adopted Budget <b>Special Alcohol</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	96,592	93,332	66,788
<b>Receipts:</b>			
Liquor Tax	30,165	23,456	21,226
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>30,165</b>	<b>23,456</b>	<b>21,226</b>
<b>Resources Available:</b>	<b>126,757</b>	<b>116,788</b>	<b>88,014</b>
<b>Expenditures:</b>			
Contractual	33,425	50,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>33,425</b>	<b>50,000</b>	<b>50,000</b>
Unencumbered Cash Balance Dec 31	93,332	66,788	38,014
2021/2022/2023 Budget Authority Amount:	50,000	50,000	50,000

**CPA Summary**

Leavenworth County

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

Adopted Budget Special Parks & Rec	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,045	24,100	21,361
Receipts:			
Liquor Tax	13,055	12,261	21,226
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,055</b>	<b>12,261</b>	<b>21,226</b>
<b>Resources Available:</b>	<b>24,100</b>	<b>36,361</b>	<b>42,587</b>
Expenditures:			
Contractual	0	15,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>15,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	24,100	21,361	12,587
2021/2022/2023 Budget Authority Amount:	15,000	15,000	30,000

Adopted Budget

911 Taxes	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	548,298	426,585	349,681
Receipts:			
911 Taxes, LV County	277,108	240,456	270,200
911 Taxes, LV City	166,822	218,640	218,000
Miscellaneous	99		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>444,029</b>	<b>459,096</b>	<b>488,200</b>
<b>Resources Available:</b>	<b>992,327</b>	<b>885,681</b>	<b>837,881</b>
Expenditures:			
Contractual	565,742	529,000	585,000
Commodities		2,000	2,000
Capital Outlay		5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>565,742</b>	<b>536,000</b>	<b>592,000</b>
Unencumbered Cash Balance Dec 31	426,585	349,681	245,881
2021/2022/2023 Budget Authority Amount:	577,000	536,000	592,000

**CPA Summary**

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Leavenworth County

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

Adopted Budget 20 Year Sales Tax (171)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,973,119	1,674,315	0
Receipts:			
Sales Tax Collections	4,904,054	4,300,000	5,100,000
Reimbursements	23,873		
Transfer In	659,816		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,587,743</b>	<b>4,300,000</b>	<b>5,100,000</b>
<b>Resources Available:</b>	<b>12,560,862</b>	<b>5,974,315</b>	<b>5,100,000</b>
Expenditures:			
Contractual	1,321,934	4,018,958	3,112,242
Commodities	6,262,327		
Capital Outlay	2,440		
Total Transferred for Principal Payment	2,372,500		
Total Transferred for Interest Payment	927,346		
Transfer to Bond & Interest, 2015B		438,299	0
Transfer to Bond & Interest, 2016A		618,150	632,125
Transfer to Bond & Interest, 2016B		666,068	670,818
Transfer to Bond & Interest, 2020A		232,840	211,490
Transfer to Bond & Interest, 2022A			473,325
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>10,886,547</b>	<b>5,974,315</b>	<b>5,100,000</b>
Unencumbered Cash Balance Dec 31	1,674,315	0	0
2021/2022/2023 Budget Authority Amount:	10,945,566	7,379,075	5,100,000

Adopted Budget

Adopted Budget 2006 10 Yr. Sales Tax (170)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	156,808	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>156,808</b>	<b>0</b>	<b>0</b>
Expenditures:			
Contractual	111,668		
Transfer Out to Close Fund	45,140		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>156,808</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	156,808	0	0

<b>CPA Summary</b>
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