

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

2022 Budgeted Funds	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service						
Local Service Rd & Bridge	2,797,003	339,157	8,182	5,340	13,774	0
TOTAL	2,797,003	339,157	8,182	5,340	13,774	0

County Treas Motor Vehicle Estimate 339,157

County Treas Recreational Vehicle Estimate 8,182

County Treas 16/20M Vehicle Estimate 5,340

County Treas Commercial Vehicle Tax Estimate 13,774

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12126

 Recreational Vehicle Factor 0.00293

 16/20M Vehicle Factor 0.00191

 Commercial Vehicle Factor 0.00492

 Watercraft Factor 0.00000

2023

Leavenworth County Special - Other Funds

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds											
Revenue Bonds:					0						
Sewer District No. 3	9/1/2011	3/1/2031	0.03	1,373,821	584,325	3/1 & 9/1	14,097	54,687	12,737	56,105	
Sewer District No. 7	8/1/2005	3/1/2027	0.03	424,500	127,227	3/1 & 9/1	3,115	24,163	2,248	24,788	
Total Revenue Bonds					711,552			78,850	14,985	80,893	
Other:											
Total Other					0		0	0	0	0	
Total Indebtedness					711,552		17,212	78,850	14,985	80,893	

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, 2022	Payments Due 2022	Payments Due 2023
NONE							
				Totals	0	0	0

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.
Page No. 5

Leavenworth County Special - Other Funds

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget Local Service Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries	644,742	684,065	725,217
Contractual	16,011	18,500	21,800
Commodities	1,894,343	1,990,000	2,320,000
Capital Outlay	0	0	0
Transfer to Employee Benefits	273,022	272,550	296,208
Transfer to LSR Equip. Reserve	200,000	200,000	350,000
Transfer to Capital Roads	525,000	526,000	650,000
Total	3,553,118	3,691,115	4,363,225
Personal			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Rock			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Sealing			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Pavement			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Page**	3,553,118	3,691,115	4,363,225

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	126,616	142,059	142,534
Receipts:			
Special Assessments	54,097	54,806	54,806
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	54,097	54,806	54,806
Resources Available:	180,713	196,865	197,340
Expenditures:			
Contractual	22,983	35,900	35,900
Commodities	215	2,975	2,975
Transfer Out	15,456	15,456	15,456
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	38,654	54,331	54,331
Unencumbered Cash Balance Dec 31	142,059	142,534	143,009
2021/2022/2023 Budget Authority Amount	54,331	54,331	54,331

Adopted Budget Sewer District 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	252,710	277,345	277,345
Receipts:			
Special Assessments	72,092		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	72,092	0	0
Resources Available:	324,802	277,345	277,345
Expenditures:			
Contractual	34,392		
Commodities	281		
Transfer Out	12,784		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	47,457	0	0
Unencumbered Cash Balance Dec 31	277,345	277,345	277,345
2021/2022/2023 Budget Authority Amount	79,084	79,084	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 3	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,238	43,739	43,239
Receipts:			
Special Assessments	104,713	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	104,713	103,212	103,212
Resources Available:	146,951	146,951	146,451
Expenditures:			
Contractual	33,000	33,500	33,500
Commodities	0	0	0
Debt Service	70,212	70,212	70,212
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	103,212	103,712	103,712
Unencumbered Cash Balance Dec 31	43,739	43,239	42,739
2021/2022/2023 Budget Authority Amount	103,712	103,712	103,712

Adopted Budget Sewer District 5	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	104,468	106,488	104,438
Receipts:			
Special Assessments	17,424	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,424	17,424	17,424
Resources Available:	121,892	123,912	121,862
Expenditures:			
Contractual	6,012	7,250	7,250
Commodities	768	3,600	3,600
Transfer Out	8,624	8,624	8,624
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	15,404	19,474	19,474
Unencumbered Cash Balance Dec 31	106,488	104,438	102,388
2021/2022/2023 Budget Authority Amount	19,474	19,474	19,474

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 6	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,678	6,678	6,678
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	6,678	6,678	6,678
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	6,678	6,678	6,678
2021/2022/2023 Budget Authority Amount	6,678	0	0

Adopted Budget Sewer District 7	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,012	28,991	28,990
Receipts:			
Special Assessments	63,898	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	63,898	63,919	63,919
Resources Available:	92,910	92,910	92,909
Expenditures:			
Contractual	40,000	40,000	40,000
Commodities	0	0	0
Debt Service	23,919	23,920	23,920
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	63,919	63,920	63,920
Unencumbered Cash Balance Dec 31	28,991	28,990	28,989
2021/2022/2023 Budget Authority Amount	63,920	63,920	63,920

CPA Summary

Leavenworth County Special - Other Funds

NON-BUDGETED FUNDS

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Local Service Reserve		Capital Roads		0		0		0	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Total
787,074	3,877,776								4664850
Receipts:									
Miscel. Revenue	74,000	Miscel. Revenue							
Transfer In	200,000	Transfer In	1,760,789						
		Reimbursements	284,162						
Total Receipts	274000	Total Receipts	2044951	0	0	Total Receipts	0	0	2318951
Resources Available:	1061074	Resources Available:	5922727	0	0	Resources Available:	0	0	6983801
Expenditures:									
Capital Outlay	593	Capital Outlay	2,246,027						
Total Expenditures	593	Total Expenditures	2246027	0	0	Total Expenditures	0	0	2246620
Cash Balance Dec 31	1060481	Cash Balance Dec 31	3676700	0	0	Cash Balance Dec 31	0	0	4,737,181

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

CPA Summary

TO: Leavenworth County Clerk's Office

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

jklasinski@leavenworthcounty.gov

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

The Governing body of Leavenworth County, Kansas hereby notifies the Leavenworth County Clerk of intent to exceed the Revenue Neutral Rate for the Special Funds:

X **Yes**, we intend to exceed the Revenue Neutral Rate:

Our proposed mill levy rate is: 8.856

Our proposed ad valorem tax (dollar amount) is: \$3,351,358

The date of the hearing is: August 24, 2022

The time of our hearing is: 9:15 A.M.

The location of our hearing is: Leavenworth County Commissioner's Meeting Room,
300 Walnut St., Leavenworth, Kansas

 No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

Michelle Smith

Signature

7-13-22

Date

Chairman

Title

RESOLUTION 2022-15

**A RESOLUTION OF LEAVENWORTH COUNTY BOARD OF COUNTY COMMISSIONERS,
LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE
REVENUE NEUTRAL RATE FOR LEAVENWORTH COUNTY SPECIAL-OTHER FUNDS
FOR TAX YEAR OF 2022;**

WHEREAS, the Revenue Neutral Rate for tax year 2022 for Leavenworth County Special-Other Funds was calculated as 7.390 mills by the Leavenworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Leavenworth County will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and


WHEREAS, the Governing Body will hold a hearing on August 24, 2022 allowing all interested taxpayers an opportunity to be heard at the hearing; and

NOW, THEREFORE BE IT RESOLVED BY THE LEAVENWORTH COUNTY BOARD OF COUNTY COMMISSIONERS:

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.390 mills for the Leavenworth County Special-Other Funds for tax year 2022.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until further action is taken by the Leavenworth County Board of County Commissioners.

ADOPTED this 13th day of July, 2022 and **SIGNED** by the Leavenworth County Board of County Commissioners.



Mike Smith, Chairman
4th District




Jeff Culbertson, Member
1st District



Vicky Kaaz, Member
2nd District

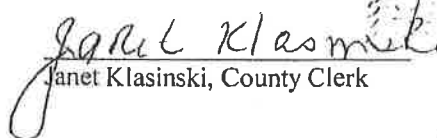


Doug Smith, Member
3rd District



Mike Stieber, Member
5th District

Attest:



Janet Klasinski, County Clerk



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Leavenworth County Special - Other Funds
will meet on August 24, 2022 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 and Revenue Neutral Rate. Detailed budget information is available at Leavenworth County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service							
Local Service Rd & I	3,553,118	8.431	3,691,115	8.431	4,363,275	3,351,358	8.856
Sewer District 1	38,654		54,331		54,331		
Sewer District 2	47,457						
Sewer District 3	103,212		103,712		103,712		
Sewer District 5	15,404		19,474		19,474		
Sewer District 6							
Sewer District 7	63,919		63,920		63,920		
Non-Budgeted Funds	2,246,020						
Totals	6,068,384	8.431	3,932,552	8.431	4,604,662	3,351,358	8.856
						<i>Revenue Neutral Rate**</i>	7.390

Less: Transfers	1,034,886	1,209,414	1,333,066
Net Expenditure	5,033,498	2,723,138	3,271,596
Total Tax Levied	2,583,808	2,797,003	
Assessed Valuation	306,481,284	331,724,553	378,433,326
Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	811,295	788,336	711,552
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	811,295	788,336	711,552

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Leavenworth County
Leavenworth County

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