

LEAVENWORTH COUNTY

Leavenworth, Kansas

BUDGET REPORT:

County Funds

Other Special District Funds

For the Budget Year –

December 31, 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Equipment Reserve	1,064,489	1,183,127	1,151,374	KSA 19-119
General	Cap Imp. Reserve	310,000	310,000	410,000	KSA 19-120
General	Capital Roads	-	-	-	Resolution
General, Sheriff	Employee Benefits	3,052,651	3,228,734	3,394,432	KSA 12-16 102
General, EMS	Employee Benefits	1,438,217	1,547,621	1,744,178	KSA 12-16 102
General, Co. Attorney	Employee Benefits	410,447	439,493	488,406	KSA 12-16 102
County Health	Employee Benefits	271,678	329,988	335,035	KSA 12-16 102
County Health	Equipment Reserve	10,000	10,000	10,000	KSA 19-119
Local Service Rd & Brid	Employee Benefits	272,550	286,420	305,200	KSA 12-16,102
Local Service Rd & Brid	Capital Roads	526,000	650,000	776,000	KSA 68-590
Road & Bridge	Employee Benefits	946,000	981,976	1,100,000	KSA 12-16,102
Road & Bridge	Rd & Bridge Reserve	360,000	550,000	600,000	KSA 19-119
Road & Bridge	Capital Roads	700,000	825,000	1,000,000	KSA 68-590
Council On Aging	Employee Benefits	440,000	548,202	595,392	KSA 12-16,102
Council On Aging	Equipment Reserve	-	-	41,000	KSA 19-119
Motor Vehicle Fund	Employee Benefits	208,924	224,292	211,084	KSA 12-16,102
Motor Vehicle Fund	General Fund	-	-	-	Resolution
Solid Waste	Employee Benefits	160,496	172,540	192,472	KSA 12-16,102
Solid Waste	Equipment Reserve	110,000	110,000	110,000	KSA 19-119
Solid Waste	Cap. Imp Reserve	200,000	200,000	200,000	KSA 19-120
Sales Tax Project (171)	Bond & Interest	2,031,155	1,987,758	1,993,618	Resolution
JDC and Comm. Corr.	Employee Benefits	48,497	212,443	203,649	KSA 12-16,102
Federal Grants	Employee Benefits	-	1,777	4,956	KSA 12-16,102
ROD Tech	Equip Reserve	-	6,000	20,000	KSA 19-119
General	ROD Tech	38,527	-	-	Board Order
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
Economic Dev.	General Fund	160,000	165,000	181,818	Comm Approved
Total		12,796,495	14,007,235	15,105,478	

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016 A Sales Tax	12/22/2016	3/1/2037	3.0/3.25	9,740,000	8,355,000	3/1 & 9/1	3/1	252,125	380,000	240,350	405,000
Series 2016 B Sales Tax	12/22/2016	3/1/2024	2.25/2.65	4,165,000	1,315,000	3/1 & 9/1	3/1	25,818	645,000	8,878	670,000
Series 2020 A Sales Tax	11/18/2020	3/1/2037	1.40/3.00	8,830,000	8,775,000	3/1 & 9/1	3/1	176,490	35,000	175,965	0
Series 2022 A Sales Tax	2/3/2022	3/1/2037	2.00/3.00	6,815,000	6,815,000	3/1 & 9/1	3/1	158,325	315,000	148,425	345,000
Total G.O. Bonds					25,260,000			612,758	1,375,000	573,618	1,420,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					25,260,000			612,758	1,375,000	573,618	1,420,000

Leavenworth County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,318,985	5,678,041	3,125,380
Receipts:			
Ad Valorem Tax	19,103,420	20,230,950	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	325,040	150,000	150,000
Motor Vehicle Tax	2,333,164	2,349,224	2,085,197
Recreational Vehicle Tax	41,066	39,245	36,026
16/20M Vehicle Tax	2,058	16,522	20,308
Commercial Vehicle Tax	61,928	68,813	56,167
Watercraft Tax			15,897
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	404	125	400
Local Alcoholic Liquor	17,738	21,200	17,670
Interest on Delinquent	340,505	340,000	350,000
Vehicle Interest	10,140	10,000	10,000
Neighborhood Rev. Admin Fees	28,162	25,000	20,000
Interest Income	166,957	1,500,000	1,500,000
Franchise Fees	37,465	40,000	40,000
Cancelled Warrants	5,784	0	2,500
Game & Park Permits & CMB	115	75	125
Antique Fees	10,595	11,000	11,000
ROD Recording Fees	754,079	520,000	500,000
Mortgage Registration Heritage Fees	32,031	30,000	10,000
Ambulance Runs	3,162,615	3,190,000	3,190,000
Zoning Fees	157,532	168,700	140,000
Sheriff Fees	101,279	5,000	5,000
Civil Process & Out of State	0	31,000	31,000
Inmate Medical, Phone & User Fees	100,141	90,000	90,000
Board of Prisoners	112,900	110,000	185,000
Court Appointed Attorneys	27,565	37,000	25,000
District Court Payables	37,053	45,000	45,000
Restitution Payables	7,942	30,000	30,000
Diversion Fees	92,153	95,000	75,000
Emergency Mgmt. City of Leavenworth	8,500	8,500	8,500
Revenue Sharing, Commerce Bank	12,720	10,000	10,500
Kerit Dividend	0	30,000	0
Bond Fortiture	30,600	500	20,000
Reimbursements, Spec. Building Expenses	55,008	102,949	192,864
Sales of Materials Nox Weeds	155,962	145,000	145,000
Election Income	2,112	5,300	0
Reimbused Expenses	961,310	658,319	585,480
Miscellaneous Fees & Income		39,625	59,475
Sheriff Sales Court Costs	3,386		3,000
Cushing Building Rent	251,283	300,000	300,000
Treasurer's Escrow Fees	9,106	6,000	9,500
Transfer in from Motor Vehicle	0	0	0
Transfer in from ECO DEV	160,000	165,000	181,818
In Lieu of Taxes	1,006		3
Covid Grant	112,960		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28,833,784	30,625,047	10,157,430
Resources Available:	36,152,769	36,303,088	13,282,810

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Salaries	493,833	492,306	564,557
Contractual	36,113	73,200	64,800
Commodities	3,310	6,000	4,100
Capital Outlay	0		
Total	533,256	571,506	633,457
County Clerk			
Salaries	172,421	277,789	292,374
Contractual	22,475	51,700	28,900
Commodities	4,472	3,650	4,800
Capital Outlay	0	0	
Total	199,368	333,139	326,074
County Treasurer			
Salaries	491,547	564,170	556,468
Contractual	7,315	5,712	35,800
Commodities	7,199	10,100	8,000
Capital Outlay	0	0	5,000
Total	506,061	579,982	605,268
Register of Deeds			
Salaries	237,465	253,282	267,007
Contractual	4,376	6,385	5,800
Commodities	3,524	5,995	9,300
Capital Outlay	38,527	0	1,600
Total	283,892	265,662	283,707
Emergency Medical Services			
Salaries	3,314,599	3,461,356	3,599,974
Contractual	263,636	279,458	354,058
Commodities	239,519	264,250	266,750
Capital Outlay	0	10,000	10,000
Transfer to Employee Benefits	1,438,217	1,598,269	1,744,178
Transfer Equipment Reserve	360,000	360,000	320,000
Total	5,615,971	5,973,333	6,294,960
Planning & Zoning			
Salaries	399,667	423,111	493,464
Contractual	57,192	110,575	116,236
Commodities	4,260	6,050	6,050
Capital Outlay	0		
Total	461,119	539,736	615,750
Sheriff			
Salaries	6,676,043	6,900,000	7,661,197
Contractual	1,549,431	1,502,741	1,441,266
Commodities	360,163	411,000	439,500
Capital Outlay	2,473	11,000	11,000
Transfer to Employee Benefits	3,052,651	3,228,734	3,394,432
Transfer Equipment Reserve	350,000	465,000	386,000
Total	11,990,761	12,518,475	13,333,395
County Counselor			
Salaries	153,766	286,574	346,728
Contractual	296,357	323,300	378,700
Commodities	695	2,650	2,650
Capital Outlay			
Total	450,818	612,524	728,078
Total - Page 6b	20,041,246	21,394,357	22,820,689

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FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Attorney			
Salaries	1,423,780	1,587,968	1,642,568
Contractual	73,638	329,930	177,324
Commodities	33,802	42,750	42,750
Transfer to Employee Benefits	410,447	453,842	488,406
Court Ordered Payments	48,171	75,500	75,500
Total	1,989,838	2,489,990	2,426,548
Coroner			
Salaries	0		
Contractual	252,226	210,000	280,000
Commodities			
Capital Outlay			
Total	252,226	210,000	280,000
Courthouse General			
Salaries	0		0
Contractual	1,266,796	1,100,000	1,461,500
Commodities	333,322	800,000	438,500
Transfer to Capital Improvement	50,000	50,000	50,000
Total	1,650,118	1,950,000	1,950,000
Information Services			
Salaries	340,164	429,402	390,000
Contractual	145,419	229,925	195,922
Commodities	3,518	6,000	6,000
Capital Outlay	2,585	0	39,700
Transfer to Equipment Reserve	121,275	124,913	128,661
Total	612,961	790,240	760,283
District Court			
Salaries	0		
Contractual	161,728	200,000	228,441
Commodities	64,466	80,000	80,000
Capital Outlay	0		
Total	226,194	280,000	308,441
Human Resources			
Salaries	248,708	250,000	264,000
Contractual	133,256	170,800	174,350
Commodities	10,311	6,100	6,100
Capital Outlay	0		
Total	392,275	426,900	444,450
Special Building Maintenance			
Salaries	298,109	320,000	330,000
Contractual	75,027	118,990	168,215
Commodities	35,881	53,200	59,700
Capital Outlay	0	0	
Transfer to Capital Improvement	125,000	125,000	125,000
Transfer to Equipment Reserve	52,168	52,168	60,000
Total	586,185	669,358	742,915
Special Building, Justice Center			
Salaries	115,146	190,910	217,751
Contractual	200,362	229,465	278,374
Commodities	422,556	390,250	450,000
Capital Outlay	0	0	
Transfer to Capital Improvement	135,000	135,000	135,000
Transfer to Equipment Reserve	108,546	108,546	110,000
Total	981,610	1,054,171	1,191,125

Total - Page 6c

6,691,407	7,870,659	8,103,762

Page 6c

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Special Building, Cushing Facility			
Salaries	163,565	171,955	168,561
Contractual	117,848	139,465	180,000
Commodities	133,301	250,000	275,000
Capital Outlay	0	0	0
Transfer to Capital Improvement	0	0	100,000
Transfer to Equipment Reserve	0	0	75,000
Total	414,714	561,420	798,561
Appraisers			
Salaries	674,297	770,222	828,492
Contractual	56,969	93,094	114,303
Commodities	38,452	42,550	50,450
Capital Outlay	0	0	
Total	769,718	905,866	993,245
GIS			
Salaries	194,900	269,235	285,000
Contractual	29,168	44,400	52,500
Commodities	11,482	6,000	8,000
Transfer to Equipment Reserve	12,500	12,500	12,500
Total	248,050	332,135	358,000
Election			
Salaries	285,625	248,412	326,550
Contractual	49,918	33,100	51,450
Commodities	178,366	71,000	288,000
Transfer to Equipment Reserve	25,000		25,000
Total	538,909	352,512	691,000
Noxious Weed			
Salaries	243,084	256,998	261,100
Contractual	33,540	39,300	102,101
Commodities	202,277	302,500	320,500
Transfer to Equipment Reserve	35,000	35,000	50,000
Total	513,901	633,798	733,701
Risk Management			
Salaries		3,985	3,985
Contractual			
Commodities	6,026		6,500
Capital Outlay		6,500	
Total	6,026	10,485	10,485
Administration			
Salaries	128,268	154,969	161,118
Contractual	10,218	15,700	19,000
Commodities	223	3,000	1,700
Capital Outlay			
Total	138,709	173,669	181,818
Covid Grant			
Salaries			
Contractual			
Commodities	87,671		
Capital Outlay			
Total	87,671	0	0
Total - Page 6d	2,717,698	2,969,885	3,766,810

Total	0	0	0
Total - Page6e	1,024,377	942,807	740,803

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
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	20,041,246	21,394,357	22,820,689
Total - Page 6c	6,691,407	7,870,659	8,103,762
Total - Page 6d	2,717,698	2,969,885	3,766,810
Total - Page 6e	1,024,377	942,807	740,803
Total Detail Expenditures**	30,474,728	33,177,708	35,432,064

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

Leavenworth County

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FUND PAGE - ROAD DETAIL

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Salaries	2,456,457	2,550,000	3,002,000
Contractual	392,003	661,700	947,415
Commodities	5,392,293	6,155,500	6,683,400
Capital Outlay	62,997	100,000	125,000
Transfer to Employee Benefits	946,000	993,484	1,100,000
Transfer to Capital Roads	700,000	748,110	1,000,000
Transfer to Equipment Reserve	360,000	550,000	600,000
Total	10,309,750	11,758,794	13,457,815
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	10,309,750	11,758,794	13,457,815

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	406,981	244,088	129,832
Receipts			
Ad Valorem Tax	360,226	546,272	XXXXXXXXXXXXXXXX
Delinquent Tax	7,471	0	
Motor Vehicle Tax	74,838	44,231	56,304
Recreational Vehicle Tax	1,317	739	973
16/20 M Vehicle Tax	68	311	548
Commercial Vehicle Tax	1,991	1,296	1,517
Watercraft Tax			429
Grants	605,913	600,885	651,412
User Fees	93,829	110,000	110,000
Miscellaneous Income	2,417	73,219	79,674
In Lieu of Tax	23		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,148,093	1,376,953	900,857
Resources Available:	1,555,074	1,621,041	1,030,689
Expenditures			
Salaries	811,588	930,473	976,769
Contractual	125,202	142,000	142,000
Commodities	57,791	53,000	53,000
Grant County Cost	34,727	37,500	37,500
Transfer to Employee Benefits	271,678	318,236	335,035
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,310,986	1,491,209	1,554,304
Unencumbered Cash Balance Dec 31	244,088	129,832	XXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	1,441,644	1,491,209	1,554,304
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,554,304
Tax Required			523,615
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			523,615

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	449,128	276,724	224,345
Receipts:			
Ad Valorem Tax	449,929	520,388	XXXXXXXXXXXXXXXX
Delinquent Tax	19,529	0	
Motor Vehicle Tax	22,705	55,441	53,636
Recreational Vehicle Tax	400	926	927
16/20 M Vehicle Tax	20	390	522
Commercial Vehicle Tax	602	1,624	1,445
Watercraft Tax			409
Transfer in from EMS	1,438,217	1,598,269	1,744,178
Transfer in from Sheriff	3,052,651	3,228,734	3,394,432
Transfer in from Health	259,820	318,338	335,035
Transfer in from ROD Tech	0	0	0
Transfer in from Road & Bridge	946,811	993,484	1,100,000
Transfer in from Council on Aging	440,000	594,317	595,392
Transfer in from Motor Vehicle	220,782	234,101	226,998
Transfer in from Solid Waste	160,496	172,539	192,472
Transfer in from Juvenile Detention	43,139	54,093	54,802
Transfer in from Local Service	272,550	296,202	305,112
Transfer in from County Attorney	410,447	453,842	488,406
Transfer in from Non-Budgeted Funds	208,732	174,933	208,605
Kerit Dividend	33,953	30,000	
Miscellaneous	729		18,893
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,981,512	8,727,621	8,721,264
Resources Available:	8,630,640	9,004,345	8,945,609
Expenditures:			
Employee Benefits	8,353,916	8,700,000	9,377,000
Non-Budgeted Funds		80,000	160,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	8,353,916	8,780,000	9,537,000
Unencumbered Cash Balance Dec 31	276,724	224,345	XXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	8,425,000	8,850,000	9,537,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			9,537,000
Tax Required			591,391
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			591,391

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Economic Development			
Unencumbered Cash Balance Jan 1	5,014	4,163	14,975
Receipts:			
Ad Valorem Tax	269,266	289,968	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,808	0	
Motor Vehicle Tax	33,544	33,089	29,887
Recreational Vehicle Tax	590	553	516
16/20 M Vehicle Tax	31	233	291
Commercial Vehicle Tax	896	969	805
Watercraft Tax			228
In Lieu of	14		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	308,149	324,812	31,727
Resources Available:	313,163	328,975	46,702
Expenditures:			
Leavenworth Area Development	0		38,500
Port Authority	149,000	149,000	154,360
Transfer to General Fund for Admin	160,000	165,000	181,818
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	309,000	314,000	374,678
Unencumbered Cash Balance Dec 31	4,163	14,975	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	309,000	314,000	374,678
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			374,678
Tax Required			327,976
Delinquent Comp Rate:		0.0%	0
Amount of 2023 Ad Valorem Tax			327,976

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Council on Aging			
Unencumbered Cash Balance Jan 1	419,570	89,514	154,650
Receipts:			
Ad Valorem Tax	1,549,698	2,606,418	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	23,354	0	
Motor Vehicle Tax	201,870	190,518	268,643
Recreational Vehicle Tax	3,544	3,183	4,641
16/20 M Vehicle Tax	226	1,340	2,616
Commercial Vehicle Tax	5,516	5,581	7,236
Watercraft Tax			2,048
Grants	535,896	293,045	373,513
Donations	200,508	128,000	190,200
Miscellaneous	27,435	10,810	
Senior Express Transportation	67,352	54,000	58,000
Adjustment for budget credits			
In Lieu Of	83		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,615,482	3,292,595	906,897
Resources Available:	3,035,052	3,382,409	1,061,547
Expenditures:			
Salaries	1,371,552	1,700,000	1,839,000
Contractual	928,975	778,842	1,020,899
Commodities	205,011	154,600	154,200
Grants	0		373,513
Adjustment for Budget Credits			
Transfer to Employee Benefits	440,000	594,317	595,392
Transfer to Equip. Reserve	0		41,000
Cash Forward (2024 column)			
Adjustment for budget credits			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,945,538	3,227,759	4,024,004
Unencumbered Cash Balance Dec 31	89,514	154,650	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	3,087,193	3,338,021	4,024,004
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,024,004
Tax Required			2,962,457
Delinquent Comp Rate:		0.0%	0
Amount of 2023 Ad Valorem Tax			2,962,457

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Juvenile Detention	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	150,529	81,272	39,261
Receipts:			
Ad Valorem Tax	41,312	336,084	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,153		
Motor Vehicle Tax	83,976	5,035	34,640
Recreational Vehicle Tax	1,482	84	598
16/20 M Vehicle Tax	51	35	337
Commercial Vehicle Tax	2,155	147	933
Watercraft Tax			264
Processing Fees	0	0	0
Services	0	0	0
In Lieu of	14		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	136,143	341,385	36,772
Resources Available:	286,672	422,657	76,033
Expenditures:			
Salaries	137,691	158,002	159,178
Contractual	8,749	21,300	169,416
Commodities	15,821	150,000	53,000
Capital Outlay		0	
Transfer to Employee Benefits	43,139	54,094	54,802
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	205,400	383,396	436,396
Unencumbered Cash Balance Dec 31	81,272	39,261	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	233,536	383,396	436,396
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	436,396
		Tax Required	360,363
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			360,363

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	841,627	449,350	237,811
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,342	0	
Motor Vehicle Tax	1,141	0	
Recreational Vehicle Tax	16	0	
16/20 M Vehicle Tax	24	0	
Commercial Vehicle Tax	105		
Watercraft Tax		0	
Program Income	1,647,750	1,900,000	2,100,000
Recycle Materials	23,455	18,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,673,833	1,918,000	2,120,000
Resources Available:	2,515,460	2,367,350	2,357,811
Expenditures:			
Salaries	486,361	510,000	540,000
Contractual	1,049,794	1,075,000	1,240,000
Commodities	36,176	33,000	43,000
Capital Outlay	23,283	29,000	29,000
Transfer to Employee Benefits	160,496	172,539	192,472
Transfer to Capital Improvement	200,000	200,000	200,000
Transfer to Equipment Reserve	110,000	110,000	110,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,066,110	2,129,539	2,354,472
Unencumbered Cash Balance Dec 31	449,350	237,811	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	2,083,785	2,274,493	2,354,472
		Non-Appropriated Balance	3,339
		Total Expenditure/Non-Appr Balance	2,357,811
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
ROD Tech			
Unencumbered Cash Balance Jan 1	292,090	416,911	251,625
Receipts:			
Program Income	180,688	110,000	60,000
Miscellaneous Fees & Charges		8,000	
Research & Copies		40,000	40,000
Transfer In from General	38,527		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	219,215	158,000	100,000
Resources Available:	511,305	574,911	351,625
Expenditures:			
Salaries			
Contractual	36,879	73,286	76,936
Commodities	745	2,000	3,500
Capital Outlay	56,770	242,000	36,000
Transfer to Equipment Reserve		6,000	20,000
Transfer to Employee Benefits			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	94,394	323,286	136,436
Unencumbered Cash Balance Dec 31	416,911	251,625	215,189
2022/2023/2024 Budget Authority Amount:	230,836	323,286	136,436

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Clerk Tech			
Unencumbered Cash Balance Jan 1	37,872	44,858	36,858
Receipts:			
Program Income	28,921	42,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28,921	42,000	20,000
Resources Available:	66,793	86,858	56,858
Expenditures:			
Contractual	5,939		3,000
Commodities	13,998	10,000	30,000
Capital Outlay	1,998	40,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	21,935	50,000	33,000
Unencumbered Cash Balance Dec 31	44,858	36,858	23,858
2022/2023/2024 Budget Authority Amount:	46,179	50,000	33,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Treasurer Tech	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,286	19,251	16,251
Receipts:			
Program Income	29,423	42,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	29,423	42,000	20,000
Resources Available:	53,709	61,251	36,251
Expenditures:			
Salaries	10,515		
Contractual	23,005	35,000	20,000
Commodities			
Capital Outlay			
Trans to Equip Reserve		10,000	10,000
Trans to Employee Benefits	938		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	34,458	45,000	30,000
Unencumbered Cash Balance Dec 31	19,251	16,251	6,251
2022/2023/2024 Budget Authority Amount:	35,000	45,000	30,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	93,332	93,899	65,125
Receipts:			
Liquor Tax	33,955	21,226	33,086
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	33,955	21,226	33,086
Resources Available:	127,287	115,125	98,211
Expenditures:			
Contractual	33,388	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,388	50,000	50,000
Unencumbered Cash Balance Dec 31	93,899	65,125	48,211
2022/2023/2024 Budget Authority Amount:	50,000	50,000	50,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Rec.	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,100	41,838	33,064
Receipts:			
Liquor Tax	17,738	21,226	17,672
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	17,738	21,226	17,672
Resources Available:	41,838	63,064	50,736
Expenditures:			
Contractual	0	30,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	30,000	30,000
Unencumbered Cash Balance Dec 31	41,838	33,064	20,736
2022/2023/2024 Budget Authority Amount:	15,000	30,000	30,000

Adopted Budget

911 Taxes	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	426,585	134,209	30,409
Receipts:			
911 Taxes, LV County	296,491	270,200	292,656
911 Taxes, LV City	0	218,000	218,000
Transfer from General Fund			
Misc Income	104		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	296,595	488,200	510,656
Resources Available:	723,180	622,409	541,065
Expenditures:			
Contractual	588,971	585,000	534,000
Commodities		2,000	2,000
Capital Outlay		5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	588,971	592,000	541,000
Unencumbered Cash Balance Dec 31	134,209	30,409	65
2022/2023/2024 Budget Authority Amount:	611,000	592,000	541,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 20 Year Sales Tax (171)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,674,315	2,212,300	2,212,300
Receipts:			
Sales Tax Collections	5,298,157	5,100,000	5,100,000
Local Assistance & Matching Funds	1,304,297		
Cost of Issuance	136,500		
Interest on Idle Funds	23,532		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,762,486	5,100,000	5,100,000
Resources Available:	8,436,801	7,312,300	7,312,300
Expenditures:			
Contractual	701,816	3,112,242	5,318,682
Commodities	3,355,941		
Capital Outlay	135,589		
Total Transferred for Principal Payment	1,373,333	0	0
Total Transferred for Interest Payment	657,822	0	0
Transfer to Bond & Interest, 2016A		632,125	645,350
Transfer to Bond & Interest, 2016B		670,818	678,878
Transfer to Bond & Interest, 2020A		211,490	175,965
Transfer to Bond & Interest, 2022A		473,325	493,425
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,224,501	5,100,000	7,312,300
Unencumbered Cash Balance Dec 31	2,212,300	2,212,300	0
2022/2023/2024 Budget Authority Amount:	8,152,913	5,100,000	7,312,300

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

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:

Yes, we intend to exceed the Revenue Neutral Rate:

Our proposed mill levy rate is: 35.924

The date of the hearing is: August 23, 2023

The time of our hearing is: 9:00 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 23, 2023.

Janet Klasinski 7-12-23
Signature Date

County Clerk
Title

A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Leavenworth was calculated as 31.606 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 23, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF LEAVENWORTH:


Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 31.606 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 12th day of July, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.



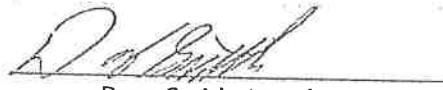
Vicky Kaaz, Chairman
2nd District



Jeff Eulbertson, Member
1st District



Mike Smith, Member
4th District

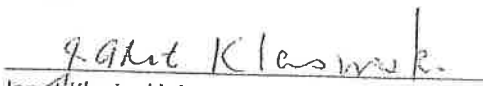


Doug Smith, Member
3rd District

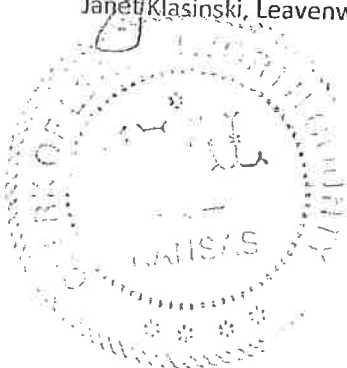


Mike Stieben, Member
5th District

ATTEST:



Janet Klasinski, Leavenworth County Clerk



Leavenworth Times Affidavit of Publication

I, Tammy Lawson, of lawful age, being first duly

Leavenworth County

State of Kansas
County
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Leavenworth County

will meet on August 23, 2023 at 9:00 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	30,474,728	23.627	33,177,708	21.579	35,517,664	22,983,554	31.569
Debt Service	2,049,563		1,987,758		1,993,618		
Road & Bridge	10,309,750	9.763	11,757,794	9.761	13,524,315	10,531,203	9.882
Health	1,310,986	0.495	1,491,209	0.582	1,554,304	523,615	0.491
Employee Benefits	8,353,916	0.557	8,780,000	0.555	9,537,000	591,591	0.555
Economic Development	309,000	0.333	314,000	0.309	371,678	327,976	0.308
Council on Aging	2,945,538	1.916	3,227,759	2.786	4,024,001	2,962,457	2.780
Juvenile Detention	205,400	0.050	383,396	0.358	436,326	360,363	0.335
Solid Waste	2,066,110		2,129,539		2,354,477		
ROD Tech	94,394		323,286		136,436		
Clerk Tech	21,935		50,000		53,000		
Treasurer Tech	34,458		45,000		30,000		
Special Alcohol	33,388		50,000		50,000		
Special Parks & Rec.			30,000		30,000		
911 Taxes	588,971		592,000		541,000		
20 Year Sales Tax (171)	6,224,501		5,100,000		7,312,300		
Non-Budgeted Funds-A	4,651,891						
Non-Budgeted Funds-B	7,855,818						
Totals	77,550,347	36.691	69,440,449	35.924	77,449,287	38,280,359	35.924
Less: Transfers	12,796,495		14,007,213		15,105,478		31.606
Net Expenditure	64,753,852		55,433,236		62,343,809		
Total Tax Levied	30,205,749		33,681,972		33,681,972		
Assessed Valuation	823,229,821		937,507,149		1,055,593,614		
Revenue Neutral Rate **							
Outstanding Indebtedness, January 1,	2021	2022	2023				
G.O. Bonds	28,030,000	28,795,000	28,260,000				
Revenue Bonds	0	0	0				
Other	0	0	0				
Lease Pur. Princ.	493,092	333,214	173,586				
Total	28,523,092	29,128,214	28,433,586				

* Tax rates are expressed in mills

** Revenue Neutral Rate as defined by K.S.A. 79-2988

Leavenworth County
Leavenworth County

Published in the Leavenworth Times, August 4, 2023.

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LEAVENWORTH COUNTY

Leavenworth, Kansas

Other Special District Funds

**For the Budget Year –
December 31, 2024**

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget Local Service Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Salaries	696,773	725,217	775,400
Contractual	18,876	21,800	24,700
Commodities	1,868,273	2,320,000	2,500,000
Capital Outlay	0	0	
Transfer to Employee Benefits	272,550	296,208	305,200
Transfer to LSR Equip. Reserve	200,000	350,000	500,000
Transfer to Capital Roads	526,000	650,000	776,000
Total	3,582,472	4,363,225	4,881,300
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**	3,582,472	4,363,225	4,881,300

**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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	142,059	159,599	160,074
Receipts:			
Special Assessments	58,592	54,806	54,331
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	58,592	54,806	54,331
Resources Available:	200,651	214,405	214,405
Expenditures:			
Contractual	23,542	35,900	35,900
Commodities	2,054	2,975	2,975
Transfer Out	15,456	15,456	15,456
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	41,052	54,331	54,331
Unencumbered Cash Balance Dec 31	159,599	160,074	160,074
2022/2023/2024 Budget Authority Amount:	54,331	54,331	54,331

Adopted Budget Sewer District 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	277,345	299,353	292,361
Receipts:			
Special Assessments	72,334	72,092	72,092
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	72,334	72,092	72,092
Resources Available:	349,679	371,445	364,453
Expenditures:			
Contractual	35,261	63,050	63,050
Commodities	2,281	3,250	3,250
Transfer Out	12,784	12,784	12,784
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	50,326	79,084	79,084
Unencumbered Cash Balance Dec 31	299,353	292,361	285,369
2022/2023/2024 Budget Authority Amount:	79,084	79,084	79,084

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 3	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,739	44,240	43,740
Receipts:			
Special Assessments	103,712	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	103,712	103,212	103,212
Resources Available:	147,451	147,452	146,952
Expenditures:			
Contractual	33,000	33,500	33,500
Commodities	0	0	0
Debt Service	70,211	70,212	70,212
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	103,211	103,712	103,712
Unencumbered Cash Balance Dec 31	44,240	43,740	43,240
2022/2023/2024 Budget Authority Amount:	103,712	103,712	103,712

Adopted Budget Sewer District 5	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	106,488	122,907	120,857
Receipts:			
Special Assessments	32,457	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	32,457	17,424	17,424
Resources Available:	138,945	140,331	138,281
Expenditures:			
Contractual	5,352	7,250	7,250
Commodities	2,062	3,600	3,600
Transfer Out	8,624	8,624	8,624
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,038	19,474	19,474
Unencumbered Cash Balance Dec 31	122,907	120,857	118,807
2022/2023/2024 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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,678	6,678	6,678
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	6,678	6,678	6,678
Expenditures:			
	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	6,678	6,678	6,678
2022/2023/2024 Budget Authority Amount:	0	0	0

Adopted Budget Sewer District 7	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,991	29,013	29,012
Receipts:			
Special Assessments	63,942	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	63,942	63,919	63,919
Resources Available:	92,933	92,932	92,931
Expenditures:			
Contractual	40,000	40,000	40,000
Commodities	0	0	0
Debt Service	23,920	23,920	23,920
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	63,920	63,920	63,920
Unencumbered Cash Balance Dec 31	29,013	29,012	29,011
2022/2023/2024 Budget Authority Amount:	63,920	63,920	63,920

CPA Summary

2024

NON-BUDGETED FUNDS
(Only the actual budget year for 2022 is reported)

Leavenworth County Special - Other Funds

Non-Budgeted Funds		(2) Fund Name: 0		(3) Fund Name: 0		(4) Fund Name: 0		(5) Fund Name: 0	
(1) Fund Name:	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Total
Local Service Reserve									1060481
Unencumbered	1,060,481								
Cash Balance Jan 1									
Receipts:									
Miscel. Revenue	35,500								
Transfer In	200,000								
Total Receipts	235,500	0	0	0	0	0	0	0	235,500
Resources Available:	129,598	0	0	0	0	0	0	0	129,598
Expenditures:									
Capital Outlay	127,598								
Total Expenditures	127,598	0	0	0	0	0	0	0	127,598
Cash Balance Dec 31	1,168,583	0	0	0	0	0	0	0	1,168,583

**Note: These two block figures should agree.

CPA Summary

A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR LEAVENWORTH COUNTY SPECIAL-OTHER FUNDS FOR TAX YEAR 2023:

WHEREAS, the Revenue Neutral Rate for Leavenworth County Special-Other Funds was calculated as 7.738 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 23, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF LEAVENWORTH:


Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.738 mills for Leavenworth County Special-Other Funds for tax year 2023.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 12th day of July, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.



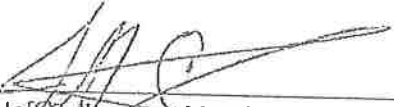
Vicky Kaaa, Chairman
2nd District



Mike Smith, Member
4th District



Mike Stieben, Member
5th District

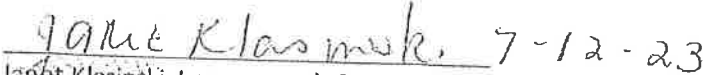


Jeff Eulbartson, Member
1st District



Doug Smith, Member
3rd District

ATTEST:



Janet Klasinski, Leavenworth County Clerk



Leavenworth Times Affidavit of Publication

I, Tammy Lawson, of lawful age, being first

State of Kansas
County
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Leavenworth County School - Other Funds
will meet on August 23, 2023 at 9:00 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service							
Local Service Rd & I	3,582,472	8.431	4,361,723	8.854	4,881,300	3,897,586	9.000
Sewer District 1	41,052		54,331		54,331		
Sewer District 2	50,326		79,084		79,084		
Sewer District 3	103,211		103,712		103,712		
Sewer District 5	16,038		19,474		19,474		
Sewer District 6							
Sewer District 7	63,920		63,920		63,920		
Non-Budgeted Funds	127,398						
Totals	3,984,417	8.431	4,683,746	8.854	5,201,821	3,897,586	9.000

Revenue Neutral Rate**

Less: Transfers	1,035,414	1,333,072	1,618,064
Net Expenditure	2,949,003	3,350,674	3,583,757
Total Tax Levied	2,797,003	3,351,358	3,583,757
Assessed Valuation	311,724,553	378,486,308	433,648,759
Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	788,336	711,552	632,702
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	788,336	711,552	632,702

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 79-2988

Leavenworth County
Leavenworth County

Published in the Leavenworth Times, August 4, 2023.

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Tammy Lawson

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