

CERTIFICATE - LEAVENWORTH COUNTY-SPEC, Kansas 2015 Budget

To the Clerk of LEAVENWORTH COUNTY-OTHER FUNDS, State of Kansas  
We, the undersigned officers of  
LEAVENWORTH COUNTY-SPEC

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2015; and 3) the Amount(s)  
of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

| Table of Contents:                           | K.S.A.  | Page<br>No. | 2015 Adopted Budget |                                     | County<br>Clerk's<br>Use Only |
|--|---------|-------------|---------------------|-------------------------------------|-------------------------------|
|  |         |             | Expenditures        | Amount of<br>2014 Ad<br>Valorem Tax |                               |
| Computation to Det. Limit for 2015           |         | 2           | 0                   | 0                                   |                               |
| MVT, RVT, 16/20M Tax Allocation              |         | 3           | 0                   | 0                                   |                               |
| Schedule of Transfers                        |         | 4           | 0                   | 0                                   |                               |
| Statement of Indebtedness                    |         | 5           | 0                   | 0                                   |                               |
| Statement of Lease Purchases - NONE          |         |             | 0                   | 0                                   |                               |
| L.S.R. - ROAD & BRIDGE                       | 68-596  | 6           | 2,449,460           | 1,821,292                           | _____                         |
| LSR CAP EQUIP RESERVE                        | 68-141g | 7           | 212,873             | 0                                   | _____                         |
| SEWER DISTRICT 1                             | 12-80   | 8           | 30,825              | 0                                   | _____                         |
| SEWER DISTRICT 2                             | 12-80   | 9           | 42,600              | 0                                   | _____                         |
| SEWER DISTRICT 3                             | 12-80   | 10          | 103,212             | 0                                   | _____                         |
| SEWER DISTRICT 5                             | 12-80   | 11          | 9,900               | 0                                   | _____                         |
| SEWER DISTRICT 6                             | 12-80   | 12          | 0                   | 0                                   | _____                         |
| SEWER DISTRICT 7                             | 12-80   | 13          | 63,920              | 0                                   | _____                         |
| CAPITAL RES DIST NO 1                        | 12-80   | 14          | 0                   | 0                                   | _____                         |
| CAPITAL RES DIST NO 2                        | 12-80   | 15          | 0                   | 0                                   | _____                         |
| CAPITAL RES DIST NO 3                        | 12-80   | 16          | 0                   | 0                                   | _____                         |
| CAPITAL RES DIST NO 5                        | 12-80   | 17          | 0                   | 0                                   | _____                         |
| CAPITAL RES DIST NO 6                        | 12-80   | 18          | 0                   | 0                                   | _____                         |
| CAPITAL RES DIST NO 7                        | 12-80   | 19          | 0                   | 0                                   | _____                         |
| Total  |         |             | <u>2,912,790</u>    | <u>1,821,292</u>                    |                               |
| Hearing Notice/Budget Summary<br>Publication |         | 20          |                     |                                     |                               |
| Charters/Election Questions                  |         |             |                     |                                     |                               |
| Final Assessed Valuation                     |         |             |                     |                                     | _____                         |

State Use Only: \_\_\_\_\_  
 Received \_\_\_\_\_  
 Reviewed by \_\_\_\_\_  
 Follow-up: Yes \_\_\_ No \_\_\_  
 Assisted by: ROBERT STEPHEN WAGNER  
 O Donnell Professional  
 Services P. A.  
 433 Shawnee Street  
 Leavenworth, Ks 66048

Attest: \_\_\_\_\_, 2014 (If not assisted so state)  
 \_\_\_\_\_  
 County Clerk  
 \_\_\_\_\_  
 Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2015 Budget

|  | Amount<br>of Levy           |
|--|-----------------------------|
|  | <u>                    </u> |
| 1. Total tax levy amount in 2014 budget  | 1,799,342                   |
| 2. Debt service levy in 2014 budget  | <u>0</u>                    |
| 3. Tax levy excluding debt service (1 - 2)   | 1,799,342                   |
| 2014 Valuation Info. for Valuation Adjustments:  |                             |
| 4. New Improvements for 2014   | 1,945,397                   |
| 5. Increase in personal property for 2014  |                             |
| 5a. Personal property 2014   | 2,591,249                   |
| 5b. Personal property 2013   | <u>4,704,113</u>            |
| 5c. Increase in personal property (5a - 5b)<br>If 5c is negative, enter a zero             | 0                           |
| 6. Valuation of annexed territory for 2014   |                             |
| 6a. Real estate  | 0                           |
| 6b. State assessed   | 0                           |
| 6c. New improvements   | <u>0</u>                    |
| 6d. Total adjustment (6a + 6b - 6c)  | 0                           |
| 7. Valuation of property changed in use during 2014  | <u>823,891</u>              |
| 8. Total valuation adjustment (4 + 5c + 6d + 7)  | <u>2,769,288</u>            |
| 9. Total estimated valuation July 1, 2014  | 213,887,691                 |
| 10. Total valuation less valuation adjustment (9 - 8)                                      | 211,118,403                 |
| 11. Factor for increase (8 divided by 10)  | .01312                      |
| 12. Amount of increase (11 times 3)  | <u>23,602</u>               |
| 13. Maximum tax levy, excluding debt service,<br>without ordinance or resolution (3 + 12)  | <u>1,822,944</u>            |
| 14. Debt service levy in this 2015 budget  | <u>0</u>                    |
| 15. Maximum tax levy, including debt service,<br>without ordinance or resolution (13 + 14) | <u>1,822,944</u>            |

If the 2015 budget includes tax levies exceeding the total on line 15,  
you must adopt an ordinance or resolution to exceed this limit,  
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

| 2014 Budgeted Fund     | Tax Levy Amount<br>in 2014<br>Budget | Allocation for Year 2015 |       |                   |        |
|------------------------|--------------------------------------|--------------------------|-------|-------------------|--------|
|                        |                                      | MVT                      | RVT   | 16/20M<br>Veh Tax | Slider |
| L.S.R. - ROAD & BRIDGE | 1,799,342                            | 229,380                  | 4,162 | 8,680             | 0      |
|                        | 1,799,342                            | 229,380                  | 4,162 | 8,680             | 0      |

Schedule of Transfers

| Year | Fund Transferred From: | Funds Transferred To: | Amount         | Statutory Authority |
|------|------------------------|-----------------------|----------------|---------------------|
| 2013 | L.S.R. - ROAD & BRIDGE | LSR CAP EQUIP RESERVE | 211,157        | KSA 68-596          |
| 2013 | CAPITAL RES DIST NO 3  | SEWER DISTRICT 3      | 15,638         | KSA 12-80           |
| 2013 | CAPITAL RES DIST NO 5  | SEWER DISTRICT 5      | 912            | KSA 12-80           |
|      |                        |                       | <u>227,707</u> |                     |
| 2014 | L.S.R. - ROAD & BRIDGE | LSR CAP EQUIP RESERVE | 211,157        | KSA 68-596          |
| 2014 | CAPITAL RES DIST NO 1  | SEWER DISTRICT 1      | 11,322         | KSA 12-80           |
| 2014 | CAPITAL RES DIST NO 3  | SEWER DISTRICT 3      | 1,565          | KSA 12-80           |
| 2014 | CAPITAL RES DIST NO 5  | SEWER DISTRICT 5      | 3,765          | KSA 12-80           |
| 2014 | CAPITAL RES DIST NO 6  | SEWER DISTRICT 6      | 106            | KSA 12-80           |
| 2014 | CAPITAL RES DIST NO 7  | SEWER DISTRICT 7      | 101            | KSA 12-80           |
|      |                        |                       | <u>228,016</u> |                     |
| 2015 | L.S.R. - ROAD & BRIDGE | LSR CAP EQUIP RESERVE | 212,873        | KSA 68-596          |
|      |                        |                       | <u>212,873</u> |                     |

Statement of Indebtedness

| Issue Date    | Retire Date | Interest Rate | Amount           | Amount               | Due Date    | Amount Due 2014 |               | Amount Due 2015 |               |
|---------------|-------------|---------------|------------------|----------------------|-------------|-----------------|---------------|-----------------|---------------|
|               |             |               | of Bonds Issued  | Outstanding 1-1-2014 |             | Interest        | Principal     | Interest        | Principal     |
| Other         |             |               |                  |                      |             |                 |               |                 |               |
| SEWER         | DIST #3     | -KS LOAN      |                  |                      | 09/01-03/01 |                 |               |                 |               |
| 09/11         | 03/31       | 2.72          | 1,373,821        | 972,484              | 09/01-03/01 | 26,154          | 44,058        | 24,947          | 45,264        |
| Sewer Dist.#7 |             | -KS LOAN      |                  |                      | 03-01&09/01 |                 |               |                 |               |
| 08/05         | 03/27       | 2.32%         | 424,500          | 299,840              | 03-01       | 6,843           | 19,698        | 6,383           | 20,208        |
|               |             |               | <u>1,272,324</u> |                      |             | <u>32,997</u>   | <u>63,756</u> | <u>31,330</u>   | <u>65,472</u> |

|   | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|---|---------------------------|-------------------------------|-------------------------|
| <b>Unencumbered Cash Balance, Jan. 1</b>        | 169,064                   | 213,432                       | 206,395                 |
| <b>Cancelled Prior Year Encumbrances</b>        | 0                         |                               |                         |
| <b>Receipts</b>                                 |                           |                               |                         |
| AD VALOREM TAX                                  | 1,741,862                 | 1,799,342                     | 0                       |
| DELINQUENT TAX                                  | 35,189                    | 0                             | 0                       |
| MOTOR VEHICLE TAX                               | 228,104                   | 280,680                       | 229,380                 |
| REC VEHICLE TAX                                 | 4,207                     | 5,236                         | 4,162                   |
| 16/20M Vehicle Tax                              | 7,863                     | 7,749                         | 8,680                   |
| WATERCRAFT TAXES                                | 0                         | 0                             | 5,981                   |
| COMMERCIAL VEHICLES                             | 0                         | 0                             | 9,367                   |
| SPEC CITY/CO FUEL TAX                           | 162,776                   | 176,207                       | 164,203                 |
| <b>Total Receipts</b>                           | <b>2,180,001</b>          | <b>2,269,214</b>              | <b>421,773</b>          |
| <b>Resources Available</b>                      | <b>2,349,065</b>          | <b>2,482,646</b>              | <b>628,168</b>          |
| <b>Expenditures</b>                             |                           |                               |                         |
| OPERATIONS                                      |                           |                               |                         |
| Personnel Services                              | 467,743                   | 480,757                       | 527,333                 |
| Employee Benefits                               | 167,554                   | 201,465                       | 0                       |
| Contractual Services                            | 13,932                    | 43,200                        | 18,200                  |
| Commodities                                     | 1,042,192                 | 1,057,300                     | 1,015,000               |
| Capital Outlay                                  | 112,354                   | 282,372                       | 464,000                 |
|   | <b>1,803,775</b>          | <b>2,065,094</b>              | <b>2,024,533</b>        |
| TRANSFERS                                       |                           |                               |                         |
| Employee Benefits                               | 0                         | 0                             | 212,054                 |
| Employee Benefits Trans.                        | 20,701                    | 0                             | 0                       |
| Transfer to Reserve                             | 211,157                   | 211,157                       | 212,873                 |
| Co.- Gen. Cap Impr. Res                         | 100,000                   | 0                             | 0                       |
|   | <b>331,858</b>            | <b>211,157</b>                | <b>424,927</b>          |
| <b>Total Expenditures</b>                       | <b>2,135,633</b>          | <b>2,276,251</b>              | <b>2,449,460</b>        |
| <b>Unencumbered Cash Balance, Dec. 31</b>       | <b>213,432</b>            | <b>206,395</b>                | xxxxxxxxxxxxxx          |
| Non-Appropriated Balance                        |                           |                               | 0                       |
| Total Expenditures and Non-Appropriated Balance |                           |                               | 2,449,460               |
| Tax Required                                    |                           |                               | 1,821,292               |
| Delinquency Computation                         |                           |                               | 0                       |
| <b>Amount of 2014 Ad Valorem Tax</b>            |                           |                               | <b>1,821,292</b>        |

|  | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|--|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1              | 810,185                   | 513,314                       | 0                       |
| Cancelled Prior Year Encumbrances              | 0                         |                               |                         |
| <b>Receipts</b>                                |                           |                               |                         |
| TRANS FROM LSR ROAD FUND                       | 211,157                   | 211,157                       | 212,873                 |
| <b>Total Receipts</b>                          | 211,157                   | 211,157                       | 212,873                 |
| <b>Resources Available</b>                     | 1,021,342                 | 724,471                       | 212,873                 |
| <b>Expenditures</b>                            |                           |                               |                         |
| OPERATIONS                      Capital Outlay | 508,028                   | 724,471                       | 212,873                 |
|  | 508,028                   | 724,471                       | 212,873                 |
| <b>Total Expenditures</b>                      | 508,028                   | 724,471                       | 212,873                 |
| Unencumbered Cash Balance, Dec. 31             | 513,314                   | 0                             | 0                       |

|   | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|---|---------------------------|-------------------------------|-------------------------|
| <b>Unencumbered Cash Balance, Jan. 1</b>  | 9,045                     | 9,045                         | 18,592                  |
| <b>Cancelled Prior Year Encumbrances</b>  | 0                         |                               |                         |
| <b>Receipts</b>                           |                           |                               |                         |
| SPECIAL ASSESSMENTS                       | 29,050                    | 29,050                        | 31,575                  |
| TRANS FROM DIST RES                       | 0                         | 11,322                        | 0                       |
| <b>Total Receipts</b>                     | 29,050                    | 40,372                        | 31,575                  |
| <b>Resources Available</b>                | 38,095                    | 49,417                        | 50,167                  |
| <b>Expenditures</b>                       |                           |                               |                         |
| OPERATIONS                                |                           |                               |                         |
| Contractual Services                      | 28,550                    | 30,325                        | 30,325                  |
| Commodities                               | 500                       | 500                           | 500                     |
|   | 29,050                    | 30,825                        | 30,825                  |
| <b>Total Expenditures</b>                 | 29,050                    | 30,825                        | 30,825                  |
| <b>Unencumbered Cash Balance, Dec. 31</b> | 9,045                     | 18,592                        | 19,342                  |

|   | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|---|---------------------------|-------------------------------|-------------------------|
| <b>Unencumbered Cash Balance, Jan. 1</b>  | 191,205                   | 91,205                        | 91,205                  |
| <b>Cancelled Prior Year Encumbrances</b>  | 0                         |                               |                         |
| <b>Receipts</b>                           |                           |                               |                         |
| SPECIAL ASSESSMENTS                       | 42,850                    | 42,850                        | 42,600                  |
| <b>Total Receipts</b>                     | 42,850                    | 42,850                        | 42,600                  |
| <b>Resources Available</b>                | 234,055                   | 134,055                       | 133,805                 |
| <b>Expenditures</b>                       |                           |                               |                         |
| OPERATIONS                                |                           |                               |                         |
| Contractual Services                      | 40,100                    | 39,350                        | 39,850                  |
| Commodities                               | 2,750                     | 3,500                         | 2,750                   |
| Capital Outlay                            | 100,000                   | 0                             | 0                       |
|   | 142,850                   | 42,850                        | 42,600                  |
| <b>Total Expenditures</b>                 | 142,850                   | 42,850                        | 42,600                  |
| <b>Unencumbered Cash Balance, Dec. 31</b> | 91,205                    | 91,205                        | 91,205                  |

|  | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|--|---------------------------|-------------------------------|-------------------------|
| <b>Unencumbered Cash Balance, Jan. 1</b>             | 30,592                    | 46,230                        | 47,795                  |
| <b>Cancelled Prior Year Encumbrances</b>             | 0                         |                               |                         |
| <b>Receipts</b>                                      |                           |                               |                         |
| SPECIAL ASSESSMENTS                                  | 103,212                   | 103,212                       | 103,212                 |
| TRANS FROM DIST RES                                  | 15,638                    | 1,565                         | 0                       |
| <b>Total Receipts</b>                                | 118,850                   | 104,777                       | 103,212                 |
| <b>Resources Available</b>                           | 149,442                   | 151,007                       | 151,007                 |
| <b>Expenditures</b>                                  |                           |                               |                         |
| OPERATIONS                      Contractual Services | 33,000                    | 33,000                        | 33,000                  |
|  | 33,000                    | 33,000                        | 33,000                  |
| DEBT SERVICE                    Debt Service         | 70,212                    | 70,212                        | 70,212                  |
|  | 70,212                    | 70,212                        | 70,212                  |
| <b>Total Expenditures</b>                            | 103,212                   | 103,212                       | 103,212                 |
| <b>Unencumbered Cash Balance, Dec. 31</b>            | 46,230                    | 47,795                        | 47,795                  |

|   | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|---|---------------------------|-------------------------------|-------------------------|
| <b>Unencumbered Cash Balance, Jan. 1</b>  | 63,346                    | 54,358                        | 48,498                  |
| <b>Cancelled Prior Year Encumbrances</b>  | 0                         |                               |                         |
| <b>Receipts</b>                           |                           |                               |                         |
| SPECIAL ASSESSMENTS                       | 0                         | 0                             | 9,900                   |
| DEL SPEC ASSESSMENTS                      | 0                         | 275                           | 0                       |
| TRANS FROM DIST RES                       | 912                       | 3,765                         | 0                       |
| <b>Total Receipts</b>                     | 912                       | 4,040                         | 9,900                   |
| <b>Resources Available</b>                | 64,258                    | 58,398                        | 58,398                  |
| <b>Expenditures</b>                       |                           |                               |                         |
| OPERATIONS                                |                           |                               |                         |
| Contractual Services                      | 8,350                     | 8,350                         | 8,350                   |
| Commodities                               | 1,550                     | 1,550                         | 1,550                   |
|   | 9,900                     | 9,900                         | 9,900                   |
| <b>Total Expenditures</b>                 | 9,900                     | 9,900                         | 9,900                   |
| <b>Unencumbered Cash Balance, Dec. 31</b> | 54,358                    | 48,498                        | 48,498                  |

|   | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1         | 6,572                     | 6,572                         | 6,678                   |
| Cancelled Prior Year Encumbrances         | 0                         |                               |                         |
| <b>Receipts</b>                           |                           |                               |                         |
| TRANS FROM DIST RES                       | 0                         | 106                           | 0                       |
| <b>Total Receipts</b>                     | 0                         | 106                           | 0                       |
| <b>Resources Available</b>                | 6,572                     | 6,678                         | 6,678                   |
| <b>Expenditures</b>                       |                           |                               |                         |
| <b>Total Expenditures</b>                 | 0                         | 0                             | 0                       |
| <b>Unencumbered Cash Balance, Dec. 31</b> | 6,572                     | 6,678                         | 6,678                   |

|   | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|---|---------------------------|-------------------------------|-------------------------|
| <b>Unencumbered Cash Balance, Jan. 1</b>  | 28,715                    | 30,143                        | 31,672                  |
| <b>Cancelled Prior Year Encumbrances</b>  | 0                         |                               |                         |
| <b>Receipts</b>                           |                           |                               |                         |
| SPECIAL ASSESSMENTS                       | 65,348                    | 65,348                        | 63,919                  |
| TRANS FROM DIST RES                       | 0                         | 101                           | 0                       |
| <b>Total Receipts</b>                     | 65,348                    | 65,449                        | 63,919                  |
| <b>Resources Available</b>                | 94,063                    | 95,592                        | 95,591                  |
| <b>Expenditures</b>                       |                           |                               |                         |
| OPERATIONS                                |                           |                               |                         |
| Contractual Services                      | 40,000                    | 40,000                        | 40,000                  |
| Debt Service                              | 23,920                    | 23,920                        | 23,920                  |
|   | 63,920                    | 63,920                        | 63,920                  |
| <b>Total Expenditures</b>                 | 63,920                    | 63,920                        | 63,920                  |
| <b>Unencumbered Cash Balance, Dec. 31</b> | 30,143                    | 31,672                        | 31,671                  |

|                                    | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 18,626                    | 11,322                        | 0                       |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
|                                    |                           |                               |                         |
| <b>Total Receipts</b>              | 0                         | 0                             | 0                       |
| <b>Resources Available</b>         | 18,626                    | 11,322                        | 0                       |
| <b>Expenditures</b>                |                           |                               |                         |
| OPERATIONS                         |                           |                               |                         |
| Capital Outlay                     | 7,304                     | 0                             | 0                       |
|                                    | 7,304                     |                               |                         |
| TRANSFERS                          |                           |                               |                         |
| Transfer To Sewer Dist.            | 0                         | 11,322                        | 0                       |
|                                    |                           | 11,322                        |                         |
| <b>Total Expenditures</b>          | 7,304                     | 11,322                        | 0                       |
| Unencumbered Cash Balance, Dec. 31 | 11,322                    | 0                             | 0                       |

|                                    | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 211                       | 0                             | 0                       |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
|                                    |                           |                               |                         |
| <b>Total Receipts</b>              | 0                         | 0                             | 0                       |
| <b>Resources Available</b>         | 211                       | 0                             | 0                       |
| <b>Expenditures</b>                |                           |                               |                         |
| OPERATIONS                         |                           |                               |                         |
| Capital Outlay                     | 211                       | 0                             | 0                       |
|                                    | 211                       |                               |                         |
| <b>Total Expenditures</b>          | 211                       | 0                             | 0                       |
| Unencumbered Cash Balance, Dec. 31 | 0                         | 0                             | 0                       |

|  | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|--|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1                      | 17,203                    | 1,565                         | 0                       |
| Cancelled Prior Year Encumbrances                      | 0                         |                               |                         |
| <b>Receipts</b>  |                           |                               |                         |
|  |                           |                               |                         |
| <b>Total Receipts</b>                                  | 0                         | 0                             | 0                       |
| <b>Resources Available</b>                             | 17,203                    | 1,565                         | 0                       |
| <b>Expenditures</b>                                    |                           |                               |                         |
| TRANSFERS                      Transfer To Sewer Dist. | 15,638                    | 1,565                         | 0                       |
|  | 15,638                    | 1,565                         |                         |
| <b>Total Expenditures</b>                              | 15,638                    | 1,565                         | 0                       |
| Unencumbered Cash Balance, Dec. 31                     | 1,565                     | 0                             | 0                       |

|   | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|---|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1                 | 4,677                     | 3,765                         | 0                       |
| Cancelled Prior Year Encumbrances                 | 0                         |                               |                         |
| <b>Receipts</b>                                   |                           |                               |                         |
|   |                           |                               |                         |
| <b>Total Receipts</b>                             | 0                         | 0                             | 0                       |
| <b>Resources Available</b>                        | 4,677                     | 3,765                         | 0                       |
| <b>Expenditures</b>                               |                           |                               |                         |
| TRANSFERS                      Trans Sewer Dist 5 | 912                       | 3,765                         | 0                       |
|   | 912                       | 3,765                         |                         |
| <b>Total Expenditures</b>                         | 912                       | 3,765                         | 0                       |
| Unencumbered Cash Balance, Dec. 31                | 3,765                     | 0                             | 0                       |

|                                    | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 106                       | 106                           | 0                       |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
|                                    |                           |                               |                         |
| <b>Total Receipts</b>              | 0                         | 0                             | 0                       |
| <b>Resources Available</b>         | 106                       | 106                           | 0                       |
| <b>Expenditures</b>                |                           |                               |                         |
| TRANSFERS                          |                           |                               |                         |
| Transfer To Sewer Dist.            | 0                         | 106                           | 0                       |
|                                    |                           | 106                           |                         |
| <b>Total Expenditures</b>          | 0                         | 106                           | 0                       |
| Unencumbered Cash Balance, Dec. 31 | 106                       | 0                             | 0                       |

|                                    | Prior Year<br>Actual 2013 | Current Year<br>Estimate 2014 | Proposed<br>Budget 2015 |
|------------------------------------|---------------------------|-------------------------------|-------------------------|
| Unencumbered Cash Balance, Jan. 1  | 101                       | 101                           | 0                       |
| Cancelled Prior Year Encumbrances  | 0                         |                               |                         |
| <b>Receipts</b>                    |                           |                               |                         |
|                                    |                           |                               |                         |
| <b>Total Receipts</b>              | 0                         | 0                             | 0                       |
| <b>Resources Available</b>         | 101                       | 101                           | 0                       |
| <b>Expenditures</b>                |                           |                               |                         |
| TRANSFERS                          |                           |                               |                         |
| Transfer To Sewer Dist.            | 0                         | 101                           | 0                       |
|                                    |                           | 101                           |                         |
| <b>Total Expenditures</b>          | 0                         | 101                           | 0                       |
| Unencumbered Cash Balance, Dec. 31 | 101                       | 0                             | 0                       |

NOTICE OF HEARING 2015 Budget

The governing body of LEAVENWORTH COUNTY-SPEC will meet on the  
14th day of August, 2014 at 9:15 a.m. at  
Leav. County Courthouse Comm. Rm for the purpose of hearing and answering objections of  
taxpayers relating to the proposed use of all funds and the amount of 2014 ad valorem tax.

Detailed budget information is available at Comm. office Leav. county courthouse  
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2015 Expenditures" and the "Amount of 2014 Ad Valorem Tax" establish  
the maximum limits of the 2015 budget. The "Est Tax Rate" is subject to change  
depending on the final assessed valuation. Tax rates are expressed in mills.

| Fund                   | 2013        |              | 2014         |              | Proposed Budget 2015 |           |         |
|------------------------|-------------|--------------|--------------|--------------|----------------------|-----------|---------|
|                        | Prior Year  | Actual       | Current Year | Actual       | Amount of            | Est       |         |
|                        | Actual      | Tax          | Estimate of  | Tax          |                      |           | 2014 Ad |
| Expenditures           | Rate        | Expenditures | Rate         | Expenditures | Valorem Tax          | Rate      |         |
| L.S.R. - ROAD & BRIDGE | 2,135,633   | 8.454        | 2,276,251    | 8.467        | 2,449,460            | 1,821,292 | 8.515   |
| LSR CAP EQUIP RESERVE  | 508,028     |              | 724,471      |              | 212,873              | 0         | .000    |
| SEWER DISTRICT 1       | 29,050      |              | 30,825       |              | 30,825               | 0         | .000    |
| SEWER DISTRICT 2       | 142,850     |              | 42,850       |              | 42,600               | 0         | .000    |
| SEWER DISTRICT 3       | 103,212     |              | 103,212      |              | 103,212              | 0         | .000    |
| SEWER DISTRICT 5       | 9,900       |              | 9,900        |              | 9,900                | 0         | .000    |
| SEWER DISTRICT 6       | 0           |              | 0            |              | 0                    | 0         | .000    |
| SEWER DISTRICT 7       | 63,920      |              | 63,920       |              | 63,920               | 0         | .000    |
| CAPITAL RES DIST NO 1  | 7,304       |              | 11,322       |              | 0                    | 0         | .000    |
| CAPITAL RES DIST NO 2  | 211         |              | 0            |              | 0                    | 0         | .000    |
| CAPITAL RES DIST NO 3  | 15,638      |              | 1,565        |              | 0                    | 0         | .000    |
| CAPITAL RES DIST NO 5  | 912         |              | 3,765        |              | 0                    | 0         | .000    |
| CAPITAL RES DIST NO 6  | 0           |              | 106          |              | 0                    | 0         | .000    |
| CAPITAL RES DIST NO 7  | 0           |              | 101          |              | 0                    | 0         | .000    |
| Totals                 | 3,016,658   | 8.454        | 3,268,288    | 8.467        | 2,912,790            | 1,821,292 | 8.515   |
| Less: Transfers        | 227,707     |              | 228,016      |              | 212,873              |           |         |
| Net Expenditures       | 2,788,951   |              | 3,040,272    |              | 2,699,917            |           |         |
| Total Tax Levied       | 1,774,301   |              | 1,799,342    |              |                      |           |         |
| Assessed Valuation     | 209,864,297 |              | 212,505,868  |              | 213,887,691          |           |         |

Outstanding Indebtedness, January 1,

|                          | 2012                     | 2013      | 2014      |
|--------------------------|--------------------------|-----------|-----------|
|                          | General Obligation Bonds | 0         | 0         |
| Revenue Bonds            | 0                        | 0         | 0         |
| No-Fund Warrants         | 0                        | 0         | 0         |
| Temporary Notes          | 0                        | 0         | 0         |
| Lease Purchase Principal | 0                        | 0         | 0         |
| Other Debt               | 1,374,237                | 1,334,408 | 1,272,324 |
| Total                    | 1,374,237                | 1,334,408 | 1,272,324 |

Clerk