

CERTIFICATE

To the Clerk of Leavenworth County Special - Other Funds, State of Kansas

We, the undersigned, officers of

Leavenworth County Special - Other Funds

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and
 (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget			
Table of Contents:			Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019			2			
Allocation of Vehicle Taxes			3			
Schedule of Transfers			4			
Statement of Indebtedness			5			
Statement of Lease-Purchases			6			
Fund		K.S.A.				
General		0	7			
Debt Service		10-113				
Road & Bridge		68-596	7	3,353,143	2,221,621	
Sewer District 1			8	66,331		
Sewer District 2			8	79,084		
Sewer District 3			9	103,712		
Sewer District 5			9	19,474		
Sewer District 6			10	6,678		
Sewer District 7			10	63,920		
Non-Budgeted Funds			11			
Totals			xxxxxx	3,692,342	2,221,621	
Budget Summary			12			
Budget Summary - Other						County Clerk's Use Only
Neighborhood Revitalization Rebate						November 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab) 2,221,621
Does the County need to pass a resolution and perform the Notice of Vote NO

Assisted by:
Janet Klasinski, County Clerk
 Address:
300 Walnut, Suite 106
Leavenworth, KS 66048
 Email:
jklasinski@leavenworthcounty.org
 Attest: _____ 2018

County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ <u>2,075,001</u>
2. Other tax entity levy in 2018 budget	- \$ _____
Other tax entity levy in 2018 budget	- \$ _____
3. Net tax levy	\$ <u>2,075,001</u>

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ <u>9,401,322</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>3,634,923</u>	
5b. Personal property 2017	- <u>3,651,811</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2018 :	+ <u>3,119,281</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>12,520,603</u>	
10. Total estimated valuation July 1, 2018	<u>264,646,498</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0497</u>	
12. Percentage adjustment increase (12 times 3)		+ \$ <u>103,045</u>
13. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)		<u>2.10%</u>
14. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>43,575</u>
15. Total Percentage Adjustments		\$ <u>146,620</u>

2019 Revenue Adjustments

16. Property tax revenues for debt service in 2019 budget:			+	<u>0</u>
Property tax revenues for debt service in 2018 budget:			-	<u>0</u>
Increase property tax revenues spent on debt service				<u>0</u>
17. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	<u> </u>
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>
18. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)			+	<u> </u>
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud			+	<u> </u>
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:			+	<u> </u>
21. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:			+	<u> </u>
22. Law enforcement expenses - 2019 budget:			+	<u> </u>
Law enforcement expenses - 2018 budget:			-	<u> </u>
CPI adjustment	2.10%			<u>0</u>
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)			+	<u>0</u>
23. Fire protection expenses - 2019 budget:			+	<u> </u>
Fire protection expenses - 2018 budget:			-	<u> </u>
CPI adjustment	2.10%			<u>0</u>
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)			+	<u>0</u>
24. Emergency medical expenses - 2019 budget:			+	<u> </u>
Emergency medical expenses - 2018 budget:			-	<u> </u>
CPI adjustment	2.10%			<u>0</u>
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)			+	<u>0</u>
25. Total Revenue Adjustments				<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
 27. Total Levies on Behalf of Another Political or Governmental Subdivision	 +	 <u>0</u>
 28. Total Computed Tax Levy		 <u>2,221,621</u>


Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
 Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.021	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
 2019 Total Tax Levy (Less Levy for Other Governmental Units)		
 Exemption from Election Requirement	#DIV/0!	

Other Tests - Lost Valuation Test

Assessed Valuation Loss	
 2019 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment		43,575
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		43,575

Exemption from Election Requirement

Leavenworth County Special - Other Funds

2019

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

2018 Budgeted Funds	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service						
LSR Road & Bridge	2,075,001	300,128	6,534	5,872	11,814	0
TOTAL	2,075,001	300,128	6,534	5,872	11,814	0

County Treas Motor Vehicle Estimate	<u>300,128</u>				
County Treas Recreational Vehicle Estimate		<u>6,534</u>			
County Treas 16/20M Vehicle Estimate			<u>5,872</u>		
County Treas Commercial Vehicle Tax Estimate				<u>11,814</u>	
County Treas Watercraft Tax Estimate					<u>0</u>
Motor Vehicle Factor	<u>0.14464</u>				
Recreational Vehicle Factor		<u>0.00315</u>			
16/20M Vehicle Factor			<u>0.00283</u>		
Commercial Vehicle Factor				<u>0.00569</u>	
Watercraft Factor					<u>0.00000</u>

Leavenworth County Special - Other Funds

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
LSR - Road & Bridge	LSR Cap. Eq. Reserve	337,030	284,225	325,427	68-596
LSR - Road & Bridge	Employee Benefits	201,467	219,183	231,786	79-1947
Total		538,497	503,408	557,213	
Adjustments*					
Adjusted Totals		538,497	503,408	557,213	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 1	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	29,933	55,867	55,867
Receipts:			
Special Assessments	39,000	54,331	54,806
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	39,000	54,331	54,806
Resources Available:	68,933	110,198	110,673
Expenditures:			
Contractual Services	10,104	51,356	51,356
Commodities	2,962	2,975	2,975
Capital Outlay			12,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	13,066	54,331	66,331
Unencumbered Cash Balance Dec 31	55,867	55,867	44,342
2017/2018/2019 Budget Authority Amount	38,875	54,331	66,331

Adopted Budget Sewer District 2	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	80,566	101,463	101,463
Receipts:			
Special Assessments	43,000	71,584	71,834
Fees	250		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	43,250	71,584	71,834
Resources Available:	123,816	173,047	173,297
Expenditures:			
Contractual Services	11,276	68,834	75,834
Commodities	11,077	2,750	3,250
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,353	71,584	79,084
Unencumbered Cash Balance Dec 31	101,463	101,463	94,213
2017/2018/2019 Budget Authority Amount	43,050	71,584	79,084

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 3	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	44,376	44,239	44,239
Receipts:			
Special Assessments	103,212	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	103,212	103,212	103,212
Resources Available:	147,588	147,451	147,451
Expenditures:			
Contractual Services	33,137	33,000	33,500
Debt Service	70,212	70,212	70,212
Legal Publications			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	103,349	103,212	103,712
Unencumbered Cash Balance Dec 31	44,239	44,239	43,739
2017/2018/2019 Budget Authority Amount	103,712	103,212	103,712

Adopted Budget Sewer District 5	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	83,486	85,827	85,827
Receipts:			
Special Assessments	10,800	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,800	17,424	17,424
Resources Available:	94,286	103,251	103,251
Expenditures:			
Contractual Services	3,808	15,874	15,874
Commodities	4,651	1,550	3,600
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,459	17,424	19,474
Unencumbered Cash Balance Dec 31	85,827	85,827	83,777
2017/2018/2019 Budget Authority Amount	10,800	17,424	19,474

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer District 6	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
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:			
Operating Expenses			6,678
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	6,678
Unencumbered Cash Balance Dec 31	6,678	6,678	0
2017/2018/2019 Budget Authority Amount	0	0	6,678

Adopted Budget Sewer District 7	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	29,010	28,724	28,722
Receipts:			
Special Assessments	63,633	63,918	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	63,633	63,918	63,919
Resources Available:	92,643	92,642	92,641
Expenditures:			
Contractual Services	40,000	40,000	40,000
Commodities	23,919	23,920	23,920
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	63,919	63,920	63,920
Unencumbered Cash Balance Dec 31	28,724	28,722	28,721
2017/2018/2019 Budget Authority Amount	63,920	63,920	63,920

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Leavenworth County Special - Other Funds
will meet on August 14, 2018 at 9:15 a.m. at Commission Meeting Room, Leavenworth County Courthouse for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at County Clerk's Office, 300 Walnut, Suite 106, Leavenworth and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General							
Debt Service							
LSR Road & Bridge	2,404,041	8.462	3,009,852	8.459	3,353,143	2,221,621	8.395
Sewer District 1	13,066		54,331		66,331		
Sewer District 2	22,353		71,584		79,084		
Sewer District 3	103,349		103,212		103,712		
Sewer District 5	8,459		17,424		19,474		
Sewer District 6					6,678		
Sewer District 7	63,919		63,920		63,920		
Non-Budgeted Funds	269,544						
Totals	2,884,731	8.462	3,320,323	8.459	3,692,342	2,221,621	8.395
Less: Transfers	538,497		503,408		557,213		
Net Expenditure	2,346,234		2,816,915		3,135,129		
Total Tax Levied	1,985,623		2,075,001		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	234,649,023		245,277,075		264,646,498		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	1,143,096		1,075,862		1,006,819		
Lease Pur. Princ.	0		0		0		
Total	1,143,096		1,075,862		1,006,819		

*Tax rates are expressed in mills

Janet Klasinski
Clerk

NOTICE OF BUDGET HEARING

State of Kansas
County
2019

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Leavenworth County Special - Other Funds

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General							
Debt Service							
LSR Road & Bridge	2,404,041	8.462	3,009,852	8.459	3,353,143	2,221,621	8.395
Sewer District 1	13,066		54,331		66,331		
Sewer District 2	22,353		71,584		79,084		
Sewer District 3	103,349		103,212		103,712		
Sewer District 5	8,459		17,424		19,474		
Sewer District 6					6,678		
Sewer District 7	63,919		63,920		63,920		
Non-Budgeted Funds	269,544						
Totals	2,884,731	8.462	3,320,323	8.459	3,692,342	2,221,621	8.395
Less: Transfers	538,497		503,408		557,213		
Net Expenditure	2,346,234		2,816,915		3,135,129		
Total Tax Levied	1,985,623		2,075,001		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	234,649,023		245,277,075		264,646,498		
Outstanding Indebtedness, January 1,							
	2016		2017		2018		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	1,143,096		1,075,862		1,006,819		
Lease Pur. Princ.	0		0		0		
Total	1,143,096		1,075,862		1,006,819		

*Tax rates are expressed in mills

Janet Klasinski
Clerk

Published in the Leavenworth Times, July 27, 2018