

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Equipment Reserve	1,158,127	1,151,374	822,500	KSA 19-119
General	Cap. Imp. Reserve	310,000	410,000	425,000	KSA 19-120
General	Capital Roads	-			Resolution
General	911		325,000	350,000	**
General Fund	Employee Benefits	1,000,000	-	-	Board Order
General, Sheriff	Employee Benefits	3,228,734	3,394,432	3,773,974	KSA 12-16 102
General, EMS	Employee Benefits	1,598,269	1,744,178	2,110,702	KSA 12-16 102
General, Co. Attorney	Employee Benefits	453,842	488,406	680,000	KSA 12-16 102
County Health	Employee Benefits	289,567	335,035	382,348	KSA 12-16 102
County Health	Equipment Reserve	10,000	10,000	10,000	KSA 19-119
Treas. Technology	Employee Benefits	1,720	-		KSA 12-16 102
Opioid Settlement	Employee Benefits	877	-		KSA 12-16 102
Local Service Rd & Brid	Employee Benefits	296,208	305,200	359,687	KSA 12-16,102
Local Service Rd & Brid	Capital Roads	650,000	776,000	776,000	KSA 68-590
Road & Bridge	Employee Benefits	993,484	1,100,000	1,255,626	KSA 12-16,102
Road & Bridge	Rd & Bridge Reserve	550,000	600,000	600,000	KSA 19-119
Road & Bridge	Capital Roads	748,110	1,000,000	1,000,000	KSA 68-590
Council On Aging	Employee Benefits	594,317	595,392	720,853	KSA 12-16,102
Council On Aging	Equipment Reserve	62,993	41,000	18,500	KSA 19-119
Motor Vehicle Fund	Employee Benefits	210,972	211,084	249,500	KSA 12-16,102
Motor Vehicle Fund	General Funds	-			Resolution
Solid Waste	Employee Benefits	172,539	192,472	226,277	KSA 12-16,102
Solid Waste	Equipment Reserve	110,000	110,000	100,000	KSA 19-119
Solid Waste	Cap. Imp. Reserve	-	200,000	160,000	KSA 19-120
Sales Tax Project (171)	Bond & Interest	2,012,583	1,993,618	2,001,440	Resolution
JDC and Comm Corr.	Employee Benefits	86,595	203,649	64,755	KSA 12-16,102
Federal Grants	Employee Benefits	74,538	4,956		KSA 12-16,102
ROD Tech	Equipment Reserve	-	20,000	22,000	KSA 19-119
ROD Tech	Employee Benefits	1,492		9,573	KSA 12-16 102
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	165,000	181,818		Comm Approved
	Total	14816831	15430478	16155599	
	Adjustments*				
	Adjusted Totals	14816831	15430478	16155599	

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

Transfers - Counties

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 8-145. Transfer to general fund from special motor vehicle fund. Any balance remaining in the special motor vehicle fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of

K.S.A. 12-196. Transfer of sales tax proceeds. The board of county commissioners may transfer any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] from the county general fund to the county road and bridge fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 19-119. Transfer to equipment reserve fund. Moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 19-120. Transfer to capital improvements fund. Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. Transfer to worker's compensation reserve fund. Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,678,041	3,828,829	3,113,835
Receipts:			
Ad Valorem Tax	19,851,186	22,897,754	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	206,726	195,000	200,000
Motor Vehicle Tax	2,418,109	2,085,197	2,124,808
Recreational Vehicle Tax	43,407	36,026	36,921
16/20M Vehicle Tax	0	20,308	19,665
Commercial Vehicle Tax	65,711	56,167	61,269
Watercraft Tax	0	15,897	23,166
Gross Earnings (Intangible) Tax	0		0
Mineral Production Tax	91	400	100
Local Alcoholic Liquor	19,692	17,670	19,500
Interest on Delinquent	377,356	365,000	365,000
Vehicle Interest	8,918	10,000	10,000
Neighborhood Rev Admin, Fees	29,794	20,000	29,000
Interest Income	2,651,723	2,484,000	2,550,000
Franchise Fees	35,878	40,000	35,000
Game & Park Permits & CMB	140	125	125
Antique Fees	13,860	11,000	12,000
ROD Recording Fees	582,180	510,000	475,000
Mortgage Registration Heritage Fees	24,127	10,000	10,000
Ambulance Runs	3,394,810	3,190,000	3,290,000
Zoning Fees	124,527	140,000	140,000
Sheriff Fees	3,075	5,000	5,000
Civil Process & Out of State	36,583	31,000	31,000
Inmate Medical, Phone & Users Fees	83,860	90,000	85,000
Board of Prisoners	88,808	185,000	25,000
Court Appointed Attorneys	29,987	25,000	26,000
District Court Payables	63,432	45,000	45,000
Restitution Payables	11,363	30,000	30,000
Diversion Fees	122,511	75,000	75,000
Emergency Mgmt, City of Leavenworth	8,500	8,500	8,500
Revenue Sharing, Commerce Bank	9,435	10,500	9,000
Bond Fortiture	37,200	20,000	20,000
Reimbursement, Spec Building Expenses	53,057	192,864	252,904
Sales Of Materials Nox Weeds	169,856	145,000	142,000
Reimbused Expenses	587,330	585,480	506,680
Miscellaneous Fees & Income	348,961	59,475	63,575
Sheriff Sales Court Cost	2,762	3,000	2,500
Cushing Building Rent	153,283	300,000	300,000
Treasurer's Escrow Fees	9,702	9,500	9,000
Transfer in from Motor Vehicle	0	61,000	0
Transfer in from ECO DEV	165,000	181,818	
In Lieu of Taxes	1,002	3	1,000
KDADS		548,500	45,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	31,833,942	34,716,184	11,083,713
Resources Available:	37,511,983	38,545,013	14,197,548

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	37,511,983	38,545,013	14,197,548
Expenditures:			
County Commission	935,057	932,194	952,894
County Clerk	233,682	324,774	304,266
County Treasurer	582,309	525,150	558,010
Register of Deeds	258,440	275,750	272,049
Emergency Medical Services	5,991,843	6,467,651	7,077,110
Planning & Zoning	482,382	600,386	604,816
Sheriff	12,932,976	13,383,567	13,843,974
County Counselor	638,348	790,578	798,457
County Attorney	2,412,826	2,485,728	2,854,493
Coroner	247,248	290,000	290,000
Courthouse General	2,536,908	1,885,700	1,921,000
Information Services	678,305	752,283	711,950
District Court	230,199	284,441	308,441
Human Resources	397,039	407,437	429,600
Special Building Maintenance	651,644	732,415	1,594,092
Special Building, Justice Center	938,938	1,183,374	1,183,575
Special Building, Cushing	558,028	761,250	782,344
Appraisers	822,399	915,048	983,190
GIS	306,391	358,000	350,343
Election	331,820	691,000	594,392
Noxious Weed	598,271	733,701	735,863
Risk Management	1,010	10,485	10,485
Administration	167,671	200,700	186,673
ELC Covid Grant	167,850	0	0
Appropriations	581,570	439,566	440,036
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Road & Bridge	0	0	0
Services for the Aged	0	0	0
Soil Conservation	0	0	0
Solid Waste	0	0	0
Tort Liability	0	0	0
Cultural	0	0	0
Other	0	0	0
Subtotal	33,683,154	35,431,178	37,788,053
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	33,683,154	35,431,178	37,788,053
Unencumbered Cash Balance Dec 31	3,828,829	3,113,835	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	33,833,455	35,432,064	37,788,053
		Non-Appropriated Balance	771,500
		Total Expenditure/Non-Appr Balance	38,559,553
		Tax Required	24,362,005
	Delinquent Comp Rate: 0.0%		0
	Amount of 2024 Ad Valorem Tax		24,362,005

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Salaries	568,028	564,557	585,257
Contractual	45,169	52,300	52,300
Commodities	6,578	4,100	4,100
Mental Health	291,237	291,237	291,237
Litigation	24,045	20,000	20,000
Total	935,057	932,194	952,894
County Clerk			
Salaries	203,920	292,374	260,766
Contractual	27,357	28,900	39,000
Commodities	2,405	3,500	4,500
Capital Outlay			
Total	233,682	324,774	304,266
County Treasurer			
Salaries	554,991	480,000	501,765
Contractual	4,575	35,950	43,245
Commodities	22,743	9,200	8,000
Capital Outlay			5,000
Total	582,309	525,150	558,010
Register of Deeds			
Salaries	249,528	260,000	252,830
Contractual	4,051	8,150	11,079
Commodities	4,861	6,000	6,500
Capital Outlay		1,600	1,640
Total	258,440	275,750	272,049
Emergency Medical Services			
Salaries	3,480,921	3,599,974	3,627,609
Contractual	276,378	347,499	241,649
Commodities	276,275	271,000	387,850
Capital Outlay		10,000	10,000
Pay plan adjustment		175,000	379,300
Transfer to Employee Benefits	1,598,269	1,744,178	2,110,702
Transfer to Equipment Reserve	360,000	320,000	320,000
Total	5,991,843	6,467,651	7,077,110
Planning & Zoning			
Salaries	408,736	490,000	494,430
Contractual	70,474	105,436	102,436
Commodities	3,172	4,950	7,950
Capital Outlay			
Total	482,382	600,386	604,816
Sheriff			
Salaries	7,233,325	7,600,952	7,600,952
Contractual	1,421,080	1,238,578	1,513,588
Commodities	584,042	382,667	553,960
Capital Outlay	795	55,938	1,500
Transfer to 911		325,000	350,000
Transfer to Employee Benefits	3,228,734	3,394,432	3,773,974
Transfer to Equipment Reserve	465,000	386,000	50,000
Total	12,932,976	13,383,567	13,843,974
County Counselor			
Salaries	294,093	346,728	354,607
Contractual	272,107	371,200	371,200
Commodities	2,148	2,650	2,650
CASA	70,000	70,000	70,000
Capital Outlay			
Total	638,348	790,578	798,457
Total - Page 6b	22,055,037	23,300,050	24,411,576

Leavenworth County

2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Attorney			
Salaries	1,626,720	1,701,748	1,875,419
Contractual	218,152	177,324	180,324
Commodities	38,176	42,750	43,250
Transfer To Employee Benefits	453,842	488,406	680,000
Court Ordered Payments	75,936	75,500	75,500
Total	2,412,826	2,485,728	2,854,493
Coroner			
Salaries			
Contractual	247,248	290,000	290,000
Commodities			
Capital Outlay			
Total	247,248	290,000	290,000
Courthouse General			
Salaries			
Contractual	1,192,329	1,415,500	1,416,500
Commodities	294,579	420,200	439,500
Transfer to Employee Benefit	1,000,000		
Transfer to 911			
Transfer to Capital Improvement	50,000	50,000	65,000
Total	2,536,908	1,885,700	1,921,000
Information Services			
Salaries	350,022	382,000	389,000
Contractual	192,342	195,922	184,450
Commodities	7,608	6,000	6,000
Capital Outlay	3,420	39,700	0
Transfer to Equipment Reserve	124,913	128,661	132,500
Total	678,305	752,283	711,950
District Court			
Salaries			
Contractual	154,533	211,441	230,441
Commodities	75,666	73,000	78,000
Total	230,199	284,441	308,441
Human Resources			
Salaries	253,756	271,000	275,000
Contractual	136,102	131,237	148,100
Commodities	7,181	5,200	6,500
Capital Outlay			
Total	397,039	407,437	429,600
Special Building Maintenance			
Salaries	337,014	320,000	302,946
Contractual	99,671	167,715	166,446
Commodities	37,791	59,700	59,700
Capital Outlay			880,000
Transfer to Capital Improvement	125,000	125,000	125,000
Transfer to Equipment Reserve	52,168	60,000	60,000
Total	651,644	732,415	1,594,092
Special Building, Justice Center			
Salaries	107,260	210,000	209,704
Contractual	182,023	278,374	278,871
Commodities	406,109	450,000	450,000
Capital Outlay			
Transfer to Capital Improvement	135,000	135,000	135,000
Transfer to Equipment Reserve	108,546	110,000	110,000
Total	938,938	1,183,374	1,183,575
Total - Page 6c	8,093,107	8,021,378	9,293,151

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Special Building, Cushing			
Salaries	248,053	150,000	150,344
Contractual	154,400	161,250	182,000
Commodities	155,575	275,000	275,000
Capital Outlay			
Transfer to Capital Improvement		100,000	100,000
Transfer to Equipment Reserve		75,000	75,000
Total	558,028	761,250	782,344
Appraisers			
Salaries	709,667	782,000	835,488
Contractual	66,101	90,098	97,202
Commodities	46,631	42,950	50,500
Capital Outlay			
Total	822,399	915,048	983,190
GIS			
Salaries	265,474	285,000	291,243
Contractual	25,724	52,500	52,600
Commodities	2,693	8,000	6,500
Transfer to Equipment Reserve	12,500	12,500	0
Total	306,391	358,000	350,343
Election			
Salaries	235,052	326,550	320,942
Contractual	32,437	51,450	51,950
Commodities	64,331	288,000	146,500
Reimbursement			50,000
Transfer to Equipment Reserve		25,000	25,000
Total	331,820	691,000	594,392
Noxious Weed			
Salaries	244,400	261,100	268,412
Contractual	31,877	102,101	102,601
Commodities	286,994	320,500	314,850
Transfer to Equipment Reserve	35,000	50,000	50,000
Total	598,271	733,701	735,863
Risk Management			
Salaries		3,985	3,985
Contractual			
Commodities	1,010	6,500	6,500
Capital Outlay			
Total	1,010	10,485	10,485
Administration			
Salaries	153,649	180,000	165,973
Contractual	14,022	19,000	19,000
Commodities		1,700	1,700
Capital Outlay			
Total	167,671	200,700	186,673
ELC Covid Grant			
Commodities	167,850		
Total	167,850	0	0
Total - Page 6d	2,953,440	3,670,184	3,643,290

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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	22,055,037	23,300,050	24,411,576
Total - Page 6c	8,093,107	8,021,378	9,293,151
Total - Page 6d	2,953,440	3,670,184	3,643,290
Total - Page 6e	581,570	439,566	440,036
Total Detail Expenditures**	33,683,154	35,431,178	37,788,053

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

FUND PAGE - ROAD DETAIL

Adopted Budget

Road & Bridge Fund

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries	2,730,715	3,002,000	2,997,000
Contractual	287,484	947,415	1,213,500
Commodities	6,209,337	6,683,400	7,396,875
Capital Outlay	142,612	125,000	125,000
Transfer to Employee Benefits	993,484	1,100,000	1,255,626
Transfer to Capital Roads	748,110	1,000,000	1,000,000
Transfer to Equipment Reserve	550,000	600,000	600,000
Total	11,661,742	13,457,815	14,588,001
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**	11,661,742	13,457,815	14,588,001

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

Leavenworth County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Health			
Unencumbered Cash Balance Jan 1	244,088	226,154	96,322
Receipts:			
Ad Valorem Tax	535,383	523,615	xxxxxxxxxxxxxxxx
Delinquent Tax	5,485		
Motor Vehicle Tax	46,709	56,304	48,589
Recreational Vehicle Tax	832	973	844
16/20 M Vehicle Tax		548	450
Commercial Vehicle Tax	1,360	1,517	1,401
Watercraft Tax		429	530
Rent in Lieu of Tax			
Grants	688,716	651,412	741,229
User Fees	102,334	110,000	110,000
Miscellaneous Income	993	79,674	90,377
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,381,812	1,424,472	993,420
Resources Available:	1,625,900	1,650,626	1,089,742
Expenditures:			
Salaries	868,980	976,769	933,928
Contractual	128,187	142,000	151,700
Commodities	50,908	53,000	62,500
Grant County Cost	42,104	37,500	42,870
Capital Outlay	10,000	0	
Transfer to Employee Benefits	289,567	335,035	382,348
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,399,746	1,554,304	1,583,346
Unencumbered Cash Balance Dec 31	226,154	96,322	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	1,491,209	1,554,304	1,583,346
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,583,346
		Tax Required	493,604
		Delinquent Comp Rate:	0.0%
		Amount of 2024 Ad Valorem Tax	493,604

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Employee Benefits			
Unencumbered Cash Balance Jan 1	276,723	547,553	323,208
Receipts:			
Ad Valorem Tax	510,250	591,391	xxxxxxxxxxxxxxxx
Delinquent Tax	11,417		
Motor Vehicle Tax	55,785	53,636	54,878
Recreational Vehicle Tax	1,008	927	954
16/20 M Vehicle Tax		522	508
Commercial Vehicle Tax	1,421	1,445	1,582
Watercraft Tax		409	598
Transfer in from EMS	1,598,269	1,744,178	2,110,702
Transfer in from Sheriff	3,228,734	3,394,432	3,773,974
Transfer in from Health	289,567	335,035	382,348
Transfer in from Road & Bridge	994,948	1,100,000	1,255,626
Transfer in from Council on Aging	594,317	595,392	720,853
Transfer in from Motor Vehicle	210,972	226,998	249,500
Transfer in from Solid Waste	172,539	192,472	226,277
Transfer in from Juvenile Detention	58,718	54,802	64,755
Transfer in from Local Service	296,208	305,112	359,687
Transfer in from ROD Tech	3,553	0	5,539
Transfer in from County Attorney	453,842	488,406	680,000
Transfer in from Non-Budgeted Funds	228,490	208,605	249,500
Kerit Dividend			
Miscellaneous		18,893	
Transfer in from General Fund	1,000,000		
Neighborhood Revitalization Rebate			0
In Lieu of	26		
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,710,065	9,312,655	10,137,281
Resources Available:	9,986,788	9,860,208	10,460,489
Expenditures:			
Employee Benefits	9,340,104	9,377,000	5,369,000
KPERS, KP&F, Taxes, Unemployment			6,486,765
Non-Budgeted Funds Expenditures	99,130	160,000	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,439,234	9,537,000	11,855,765
Unencumbered Cash Balance Dec 31	547,553	323,208	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	9,697,621	9,537,000	11,855,765
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,855,765
		Tax Required	1,395,276
		Delinquent Comp Rate:	0.0%
		Amount of 2024 Ad Valorem Tax	1,395,276

CPA Summary

Leavenworth County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Economic Development			
Unencumbered Cash Balance Jan 1	4,163	13,206	1,231
Receipts:			
Ad Valorem Tax	284,256	327,976	xxxxxxxxxxxxxxxx
Delinquent Tax	3,130	3,000	
Motor Vehicle Tax	34,103	29,887	30,435
Recreational Vehicle Tax	612	516	529
16/20 M Vehicle Tax		291	282
Commercial Vehicle Tax	928	805	878
Watercraft Tax		228	332
In Lieu of Tax	14		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	323,043	362,703	32,456
Resources Available:	327,206	375,909	33,687
Expenditures:			
Special Projects		38,500	62,208
Port Authority	149,000	154,360	23,450
County LCDC Equitable Share			
Transfer to General Fund for Admin	165,000	181,818	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	314,000	374,678	85,658
Unencumbered Cash Balance Dec 31	13,206	1,231	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	314,000	374,678	85,658
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,658
		Tax Required	51,971
Delinquent Comp Rate:	0.0%		0
		Amount of 2024 Ad Valorem Tax	51,971

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Council on Aging			
Unencumbered Cash Balance Jan 1	89,513	253,985	475,135
Receipts:			
Ad Valorem Tax	2,555,967	2,962,457	xxxxxxxxxxxxxxxx
Delinquent Tax	19,551		
Motor Vehicle Tax	196,481	268,643	274,903
Recreational Vehicle Tax	3,525	4,641	4,777
16/20 M Vehicle Tax		2,616	2,544
Commercial Vehicle Tax	5,370	7,236	7,927
Watercraft Tax		2,048	2,997
Grants	386,256	373,513	469,425
Donations	272,887	190,200	190,000
Miscellaneous			
Senior Express Transportation		58,000	55,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	38,545		
Does miscellaneous exceed 10% of Total			
Total Receipts	3,478,582	3,869,354	1,007,573
Resources Available:	3,568,095	4,123,339	1,482,708
Expenditures:			
Salaries	1,612,654	1,473,860	1,722,209
Contractuals	896,923	1,010,239	1,040,500
Commodities	147,223	154,200	145,400
Grants		373,513	456,925
Nutrition Shortfall Grant	62,993		
Transfer to Employee Benefits	594,317	595,392	720,853
Transfer to Equip. Reserve		41,000	18,500
Cash Forward (2025 column)			
Miscellaneous			253,951
Does miscellaneous exceed 10% of Total			
Total Expenditures	3,314,110	3,648,204	4,358,338
Unencumbered Cash Balance Dec 31	253,985	475,135	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,338,021	4,024,004	4,358,338
		Non-Appropriated Balance	210,000
		Total Expenditure/Non-Appr Balance	4,568,338
		Tax Required	3,085,630
Delinquent Comp Rate:	0.0%		0
		Amount of 2024 Ad Valorem Tax	3,085,630

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Juvenile Detention			
Unencumbered Cash Balance Jan 1	81,272	120,235	80,974
Receipts:			
Ad Valorem Tax	329,506	360,363	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,415		
Motor Vehicle Tax	8,148	34,640	33,440
Recreational Vehicle Tax	130	598	581
16/20 M Vehicle Tax		337	309
Commercial Vehicle Tax	458	933	964
Watercraft Tax		264	365
Services	7,403		
LATCF Personnel	50,000		
In Lieu of Tax	17		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	399,077	397,135	35,659
Resources Available:	480,349	517,370	116,633
Expenditures:			
Salaries	168,881	159,178	193,000
Contractual	9,295	169,416	172,476
Commodities	123,220	53,000	
Capital Outlay			
Transfer to Employee Benefits	58,718	54,802	64,755
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	360,114	436,396	430,231
Unencumbered Cash Balance Dec 31	120,235	80,974	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	383,396	436,396	430,231
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			430,231
Tax Required			313,598
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			313,598

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Program Income			
Recycle Materials			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Transfer to Employee Benefits			
Transfer to Capital Improvement			
Transfer to Equipment Reserve			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2024 Ad Valorem Tax			0

CPA Summary

Leavenworth County

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Solid Waste			
Unencumbered Cash Balance Jan 1	449,350	351,522	117,050
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	449	0	
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax			
Watercraft Tax			
Program Income	1,951,923	2,100,000	2,300,000
Recycle Materials	18,142	20,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,970,514	2,120,000	2,315,000
Resources Available:	2,419,864	2,471,522	2,432,050
Expenditures:			
Salaries	554,548	540,000	529,653
Contractual	1,193,886	1,240,000	1,316,775
Commodities	37,369	43,000	46,000
Capital Outlay	0	29,000	34,500
Transfer to Employee Benefits	172,539	192,472	226,277
Transfer to Capital Improvement	0	200,000	160,000
Transfer to Equipment Reserve	110,000	110,000	100,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,068,342	2,354,472	2,413,205
Unencumbered Cash Balance Dec 31	351,522	117,050	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,274,493	2,354,472	2,413,205
		Non-Appropriated Balance	18,845
		Total Expenditure/Non-Appr Balance	2,432,050
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2024 Ad Valorem Tax		0

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
	Amount of 2024 Ad Valorem Tax		0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget ROD Tech	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	416,912	289,069	252,633
Receipts:			
Program Income	90,630	60,000	90,000
Miscellaneous Fees & Charges			
Research & Copies	57,794	40,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	148,424	100,000	140,000
Resources Available:	565,336	389,069	392,633
Expenditures:			
Salaries	9,313	76,936	43,702
Contractuals	59,937	3,500	71,436
Commodities	1,166	36,000	15,500
Capital Outlay	204,358	20,000	7,000
Transfer to Equipment Reserve GIS			22,000
Transfer to Employee Benefits	1,492		9,573
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	276,266	136,436	169,211
Unencumbered Cash Balance Dec 31	289,069	252,633	223,422
2023/2024/2025 Budget Authority Amount	323,286	136,436	169,211

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Clerk Tech			
Unencumbered Cash Balance Jan 1	44,858	30,855	17,855
Receipts:			
Program Income	22,579	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	22,579	20,000	20,000
Resources Available:	67,437	50,855	37,855
Expenditures:			
Contractual	4,158	3,000	31,000
Commodities	32,424	30,000	
Capital Outlay			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	36,582	33,000	31,000
Unencumbered Cash Balance Dec 31	30,855	17,855	6,855
2023/2024/2025 Budget Authority Amount	50,000	33,000	31,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Treasurer Tech	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	19,252	12,093	2,093
Receipts:			
Program Income	22,733	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	22,733	20,000	20,000
Resources Available:	41,985	32,093	22,093
Expenditures:			
Salaries	21,797		20,000
Contractual	2,108	20,000	
Commodities			
Capital Outlay	4,267		
Trans to Equip Reserve		10,000	
Trans to Employee Benefits	1,720		
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	29,892	30,000	20,000
Unencumbered Cash Balance Dec 31	12,093	2,093	2,093
2023/2024/2025 Budget Authority Amount	45,000	30,000	20,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	93,899	85,575	68,661
Receipts:			
Liquor Tax	37,676	33,086	34,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	37,676	33,086	34,000
Resources Available:	131,575	118,661	102,661
Expenditures:			
Contractual	46,000	50,000	50,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	46,000	50,000	50,000
Unencumbered Cash Balance Dec 31	85,575	68,661	52,661
2023/2024/2025 Budget Authority Amount	50,000	50,000	50,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks & Rec	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,838	61,530	49,202
Receipts:			
Liquor Tax	19,692	17,672	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	19,692	17,672	18,000
Resources Available:	61,530	79,202	67,202
Expenditures:			
Contractual	0	30,000	45,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	30,000	45,000
Unencumbered Cash Balance Dec 31	61,530	49,202	22,202
2023/2024/2025 Budget Authority Amount	30,000	30,000	45,000

Adopted Budget

911 Taxes	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	134,209	95,602	390,258
Receipts:			
911 Taxes, LV County	283,686	292,656	288,883
911 Taxes, LV City	336,473	218,000	203,372
Transfer in from General Fund		325,000	350,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	620,159	835,656	842,255
Resources Available:	754,368	931,258	1,232,513
Expenditures:			
Contractual	658,766	534,000	745,600
Commodities		2,000	2,000
Capital Outlay		5,000	
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	658,766	541,000	747,600
Unencumbered Cash Balance Dec 31	95,602	390,258	484,913
2023/2024/2025 Budget Authority Amount	682,000	541,000	747,600

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 20 Year Sales Tax (171)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,212,300	5,445,291	3,232,991
Receipts:			
Sales Tax Collections	5,577,691	5,100,000	5,200,000
Local Assistance & Matching Funds	131,814		
Transportation Study	337,500		
Interest on Idle Funds	117,498		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	6,164,503	5,100,000	5,200,000
Resources Available:	8,376,803	10,545,291	8,432,991
Expenditures:			
Contractual	483,478	5,318,682	6,431,551
Commodities	435,451		
Capital Outlay			
Total Transferred for Principal Payment	1,294,167		
Total Transferred for Interest Payment	718,416		
Transfer to Bond & Interest, 2016 A		645,350	652,900
Transfer to Bond & Interest, 2016 B		678,878	0
Transfer to Bond & Interest, 2020 A		175,965	845,765
Transfer to Bond & Interest, 2022 A		493,425	502,775
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,931,512	7,312,300	8,432,991
Unencumbered Cash Balance Dec 31	5,445,291	3,232,991	0
2023/2024/2025 Budget Authority Amoun	5,100,000	7,312,300	8,432,991

Adopted Budget

Opioid Settlement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,383	212,011	358,857
Receipts:			
Opioid Settlement	206,794	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	206,794	250,000	250,000
Resources Available:	222,177	462,011	608,857
Expenditures:			
Personnel	10,166	71,398	71,398
Employee Benefits		31,756	31,756
Cantractual			45,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	10,166	103,154	148,154
Unencumbered Cash Balance Dec 31	212,011	358,857	460,703
2023/2024/2025 Budget Authority Amoun	0	358,857	148,154

See Tab A

CPA Summary

Leavenworth County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Motor Vehicle		Gen. Equipment Reserve		Gen. Cap. Improvement		Rd & Bridge Equip. Reserv		Capital Road		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	51,034	Cash Balance Jan 1	6,047,343	Cash Balance Jan 1	1,548,556	Cash Balance Jan 1	3,134,356	Cash Balance Jan 1	3,500,948	14,282,237
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	810,013	Transfer Ins	1,341,120	Transfer In	310,000	Sale of Equip.	136,200	Transfer In Rd & Br	748,110	
Miscellaneous	47,679	Miscellaneous	550	Other Income	650,178	Transfer In	550,000	Transfer in LSR	650,000	
								HP 19	284,738	
								E 48 KDOT Share	150,000	
Total Receipts	857,692	Total Receipts	1,341,670	Total Receipts	960,178	Total Receipts	686,200	Total Receipts	1,832,848	5,678,588
Resources Available:	908,726	Resources Available:	7,389,013	Resources Available:	2,508,734	Resources Available:	3,820,556	Resources Available:	5,333,796	19,960,825
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	581,003	Capital Outlay	1,783,250	Contractual	704,599	Capital Outlay	1,049,674	Capital Outlay	1,302,854	
Contractual	1,025									
Commodities	53,285									
Miscellaneous	1,702									
Trans to Emp Ben.	210,972									
Total Expenditures	847,987	Total Expenditures	1,783,250	Total Expenditures	704,599	Total Expenditures	1,049,674	Total Expenditures	1,302,854	5,688,364
Cash Balance Dec 31	60,739	Cash Balance Dec 31	5,605,763	Cash Balance Dec 31	1,804,135	Cash Balance Dec 31	2,770,882	Cash Balance Dec 31	4,030,942	14,272,461 **
										14,272,461 **

**Note: These two block figures should agree.

CPA Summary

Leavenworth County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA		KFAF Addiction Fund								Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	7,586,442	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		7,586,442
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	231,009									
Total Receipts	231,009	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	231,009
Resources Available:	7,817,451	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,817,451
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	1,225,737									
Total Expenditures	1,225,737	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,225,737
Cash Balance Dec 31	6,591,714	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,591,714 **
										6,591,714 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Counties

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2015. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 19-119. County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.

K.S.A. 19-120. Multi-year capital improvement fund. (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 19-15,136. Special building fund. County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

K.S.A. 19-2120. County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than \$25,000,000 and not more than \$35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.

[per **K.S.A. 19-2121**, such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941]

K.S.A. 28-115a. Register of deeds technology fund. Moneys in the fund (certain additional recording fees collected pursuant to K.S.A. 28-115(b)) shall be used by the register of deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of data recorded or stored in the office of the register of deeds.

K.S.A. 44-505D. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-559a. Special road and bridge fund. Authorizes the creation of a special road and bridge fund and for funding of such through levy of an annual property tax of not to exceed two mills.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 68-1135. Special bridge and culvert fund. Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

K.S.A. 79-1008. Special appraisal fund. Counties may create a special appraisal fund to be used for the purpose of assuring that all property in the county is classified and appraised according to law and for employment of or contracting for appraisal assistance, hearing officers or panels and arbitrators.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Leavenworth County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	34.350	Proposed Tax Rate	37.572
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.

CPA Summary for Assumptions

Transfers - Counties

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 8-145. Transfer to general fund from special motor vehicle fund. Any balance remaining in the special motor vehicle fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of

K.S.A. 12-196. Transfer of sales tax proceeds. The board of county commissioners may transfer any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] from the county general fund to the county road and bridge fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 19-119. Transfer to equipment reserve fund. Moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 19-120. Transfer to capital improvements fund. Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. Transfer to worker's compensation reserve fund. Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Local Service Rd & Br			
Unencumbered Cash Balance Jan 1	363,680	420,187	254,168
Receipts:			
Ad Valorem Tax	3,318,491	3,897,586	xxxxxxxxxxxxxxxx
Delinquent Tax	32,264		
Motor Vehicle Tax	353,347	341,730	362,049
Recreational Vehicle Tax	9,236	8,790	8,968
16/20 M Vehicle Tax		6,613	7,082
Commercial Vehicle Tax	12,749	11,849	13,718
Watercraft Tax		4,065	6,041
Special City/County Highway	427,594	444,648	424,859
In Lieu of	141		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,153,822	4,715,281	822,717
Resources Available:	4,517,502	5,135,468	1,076,885
Expenditures:			
Personal Services	796,719	775,400	788,667
Contractual	18,077	24,700	25,700
Commodities	1,986,311	2,500,000	2,649,000
Transfer to Equip Reserve	350,000	500,000	500,000
Transfer to Employee Benefits	296,208	305,200	359,687
Transfer to Capital Roads	650,000	776,000	776,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	4,097,315	4,881,300	5,099,054
Unencumbered Cash Balance Dec 31	420,187	254,168	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,363,225	4,881,300	5,099,054
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,099,054
		Tax Required	4,022,169
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	4,022,169

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	159,599	179,234	179,234
Receipts:			
Special Assessments	55,402	54,331	54,331
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	55,402	54,331	54,331
Resources Available:	215,001	233,565	233,565
Expenditures:			
Contractual	20,311	35,900	35,900
Commodities		2,975	2,975
Transfer Out	15,456	15,456	15,456
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	35,767	54,331	54,331
Unencumbered Cash Balance Dec 31	179,234	179,234	179,234
2023/2024/2025 Budget Authority Amount	54,331	54,331	54,331

Adopted Budget

Sewer 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	299,353	339,406	332,414
Receipts:			
Special Assessments	72,084	72,092	72,092
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	72,084	72,092	72,092
Resources Available:	371,437	411,498	404,506
Expenditures:			
Contractual	18,598	63,050	63,050
Commodities	649	3,250	3,250
Transfer Out	12,784	12,784	12,784
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	32,031	79,084	79,084
Unencumbered Cash Balance Dec 31	339,406	332,414	325,422
2023/2024/2025 Budget Authority Amount	79,084	79,084	79,084

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer 3	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,240	43,239	42,739
Receipts:			
Special Assessments	102,211	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	102,211	103,212	103,212
Resources Available:	146,451	146,451	145,951
Expenditures:			
Contractual	33,000	33,500	33,500
Commodities			
Debt Service	70,212	70,212	70,212
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	103,212	103,712	103,712
Unencumbered Cash Balance Dec 31	43,239	42,739	42,239
2023/2024/2025 Budget Authority Amount	103,712	103,712	103,712

Adopted Budget Sewer 5	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	122,907	125,950	123,900
Receipts:			
Special Assessments	17,424	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,424	17,424	17,424
Resources Available:	140,331	143,374	141,324
Expenditures:			
Contractual	4,444	7,250	7,250
Commodities	1,313	3,600	3,600
Transfer Out	8,624	8,624	8,624
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,381	19,474	19,474
Unencumbered Cash Balance Dec 31	125,950	123,900	121,850
2023/2024/2025 Budget Authority Amount	19,474	19,474	19,474

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer 6	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,678	6,678	6,678
Receipts:			
Special Assessments	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	6,678	6,678	6,678
Expenditures:			
Contractual	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	6,678	6,678	6,678
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

Sewer 7	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,013	29,014	29,013
Receipts:			
Special Assessments	63,919	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	63,919	63,919	63,919
Resources Available:	92,932	92,933	92,932
Expenditures:			
Contractual	40,000	40,000	40,000
Debt Service	23,918	23,920	23,920
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	63,918	63,920	63,920
Unencumbered Cash Balance Dec 31	29,014	29,013	29,012
2023/2024/2025 Budget Authority Amount	63,920	63,920	63,920

CPA Summary

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Leavenworth County Special- Other Funds

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Local Service Reserve										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,168,583	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,168,583
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc Revenue	70,550									
Transfer In	350,000									
Reimb	135									
Total Receipts	420,685	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	420,685
Resources Available:	1,589,268	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1,589,268
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	431,391									
Total Expenditures	431,391	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	431,391
Cash Balance Dec 31	1,157,877	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,157,877 **
										1,157,877 **

**Note: These two block figures should agree.

CPA Summary

Leavenworth County Special- Other Funds

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Counties

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2015. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 19-119. County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.

K.S.A. 19-120. Multi-year capital improvement fund. (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 19-15,136. Special building fund. County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

K.S.A. 19-2120. County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than \$25,000,000 and not more than \$35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.

[per **K.S.A. 19-2121**, such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941]

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K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 68-1135. Special bridge and culvert fund. Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

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K.S.A. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Leavenworth County Special- Other Funds
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	8.724	Proposed Tax Rate	9.003
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Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

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