2026

CERTIFICATE

To the Clerk of Leavenworth, State of Kansas
We, the undersigned, officers of
Leavenworth
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 expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	29,879,184	5,082,683	
Debt Service	10-113	8	3,198,175	1,921,433	
Library	12-1220	8	1,352,028	1,251,740	
Library Employee Benefit	12-16,102	9	434,697	407,233	
Police Pension Fund	13-14a01	9	184,652	16,356	
Fire Pension Fund	13-14a02	10	360,077	43,060	
Recreation Fund	12-1927	10	3,214,830	828,486	
Special Highway		11	1,552,893		
CVB		11	1,579,299		
Probation		12	280,607		
Economic Development		12	2,346,511		
Business & Technology Park		13	304,572		
CIP Sales Tax		13	2,532,880		
Countywide Sales Tax		14	4,139,639		
Sewer		14	11,866,531		
Refuse		15	4,100,883		
Storm Water		15	1,975,693		
Auto TIF		16	644,600		
Hotel TIF		16	1,616,878		
Retail TIF		17	88,500		
		17			
		0			
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals		xxxxxx	71,653,129	9,550,991	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		20			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	25.504
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Sept 26, 2025

Fran Keppler
County Clerk

Governing Body

CPA Summary

Leavenworth

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,338,519	433,948	4,489	757	12,127	1,975
Debt Service	2,197,975	219,846	2,275	383	6,143	1,000
Library	1,100,927	110,117	1,140	192	3,077	501
Library Employee Benefit	308,765	30,883	320	54	863	140
Police Pension Fund	6,316	632	7	1	18	3
Fire Pension Fund	51,475	5,149	53	9	144	23
Recreation Fund	510,650	51,076	529	89	1,427	232
TOTAL	8,514,627	851,651	8,813	1,485	23,799	3,874

County Treas Motor Vehicle Estimate	851,651
County Treas Recreational Vehicle Estimate	8,813
County Treas 16/20M Vehicle Estimate	1,485
County Treas Commercial Vehicle Tax Estimate	23,799
County Treas Watercraft Tax Estimate	3,874

Motor Vehicle Factor	0.10002
Recreational Vehicle Factor	0.00104
16/20M Vehicle Factor	0.00017
Commercial Vehicle Factor	0.00280
Watercraft Factor	0.00045

Leavenworth 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Grant Matching Fund	525,362	100,000	1,066,678	K.S.A. 12-1,118
General Fund	Capital Project Fund	1,419,250			K.S.A. 12-1,118
General Fund	Street & Alley Mtce Fund	-		96,052	K.S.A. 12-1,119
CIP Sales Tax Fund	Recreation Fund	1,812,682	2,239,926	1,638,404	K.S.A 12-1, 118
CIP Sales Tax Fund	Capital Project Fund	1,912,579	374,396	600,000	K.S.A. 12-1,118
CIP Sales Tax Fund	Bond & Interest Fund	-	428,288	150,413	K.S.A. 12-197
Countywide Sales Tax Fu	Capital Project Fund	2,013,757	1,492,434	1,513,999	K.S.A. 12-1,118
Countywide Sales Tax Fu	Streets Capital Projects Fu	1,303,599	1,482,502	1,780,750	K.S.A. 12-1,118
Countywide Sales Tax Fu	Bond & Interest Fund	1,200,000	834,080	840,781	K.S.A. 12-197
Countywide Sales Tax Fu	Streets Fund	-	98,391	196,439	K.S.A. 12-1,119
Police Seizure Fund	General Fund	11,607			K.S.A. 79-2925
Grant Matching Fund	General Fund	316,707			K.S.A. 12-1,118
Capital Projects Fund	CIP Sales Tax Fund	10,639			K.S.A. 12-1,118
Capital Projects Fund	Countywide Sales Tax Fu	86,251			K.S.A. 12-1,118
Streets Capital Projects Fu	Countywide Sales Tax Fu	292,687			K.S.A. 12-1,118
ARPA Fund	General Fund	30,656			K.S.A 12-1663
ARPA Fund	Capital Project Fund	600,146			K.S.A. 12-1,118
ARPA Fund	Streets Capital Projects Fu	8,628			K.S.A. 12-1,118
ARPA Fund	Sewer Fund	1,202,476			K.S.A 12-1663
Special Park Gift Fund	Recreation Fund		10,000	10,000	K.S.A. 14-2004
Economic Development F	Streets Capital Projects Fund		-	815,654	K.S.A. 12-1,118
	Totals	12,747,026	7,060,017	8,709,170	
	Adjustments				
	Adjusted Totals	12,747,026	7,060,017	8,709,170	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Leavenworth

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2017-A Bus & Tech Park	2/1/2017	9/1/2026	3.42	4,910,000	3,665,000	3/1;9/1	9/1	122,390	235,000	115,693	245,000
2017-B Pvmt Management	6/13/2017	9/1/2036	2.51	1,640,000	540,000	3/1;9/1	9/1	14,498	175,000	9,948	180,000
2018-A Pvmt Management	6/20/2018	9/1/2027	3.02	1,410,000	615,000	3/1;9/1	9/1	18,650	150,000	14,150	150,000
2019-A Pvmt Management	6//27/2019	9/1/2028	3.00	1,340,000	725,000	3/1;9/1	9/1	21,750	135,000	17,700	140,000
2020-A Pvmt Management	6/25/2020	9/1/2032	1.00	1,375,000	845,000	3/1;9/1	9/1	13,750	135,000	11,725	140,000
2020-A Refunding	6/25/2020	9/1/2032	1.00	1,020,000	190,000	3/1;9/1	9/1	2,850	190,000	0	0
2021-A Thornton & 10th Ave	5/12/2021	9/1/2036	1.25 - 3.0	6,040,000	5,045,000	3/1;9/1	9/1	108,388	365,000	97,438	380,000
2021-A New Lawrence Road	5/12/2021	9/1/2031	1.25 - 3.0	365,000	265,000	3/1;9/1	9/1	6,650	35,000	5,600	35,000
2021-A Pavement Managemer	5/12/2021	9/1/2031	1.25 - 3.0	1,320,000	970,000	3/1;9/1	9/1	24,313	125,000	20,563	130,000
2021-A 100' Ariel Ladder	5/12/2021	9/1/2031	1.25 - 3.0	1,310,000	965,000	3/1;9/1	9/1	24,163	125,000	20,413	130,000
2021-B Refunding 2013-A &	5/12/2021	9/1/2031	3.0-4.0	2,935,000	1,505,000	3/1;9/1	9/1	58,550	670,000	31,750	455,000
2022-A Pavement Managemer	6/3/2022	9/1/2032	2.00	1,435,000	1,180,000	3/1;9/1	9/1	23,600	135,000	20,900	140,000
2024-A Fire Station #3	5/9/2024	9/1/2034	4.00	4,885,000	4,885,000	3/1;9/1	9/1	256,191	350,000	181,400	430,000
2020-A-Sewer	6/25/2020	9/1/2032	1.00	3,075,000	2,135,000	3/1;9/1	9/1	35,175	400,000	29,175	235,000
2020-A-Stormwater	6/25/2020	9/1/2032	2.00	2,430,000	1,500,000	3/1;9/1	9/1	24,425	240,000	20,825	245,000
						3/1;9/1	9/1				
Total G.O. Bonds					**25,030,000**			**755,341**	**3,465,000**	**597,278**	**3,035,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
A2022 - Temp Note	6/1/2022	12/1/2025	1.60	2,125,000	275,000	3/1;9/1	12/1	4,125	275,000	0	0
Total Other					**275,000**			**4,125**	**275,000**	**0**	**0**
Total Indebtedness					**25,305,000**			**759,466**	**3,740,000**	**597,278**	**3,035,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	0	0	0

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: Leavenworth
Leavenworth

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$1,075,256	$1,251,740
Delinquent Tax	$12,454	$13,771
Motor Vehicle Tax	$105,731	$110,117
Recreational Vehicle Tax	$0	$1,140
16/20M Vehicle Tax	$0	$192
TOTAL TAXES	$1,193,441	$1,376,960
Difference in Total Taxes:	$183,519	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$315,777,776	$333,837,941
Did Assessed Valuation Decrease?	No	
Levy Rate	3.486	3.750
Difference in Levy Rate:	0.264	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,868,624	8,697,292	6,656,589
Receipts:			
Ad Valorem Tax	4,212,893	4,237,354	xxxxxxxxxxxxxxxxxx
Delinquent Tax	95,754	67,000	96,000
Motor Vehicle Tax	568,353	570,000	433,948
Recreational Vehicle Tax			4,489
16/20M Vehicle Tax			757
Commercial Vehicle Tax			12,127
Watercraft Tax			1,975
Gross Earning (Intangible) Tax			0
Special Assessments	44,801	45,000	46,000
Mineral Production Tax			
Local Alcoholic Liquor	90,190	94,700	94,700
Compensating Use Tax	2,589,831	2,820,000	2,989,200
Local Sales Tax	7,641,874	7,500,000	7,650,000
Franchise Tax	2,905,759	3,023,240	2,949,904
Federal Grants	2,145	2,600	2,600
State Grants	48,576		
911 Fees	208,146	210,000	210,000
Licenses & Permits	393,455	423,850	433,850
Charges for Services	2,306,391	2,304,256	2,290,606
Transfer from Seizured Funds	11,607		
Transfer from Grant Matching Fund	316,707		
Transfer from ARPA Fund	30,656		
Less: Estimated Neighborhood Revitalization			(61,068)
In Lieu of Taxes (IRB)	720	750	750
Interest on Idle Funds	1,630,353	1,300,000	1,000,000
Neighborhood Revitalization Rebate			0
Miscellaneous	52,276	39,375	39,375
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,150,487**	**22,638,125**	**18,195,213**
Resources Available:	**33,019,111**	**31,335,417**	**24,851,802**

Leavenworth

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	33,019,111	31,335,417	24,851,802
Expenditures:			
City Commission	75,416	82,163	83,256
City Administration	963,573	1,499,439	1,052,607
Information Technology	755,802	1,068,913	1,049,309
City Clerk	416,298	551,411	476,648
Human Resources	403,075	447,623	396,190
Finance	2,671,129	884,712	1,639,956
Police Department	9,450,127	10,189,802	10,039,711
Fire Department	5,962,936	6,149,853	6,034,682
Engineering & Inspections	1,650,742	1,783,695	1,734,128
Municipal Service Center	1,240,755	1,267,704	1,250,576
Planning & Community Development	731,966	753,513	747,294
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	24,321,819	24,678,828	24,504,357
Cash Reserve (2026 column)			5,374,827
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,321,819**	**24,678,828**	**29,879,184**
Unencumbered Cash Balance Dec 31	8,697,292	6,656,589	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	33,344,844	30,271,224	29,879,184
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,879,184
		Tax Required	5,027,382
	Delinquent Comp Rate:	1.1%	55,301
		Amount of 2025 Ad Valorem Tax	5,082,683

CPA Summary

Leavenworth 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
City Commission			
Salaries	34,530	33,863	34,706
Contractual	40,338	46,100	47,650
Commodities	548	2,200	900
Capital Outlay			
Total	**75,416**	**82,163**	**83,256**
City Administration			
Salaries	697,272	835,034	822,386
Contractual	246,162	654,355	224,371
Commodities	20,139	10,050	5,850
Capital Outlay			
Total	**963,573**	**1,499,439**	**1,052,607**
Information Technology			
Salaries	233,412	364,359	345,305
Contractual	511,334	691,554	691,004
Commodities	11,056	13,000	13,000
Capital Outlay			
Total	**755,802**	**1,068,913**	**1,049,309**
City Clerk			
Salaries	215,902	289,735	220,998
Contractual	196,454	258,676	252,650
Commodities	3,942	3,000	3,000
Capital Outlay			
Total	**416,298**	**551,411**	**476,648**
Human Resources			
Salaries	356,676	377,773	344,840
Contractual	44,056	67,050	48,550
Commodities	2,343	2,800	2,800
Capital Outlay			
Total	**403,075**	**447,623**	**396,190**
Finance			
Salaries	582,554	633,262	630,221
Contractual	140,738	147,950	133,000
Commodities	3,225	3,500	3,000
Transfer to Capital Projects Fund	1,419,250		
Transfer to Streets Fund			52,958
Transfer to Grant Matching Fund	525,362	100,000	820,777
Total	**2,671,129**	**884,712**	**1,639,956**
Police Department			
Salaries	8,043,494	8,470,210	8,348,830
Contractual	1,079,869	1,347,819	1,382,368
Commodities	326,764	371,773	308,513
Capital Outlay			
Total	**9,450,127**	**10,189,802**	**10,039,711**
Fire Department			
Salaries	5,526,225	5,704,388	5,613,517
Contractual	292,743	292,065	283,965
Commodities	143,968	153,400	137,200
Capital Outlay			
Total	**5,962,936**	**6,149,853**	**6,034,682**
Page 1 - Total	**20,698,356**	**20,873,916**	**20,772,359**

Leavenworth 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Engineering & Inspections			
Salaries	820,595	951,145	916,628
Contractual	812,713	789,925	784,775
Commodities	17,434	26,375	32,725
Capital Outlay		16,250	
Total	**1,650,742**	**1,783,695**	**1,734,128**
Municipal Service Center			
Salaries	270,726	285,744	270,876
Contractual	313,317	323,510	321,250
Commodities	649,804	658,450	658,450
Capital Outlay	6,908		
Total	**1,240,755**	**1,267,704**	**1,250,576**
Planning & Community Development			
Salaries	564,209	569,273	561,554
Contractual	159,636	175,280	174,780
Commodities	8,121	8,960	10,960
Capital Outlay			
Total	**731,966**	**753,513**	**747,294**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	3,623,463	3,804,912	3,731,998
Page 1 -Total	**20,698,356**	**20,873,916**	**20,772,359**
Grand Total	**24,321,819**	**24,678,828**	**24,504,357**

(Note: Should agree with general sub-totals.)

Leavenworth 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	290,080	168,784	56,382
Receipts:			
Ad Valorem Tax	1,811,263	2,146,723	xxxxxxxxxxxxxxxxx
Delinquent Tax	41,194	41,000	41,000
Motor Vehicle Tax	234,012	235,000	219,846
Recreational Vehicle Tax			2,275
16/20M Vehicle Tax			383
Commercial Vehicle Tax			6,143
Watercraft Tax			1,000
Payment in lieu of taxes	310		
Special Assessments	2,375	2,373	2,375
Transfer from CIP Sales Tax Fund		428,288	150,413
Transfer from Countywide Sales Tax Fund	1,200,000	834,080	840,781
Less: Estimated Neighborhood Revitalization			-22,950
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,289,154	3,687,464	1,241,266
Resources Available:	3,579,234	3,856,248	1,297,648
Expenditures:			
Principal Payment	2,890,000	2,825,000	2,555,000
Interest Expense	520,450	699,866	547,278
Temporary Note Payment		275,000	
Cash Reserve (2026 column)			95,897
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,410,450	3,799,866	3,198,175
Unencumbered Cash Balance Dec 31	168,784	56,382	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,614,971	3,884,624	3,198,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,198,175
		Tax Required	1,900,527
	Delinquent Comp Rate:	1.1%	20,906
		Amount of 2025 Ad Valorem Tax	1,921,433

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	1,026,244	1,075,256	xxxxxxxxxxxxxxxxx
Delinquent Tax	20,730	12,454	13,771
Motor Vehicle Tax	118,889	105,731	110,117
Recreational Vehicle Tax			1,140
16/20M Vehicle Tax			192
Commercial Vehicle Tax			3,077
Watercraft Tax			501
Payment in lieu of taxes	175		
Less Delinquent Taxes & NRA			
Less: Estimated Neighborhood Revialization			-14,891
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,166,038	1,193,441	113,907
Resources Available:	1,166,038	1,193,441	113,907
Expenditures:			
Operating Transfer	1,166,038	1,193,441	1,352,028
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,166,038	1,193,441	1,352,028
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,206,418	1,193,441	1,352,028
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,352,028
		Tax Required	1,238,121
	Delinquent Comp Rate:	1.1%	13,619
		Amount of 2025 Ad Valorem Tax	1,251,740

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	272,747	0	0
Receipts:			
Ad Valorem Tax		301,565	xxxxxxxxxxxxxxxx
Delinquent Tax	5,394	3,494	4,480
Motor Vehicle Tax	32,233	28,116	30,883
Recreational Vehicle Tax			320
16/20M Vehicle Tax			54
Commercial Vehicle Tax			863
Watercraft Tax			140
Payment in lieu of taxes	47		
Less: Estimated Neighborhood Revitalization			-4,845
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,674**	**333,175**	**31,895**
Resources Available:	**310,421**	**333,175**	**31,895**
Expenditures:			
Operating Transfers	310,421	333,175	434,697
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**310,421**	**333,175**	**434,697**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	318,530	333,175	434,697
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	434,697
		Tax Required	402,802
	Delinquent Comp Rate:	1.1%	4,431
		Amount of 2025 Ad Valorem Tax	407,233

Adopted Budget **Police Pension Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	158,906	164,392	160,788
Receipts:			
Ad Valorem Tax	13,781	6,169	xxxxxxxxxxxxxxxx
Delinquent Tax	308	220	220
Motor Vehicle Tax	1,787	1,432	632
Recreational Vehicle Tax			7
16/20M Vehicle Tax			1
Commercial Vehicle Tax			18
Watercraft Tax			3
Payment in lieu of taxes	2		
Less: Estimated Neighborhood Revitalization			-195
Interest on Idle Funds	7,410	7,000	7,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,288**	**14,821**	**7,686**
Resources Available:	**182,194**	**179,213**	**168,474**
Expenditures:			
Pension Payment - Police	17,802	18,425	18,425
Cash Reserve (2026 column)			166,227
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,802	18,425	184,652
Unencumbered Cash Balance Dec 31	164,392	160,788	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	171,289	179,346	184,652
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	184,652
		Tax Required	16,178
	Delinquent Comp Rate:	1.1%	178
		Amount of 2025 Ad Valorem Tax	16,356

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Pension Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	264,971	304,155	301,146
Receipts:			
Ad Valorem Tax	94,909	50,275	xxxxxxxxxxxxxxxx
Delinquent Tax	596	550	474
Motor Vehicle Tax	1,383	9,784	5,149
Recreational Vehicle Tax			53
16/20M Vehicle Tax			9
Commercial Vehicle Tax			144
Watercraft Tax			23
Payment in lieu of taxes	16		
Less: Estimated Neighborhood Revitalization			-512
Interest on Idle Funds	14,374	11,000	11,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**111,278**	**71,609**	**16,340**
Resources Available:	**376,249**	**375,764**	**317,486**
Expenditures:			
Pension Payment - Fire	72,094	74,618	74,618
Cash Reserve (2026 column)			285,459
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,094**	**74,618**	**360,077**
Unencumbered Cash Balance Dec 31	304,155	301,146	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	343,004	374,727	360,077
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	360,077
		Tax Required	42,591
	Delinquent Comp Rate:	1.1%	469
		Amount of 2025 Ad Valorem Tax	43,060

Adopted Budget **Recreation Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	266,873	47,165	123,466
Receipts:			
Ad Valorem Tax	474,148	498,743	xxxxxxxxxxxxxxxx
Delinquent Tax	10,430	5,776	9,114
Motor Vehicle Tax	60,975	48,880	51,076
Recreational Vehicle Tax			529
16/20M Vehicle Tax			89
Commercial Vehicle Tax			1,427
Watercraft Tax			232
Transfer from CIP Sales Tax Fund	1,812,682	2,239,926	1,638,245
Payment in lieu of taxes	81		
Transfer from Special Parks Gift Fund		10,000	10,000
Charges for Services	441,711	488,600	470,035
Liquor Tax	90,190	94,700	94,700
Less: Estimated Neighborhood Revitalization			-9,856
Neighborhood Revitalization Rebate			0
Miscellaneous	11,670	6,601	6,301
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,901,887**	**3,393,226**	**2,271,892**
Resources Available:	**3,168,760**	**3,440,391**	**2,395,358**
Expenditures:			
Salaries, Taxes, & Benefits	1,947,254	2,148,631	2,045,687
Contractual Services	922,584	931,155	923,979
Commodities	251,475	237,139	244,839
Cash Reserve (2026 column)			325
Miscellaneous	282		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,121,595**	**3,316,925**	**3,214,830**
Unencumbered Cash Balance Dec 31	47,165	123,466	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,332,156	3,299,329	3,214,830
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,214,830
		Tax Required	819,472
	Delinquent Comp Rate:	1.1%	9,014
		Amount of 2025 Ad Valorem Tax	828,486

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	463,766	395,787	158,026
Receipts:			
State of Kansas Gas Tax	1,007,251	976,420	976,420
County Transfers Gas	82,248	97,850	97,850
Highway Connecting Links	70,729	70,700	70,700
Insurance Proceeds	29,802		
Transfer from County Wide Sales Tax		98,392	249,397
Interest on Idle Funds			
Miscellaneous	754	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,190,784	1,243,862	1,394,867
Resources Available:	1,654,550	1,639,649	1,552,893
Expenditures:			
Salaries, taxes and benefits	737,144	896,848	974,573
Contractual services	282,995	279,150	255,620
Commodities	219,656	300,625	312,700
Capital outlay	18,968	5,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,258,763	1,481,623	1,552,893
Unencumbered Cash Balance Dec 31	395,787	158,026	0
2024/2025/2026 Budget Authority Amount:	1,426,694	1,661,120	1,552,893

0

Adopted Budget

CVB	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	683,031	823,997	732,299
Receipts:			
Transient Guest Tax	838,721	800,000	800,000
Charges for Services	8,235	12,000	12,000
Miscellaneous Revenue	24,939	23,500	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	871,895	835,500	847,000
Resources Available:	1,554,926	1,659,497	1,579,299
Expenditures:			
Salaries, Taxes & Benefits	231,584	249,548	242,467
Contractual Services	494,724	617,450	691,900
Commodities	4,621	10,200	10,200
Capital Outlay		50,000	
Cash Reserve (2026 column)			634,732
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	730,929	927,198	1,579,299
Unencumbered Cash Balance Dec 31	823,997	732,299	0
2024/2025/2026 Budget Authority Amount:	1,341,724	1,404,412	1,579,299

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Probation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	112,544	107,247	85,607
Receipts:			
Liquor Tax	90,190	91,000	91,000
Charges for Services	93,832	96,500	104,000
Miscellaneous Revenue	4,601		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**188,623**	**187,500**	**195,000**
Resources Available:	**301,167**	**294,747**	**280,607**
Expenditures:			
Salaries, Taxes & Benefits	164,685	165,990	179,382
Contractual Services	22,740	34,750	25,050
Commodities	6,495	8,400	8,400
Cash Reserve (2026 column)			67,775
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**193,920**	**209,140**	**280,607**
Unencumbered Cash Balance Dec 31	107,247	85,607	0
2024/2025/2026 Budget Authority Amount:	346,258	302,686	280,607

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,316,079	1,612,331	1,740,151
Receipts:			
Countywide Sales Tax	571,786	583,500	606,360
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**571,786**	**583,500**	**606,360**
Resources Available:	**1,887,865**	**2,195,831**	**2,346,511**
Expenditures:			
Salaries, Taxes & Benefits	47,044	57,557	48,868
Contractual Services	226,295	396,723	396,723
Commodities	2,195	1,400	1,400
Transfer to Street Capital Projects Fund			815,654
Cash Reserve (2026 column)			1,083,866
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**275,534**	**455,680**	**2,346,511**
Unencumbered Cash Balance Dec 31	1,612,331	1,740,151	0
2024/2025/2026 Budget Authority Amount:	1,910,899	2,072,273	2,346,511

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Business & Technology Park**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	337,846	328,072	304,572
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**337,846**	**328,072**	**304,572**
Expenditures:			
Contractual Services	9,774	23,500	23,500
Cash Reserve (2026 column)			281,072
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,774**	**23,500**	**304,572**
Unencumbered Cash Balance Dec 31	328,072	304,572	0
2024/2025/2026 Budget Authority Amount:	322,231	301,346	304,572

Adopted Budget

CIP Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,693,930	585,490	12,880
Receipts:			
Local Sales Tax	2,518,683	2,470,000	2,520,000
Sale of Equipment/Insurance Proceeds	56,553		
Transfer from Capital Projects Fund	10,639		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,585,875**	**2,470,000**	**2,520,000**
Resources Available:	**4,279,805**	**3,055,490**	**2,532,880**
Expenditures:			
Transfer to Recreation Fund	1,812,682	2,239,926	1,638,245
Transfer to Bond & Interest Fund		428,288	150,413
Transfer to Grant Matching Fund			
Transfer to Capital Projects Fund	1,881,633	374,396	600,000
Cash Reserve (2026 column)			144,222
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,694,315**	**3,042,610**	**2,532,880**
Unencumbered Cash Balance Dec 31	585,490	12,880	0
2024/2025/2026 Budget Authority Amount:	4,517,799	4,441,500	2,532,880

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Countywide Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,675,801	1,777,503	703,599
Receipts:			
Countywide Sales Tax	3,240,120	3,306,500	3,436,040
Transfer from Capital Projects Fund	86,251		
Transfer from Street Projects Fund	292,687		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,619,058**	**3,306,500**	**3,436,040**
Resources Available:	**6,294,859**	**5,084,003**	**4,139,639**
Expenditures:			
Transfer to Streets Fund	0	98,391	196,439
Transfer to Bond & Interest Fund	1,200,000	834,080	840,781
Transfer to Capital Projects Fund	2,013,757	1,242,434	1,008,011
Transfer to Street Projects Fund	1,303,599	2,205,499	1,780,750
Cash Reserve (2026 column)			313,658
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,517,356**	**4,380,404**	**4,139,639**
Unencumbered Cash Balance Dec 31	1,777,503	703,599	0
2024/2025/2026 Budget Authority Amount:	5,906,503	5,126,395	4,139,639

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,673,382	6,782,199	6,274,613
Receipts:			
Charges for Services	5,459,281	5,469,498	5,586,918
Transfer from the ARPA Fund	1,202,476		
Interest on Idle Funds			
Miscellaneous	3,961	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,665,718**	**5,474,498**	**5,591,918**
Resources Available:	**11,339,100**	**12,256,697**	**11,866,531**
Expenditures:			
Salaries, Taxes & Benefits	1,453,472	1,553,989	1,523,215
Contractual Services	2,032,081	1,982,370	2,006,970
Commodities	416,613	500,550	555,550
Capital Outlay	221,764	1,510,000	4,403,000
Debt Service	432,806	435,175	264,175
Cash Reserve (2026 column)			3,113,621
Miscellaneous	165		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,556,901**	**5,982,084**	**11,866,531**
Unencumbered Cash Balance Dec 31	6,782,199	6,274,613	0
2024/2025/2026 Budget Authority Amount:	8,753,980	8,798,691	11,866,531

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,774,846	1,595,284	1,509,717
Receipts:			
State Grant	5,625		
Charges for Services	2,329,639	2,384,080	2,587,166
Interest on Idle Funds			
Miscellaneous	8793	4000	4000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,344,057**	**2,388,080**	**2,591,166**
Resources Available:	**4,118,903**	**3,983,364**	**4,100,883**
Expenditures:			
Salaries, Taxes, & Benefits	950,324	1,015,582	1,011,947
Contractual Services	1,128,217	1,111,405	1,140,405
Commodities	197,758	132,660	163,660
Capital Outlay	247,320	214,000	486,000
Cash Reserve (2026 column)			1,298,871
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,523,619**	**2,473,647**	**4,100,883**
Unencumbered Cash Balance Dec 31	1,595,284	1,509,717	0
2024/2025/2026 Budget Authority Amount:	3,715,444	4,080,430	4,100,883

Adopted Budget

Storm Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	381,649	875,196	645,693
Receipts:			
Storm Water Impact Fee	1,334,428	1,330,000	1,330,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,334,428**	**1,330,000**	**1,330,000**
Resources Available:	**1,716,077**	**2,205,196**	**1,975,693**
Expenditures:			
Salaries, Taxes & Benefits	46,690	45,901	49,123
Contractual Services	69,080		
Capital Outlay	459,086	1,249,177	1,249,177
Debt Service	266,025	264,425	264,425
Cash Reserve (2026 column)			412,968
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**840,881**	**1,559,503**	**1,975,693**
Unencumbered Cash Balance Dec 31	875,196	645,693	0
2024/2025/2026 Budget Authority Amount:	2,465,502	1,559,503	1,975,693

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto TIF**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	179,228	19,316	0
Receipts:			
Local Sales Tax - CID	369,918	409,600	409,600
Local Sales Tax		39,000	39,000
Tax Increment Taxes	196,589	196,000	196,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**566,507**	**644,600**	**644,600**
Resources Available:	**745,735**	**663,916**	**644,600**
Expenditures:			
Contractual Services - Admin & Supervision	9,487	15,000	15,000
Contractual Services - Operating Transfer	716,932	648,916	629,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**726,419**	**663,916**	**644,600**
Unencumbered Cash Balance Dec 31	19,316	0	0
2024/2025/2026 Budget Authority Amount:	879,906	820,000	644,600

Adopted Budget

Hotel TIF	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	495,037	682,178	837,178
Receipts:			
Tax Increment Taxes	448,393	448,000	448,000
Local Sales Tax - CID	255,211	254,700	254,700
Local Sales Tax	77,148	77,000	77,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**780,752**	**779,700**	**779,700**
Resources Available:	**1,275,789**	**1,461,878**	**1,616,878**
Expenditures:			
Contractual Services - Admin & Supervision	11,193	15,000	15,000
Contractual Services - Operating Transfer	582,418	609,700	824,113
Cash Reserve (2026 column)			777,765
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**593,611**	**624,700**	**1,616,878**
Unencumbered Cash Balance Dec 31	682,178	837,178	0
2024/2025/2026 Budget Authority Amount:	1,131,016	1,119,381	1,616,878

CPA Summary

Leavenworth 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Retail TIF**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,070	5,599	0
Receipts:			
Local Sales Tax	8,678	9,000	9,000
Local Sales Tax - CID	50,538	50,500	50,500
Tax Increment Taxes	28,703	29,000	29,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**87,919**	**88,500**	**88,500**
Resources Available:	**94,989**	**94,099**	**88,500**
Expenditures:			
Contractual Services - Admin & Supervision	4,629	5,000	5,000
Contractual Services - Operating Transfer	84,761	89,099	83,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**89,390**	**94,099**	**88,500**
Unencumbered Cash Balance Dec 31	5,599	0	0
2024/2025/2026 Budget Authority Amount:	144,124	195,000	88,500

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Leavenworth

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Planters II		**Section 8**		**CDBG**		**Police Seizure**		**Police Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	532,869	Cash Balance Jan 1	742,644	Cash Balance Jan 1	0	Cash Balance Jan 1	97,469	Cash Balance Jan 1		1,372,982
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grants	680,865	Federal Grants	2,531,409	Federal Grants	345,080	Bonds	9,293	Federal Grants	235,912	
Charges for services	474,031	Portabilities - In	134,705			Interest Income	3,156			
Interest Income	9,683	Interest Income	500			Miscellaneous Income	425			
Miscellaneous Income	6,901	Miscellaneous Income	620							
Total Receipts	1,171,480	Total Receipts	2,667,234	Total Receipts	345,080	Total Receipts	12,874	Total Receipts	235,912	4,432,580
Resources Available:	1,704,349	Resources Available:	3,409,878	Resources Available:	345,080	Resources Available:	110,343	Resources Available:	235,912	5,805,562
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries, Taxes & Benefit	301,777	Salaries, Taxes & Benefit	138,300	Salaries, Taxes & Benefit	82,567	Refunds	4,536	Salaries, Taxes & Benefit	1,296	
Contractual Services	456,759	Contractual Services	18,043	Contractual Services	2,954	Other Operating Expense	50	Operating Transfers	12,606	
Commodities	55,754	Commodities	3,673	Grant Payments	187,539	Tmafer to General Fund	11,606	Capital Outlay	222,010	
Capital Outlay	310,705	Housing Assistance	2,363,272	Capital Outlay	72,020					
Miscellaneous	216									
Total Expenditures	1,125,211	Total Expenditures	2,523,288	Total Expenditures	345,080	Total Expenditures	16,192	Total Expenditures	235,912	4,245,683
Cash Balance Dec 31	579,138	Cash Balance Dec 31	886,590	Cash Balance Dec 31	0	Cash Balance Dec 31	94,151	Cash Balance Dec 31	0	1,559,879 **
										1,559,879 **

**Note: These two block figures should agree.

CPA Summary

Leavenworth

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		**Street Projects**		**Grant Matching Fund**		**ARPA Fund**		**Special Park Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,455,879	Cash Balance Jan 1	5,166,766	Cash Balance Jan 1	344,501	Cash Balance Jan 1	2,798,786	Cash Balance Jan 1	59,579	9,825,511
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal & State Grants	117,367	FFE Funds	465,090	Federal Grants	244,154			Fees for Service	15,076	
Interest Income	145,709	Charges for Services	14,867	State Grants	33,271			Contributions	11,468	
Sale of Vehicles	258,161	Transfers from Other Fur	1,312,227	Transfer from General Fu	525,362					
Sale of Bonds/Premium	5,136,042									
Transfers from other fund	5,945,732									
Opioid Settlement	124,069									
Tax Credit	73,798									
Miscellaneous	1,213									
Total Receipts	11,802,091	Total Receipts	1,792,184	Total Receipts	802,787	Total Receipts	0	Total Receipts	26,544	14,423,606
Resources Available:	13,257,970	Resources Available:	6,958,950	Resources Available:	1,147,288	Resources Available:	2,798,786	Resources Available:	86,123	24,249,117
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries, Taxes, & Benef	2,347	Contractual Services	359,861	Contractual Services	401,732	Contractual Services	124,400	Contractual Services	10,569	
Contractual Services	1,302,632	Commodities	33,587	Capital Outlay	73,625	Transfer to other Funds	1,841,906	Commodities	11,659	
Commodities	434,190	Capital Outlay	5,669,914	Transfer to the General F	316,707					
Capital Outlay	3,690,348	Transfer to Other Funds	292,687							
Bond Issuance Costs	127,697									
Interest Expense	1,488									
Tranfer to other funds	127,837									
Total Expenditures	5,686,539	Total Expenditures	6,356,049	Total Expenditures	792,064	Total Expenditures	1,966,306	Total Expenditures	22,229	14,823,186
Cash Balance Dec 31	7,571,431	Cash Balance Dec 31	602,901	Cash Balance Dec 31	355,224	Cash Balance Dec 31	832,480	Cash Balance Dec 31	63,894	9,425,931 **
										9,425,931 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
Leavenworth
will meet on August 26, 2025 at 6:00 PM at City Hall @ 100 N 5th St. Leavenworth, KS 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 City Hall @ 100 N 5th St. Leavenworth, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	24,321,819	14.369	24,678,828	13.738	29,879,184	5,082,683	15.225
Debt Service	3,410,450	6.177	3,799,866	6.960	3,198,175	1,921,433	5.756
Library	1,166,038	3.499	1,193,441	3.486	1,352,028	1,251,740	3.750
Library Employee Benefit	310,421	0.930	333,175	0.978	434,697	407,233	1.220
Police Pension Fund	17,802	0.047	18,425	0.020	184,652	16,356	0.049
Fire Pension Fund	72,094	0.323	74,618	0.163	360,077	43,060	0.129
Recreation Fund	3,121,595	1.617	3,316,925	1.617	3,214,830	828.486	2.482
Special Highway	1,258,763		1,481,623		1,552,893		
CVB	730,929		927,198		1,579,299		
Probation	193,920		209,140		280,607		
Economic Development	275,534		455,680		2,346,511		
Business & Technology Park	9,774		23,500		304,572		
CIP Sales Tax	3,694,315		3,042,610		2,532,880		
Countywide Sales Tax	4,517,356		4,380,404		4,139,639		
Sewer	4,556,901		5,982,084		11,866,531		
Refuse	2,523,619		2,473,647		4,100,883		
Storm Water	840,881		1,559,503		1,975,693		
Auto TIF	726,419		663,916		644,600		
Hotel TIF	593,611		624,700		1,616,878		
Retail TIF	89,390		94,099		88,500		
Non-Budgeted Funds-A	4,245,683						
Non-Budgeted Funds-B	14,823,186						
Totals	71,500,500	26.962	55,333,382	26.962	71,653,129	9,550,991	28.611
						*Revenue Neutral Rate***	*25.504*
Less: Transfers	12,747,026		7,060,017		8,709,170		
Net Expenditure	58,753,474		48,273,365		62,943,959		
Total Tax Levied	8,197,501		8,514,627		xxxxxxxxxxxxxxxxx		
Assessed Valuation	303,997,319		315,777,776		333,837,941		
Outstanding Indebtedness, January 1.	2023		2024		2025		
G.O. Bonds	26,885,000		23,400,000		25,030,000		
Revenue Bonds	0		0		0		
Other	2,125,000		545,000		275,000		
Lease Purchase Principal	0		0		0		
Total	29,010,000		23,945,000		25,305,000		

*Tax rates are expressed in mills

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

Sarah Bodensteiner
City Official Title: City Clerk

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Leavenworth Times
832-A N. Main Street, Lansing, KS 66043
(913) 682-0305

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Leavenworth Times,a publication that is a "legal newspaper" as that phrase is defined for the city of Leavenworth, for the County of Leavenworth, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Aug 6, 2025

Notice ID: k6O8yNJW3JvBnpVBTxfJ

Notice Name: Leavenworth Budget

Publication Fee: $234.60

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 08/07/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10 in., Height: 21.12 in.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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					*Revenue Neutral Rate**		25.304
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G.O. Bonds	26,385,000		23,400,000		25,030,000		
Revenue Bonds	0		0		0		
Other	2,125,000		545,000		275,000		
Lease Purchase Principal	0		0		0		
Total	29,010,000		23,945,000		25,305,000		

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

Sarah Bodensteiner
City Official Title: City Clerk

Published in the Leavenworth Times, Aug 6, 2025

3714390

RESOLUTION NO. B-2404

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF LEAVENWORTH, KANSAS, APPROVING A TAX RATE OR MILL LEVY RATE IN EXCESS OF THE REVENUE NEUTRAL RATE FOR THE 2026 BUDGET YEAR.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Leavenworth County, Kansas, has calculated and notified the City of Leavenworth, Kansas (the "City") that, for the City's 2026 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is **25.504 mills** (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act;

WHEREAS, the Governing Body of the City, as required by the Act, called for a public hearing considering exceeding the revenue neutral rate, which public hearing was held on August 26, 2025, with an opportunity for all interested persons to be heard regarding the matter of exceeding the revenue neutral rate; and

WHEREAS, in accordance with the provisions of the Act, at such public hearing and after the Governing Body heard from interested taxpayers, the Governing Body voted on and approved this Resolution by majority roll-call vote of the Governing Body.

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

Section 1. **Approval to Exceed Revenue Neutral Rate; Approved Tax Rate.** Pursuant to the Act, the City, by and through its Governing Body, hereby approves exceeding the revenue neutral rate. The City's approved tax/mill levy rate for the 2026 budget year is **28.611mills,** which amount does not exceed the amount of the proposed tax rate for which notice was given as to the public hearing required under the Act.

Section 2. **Effective Date.** This resolution shall be effective upon its adoption by the Governing Body of the City of Leavenworth, Kansas.

ADOPTED this 26th day of August 2025, by majority roll-call vote of the Governing Body.

Holly Pittman, Mayor

ATTEST:

Sarah Bodensteiner CMC, City Clerk

(Seal)

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS

32804970v.1

RESOLUTION NO. B-2400

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF LEAVENWORTH, KANSAS, OF THE CITY'S INTENT TO EXCEED ITS "REVENUE NEUTRAL RATE", ESTABLISHING THE DATE AND TIME OF A PUBLIC HEARING ON SUCH MATTER, AND PROVIDING FOR THE GIVING OF NOTICE OF SUCH PUBLIC HEARING.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Leavenworth County, Kansas, has calculated and notified the City of Leavenworth, Kansas (the "City") that, for the City's 2026 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 25.504 mills (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act; and

WHEREAS, it is the intent of the Governing Body to exceed the revenue neutral rate, and the City desires to call and conduct a public hearing under the provisions of the Act and to provide notice of the City's proposed tax rate.

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

Section 1. **Intent to Exceed Revenue Neutral Rate; Proposed Tax Rate.** Pursuant to K.S.A. 79-2988(b), the City, by and through its Governing Body, hereby declares its intent to exceed the revenue neutral rate. The City's proposed tax/mill levy rate for the 2026 budget year is 29.846.

Section 2. **Public Hearing.** Notice is hereby given that a public hearing will be held by the Governing Body to consider exceeding the revenue neutral rate on August 26, 2025, at Leavenworth City Hall, 100 N. 5th Street, Leavenworth, Kansas, 66048, the public hearing to commence at 6:00 p.m. or as soon thereafter as the Governing Body can hear the matter. At the public hearing, the Governing Body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment.

Section 3. **Notice of Public Hearing—County.** The City Clerk is hereby authorized and directed to notify the Leavenworth County Clerk, on or before July 20, 2025, of the City's proposed intent to exceed the revenue neutral rate and to provide the date, time, and location of the public hearing. The Leavenworth County Clerk shall transmit such notice in accordance with the procedures set forth in the Act.

Section 4. **Notice of Public Hearing—City.** The City Clerk is further hereby authorized and directed to publish notice of the City's proposed intent to exceed the revenue neutral rate by publishing notice at least ten (10) days in advance of the public hearing:

(A) on the website of the City; and

(B) in a weekly or daily newspaper of Leavenworth County, Kansas, having a general circulation therein.

Such notice published by the City Clerk shall include, but not be limited to, the City's proposed tax rate (as set forth in this Resolution), its revenue neutral rate, and the date, time, and location of the

public hearing.

Section 5. **Further Action.** The Mayor, City Manager, Finance Director, City Clerk and other officials and employees of the City, are hereby further authorized and directed to take such other actions as may be appropriate or desirable to accomplish the purposes of this Resolution.

Section 6. **Effective Date.** This resolution shall be effective upon its adoption by the Governing Body of the City of Leavenworth, Kansas.

ADOPTED this 8th day of July, 2025.

Nancy Bauder, Mayor Pro Tem

ATTEST:

Sarah Bodensteiner, CMC, City Clerk

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the City of Leavenworth City Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on Tuesday, August 26, 2025
Resolution No. B-2404

Governing Body Member	Yes	No	No Vote
Mayor Holly Pittman	X		
Mayor Pro-Tem Nancy Bauder	X		
Commission Griff Martin	X		
Commissioner Edd Hingula	X		
Commission Jermaine Wilson	X		
TOTAL	**5**	**0**	**0**

Certified:

Sarah Bodensteiner, CMC, City Clerk

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS