LEAVENWORTH COUNTY

Leavenworth, Kansas

BUDGET REPORT:

County Funds

Other Special District Funds

For the Budget year —

December 31, 2026

CERTIFICATE

To the Clerk of Leavenworth County , State of Kansas
We, the undersigned, officers of
Leavenworth County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(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)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	38,790,073	25,617,023	
Debt Service	10-113		2,001,665		
Road & Bridge	68-5,101		15,506,465	12,649,898	
Health	65-204		1,552,949	507,484	
Employee Benefits	12-16,102		12,733,000	1,904,273	
Economic Development	19-4102		85,658	71,572	
Council on Aging	12-1680		4,305,660	2,454,147	
Juvenile Detention	38-513		505,814	474,344	
Solid Waste	65-3410		2,480,306		
ROD Tech			197,920		
Clerk Tech			25,000		
Treasurer Tech			20,000		
Special Alcohol			60,000		
Special Parks & Rec			50,000		
911 Taxes			778,444		
20 Year Sales Tax (171)			8,001,665		
Opioid Settlement			149,939		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxx	87,244,558	43,678,740	

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	35.636
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Jennifer Schermbeck
Address:
300 Walnut St
Leavenworth KS, 66048
Email:
jschermbeck@leavenworthcounty.gov

Attest: _____ 2025

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	24,362,005	2,302,149	36,379	19,535	66,103	20,645
Debt Service						
Road & Bridge	12,000,000	1,133,970	17,919	9,622	32,560	10,169
Health	493,604	46,644	737	396	1,339	418
Employee Benefits	1,395,276	131,850	2,084	1,119	3,786	1,182
Economic Development	51,971	4,911	78	42	141	44
Council on Aging	3,085,630	291,584	4,608	2,474	8,372	2,615
Juvenile Detention	313,598	29,634	468	251	851	266
Solid Waste						
TOTAL	41,702,084	3,940,742	62,273	33,439	113,152	35,339

County Treas Motor Vehicle Estimate 3,940,742

County Treas Recreational Vehicle Estimate 62,273

County Treas 16/20M Vehicle Estimate 33,439

County Treas Commercial Vehicle Tax Estimate 113,152

County Treas Watercraft Tax Estimate 35,339

Motor Vehicle Factor 0.09450

Recreational Vehicle Factor 0.00149

16/20M Vehicle Factor 0.00080

Commercial Vehicle Factor 0.00271

Watercraft Factor 0.00085

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	Equipment Reserve	1,272,206	822,500	1,116,500	KSA 19-119
General	Cap. Imp. Reserve	410,000	425,000	360,000	KSA 19-120
General	Capital Roads				Resolution
General Fund	Employee Benefits	1,000,000	-		Board Order
General, Sheriff	Employee Benefits	3,394,432	3,773,974	3,635,616	KSA 12-16 102
General, EMS	Employee Benefits	1,744,178	2,110,702	2,139,500	KSA 12-16 102
General, Co. Attorney	Employee Benefits	488,406	680,000	679,157	KSA 12-16 102
County Health	Employee Benefits	336,478	382,348	371,292	KSA 12-16 102
County Health	Equipment Reserve	10,000	10,000	10,000	KSA 19-119
General	911 Tax	320,000	350,000	400,000	Resolution
Opioid Settlement	Employee Benefits	-			KSA 12-16 102
Local Service Rd & Brid	Employee Benefits	305,200	359,687	367,800	KSA 12-16,102
Local Service Rd & Brid	Capital Roads	1,176,000	776,000	853,000	KSA 68-590
Road & Bridge	Employee Benefits	1,100,000	1,255,626	1,287,000	KSA 12-16,102
Road & Bridge	Rd & Bridge Reserve	600,000	600,000	917,600	KSA 19-119
Road & Bridge	Capital Roads	2,000,000	1,000,000	2,171,000	KSA 68-590
Council On Aging	Employee Benefits	595,392	720,853	739,517	KSA 12-16,102
Council On Aging	Equipment Reserve	41,000	18,500	25,000	KSA 19-119
Motor Vehicle Fund	Employee Benefits	224,798	249,500	272,733	KSA 12-16,102
Motor Vehicle Fund	General Funds	60,740			Resolution
Solid Waste	Employee Benefits	192,472	226,277	232,586	KSA 12-16,102
Solid Waste	Equipment Reserve	110,000	100,000	100,000	KSA 19-119
Solid Waste	Cap. Imp. Reserve	200,000	160,000	150,000	KSA 19-120
Sales Tax Project (171)	Bond & Interest	2,142,468	2,001,440	2,001,665	Resolution
JDC and Comm Corr.	Employee Benefits	85,545	64,755	70,646	KSA 12-16,102
Local Service Rd & Brid	LSR Cap. Equip Reserve	500,000		620,000	KSA 12-16,102
ROD Tech	Equipment Reserve	20,000	22,000	58,000	KSA 19-119
ROD Tech	Employee Benefits	8,444	9,573	4,486	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	181,818	-	-	Comm Approved
JCAB	Juv Comm. Corr.	7,996			
Juv Comm. Corr.	JCAB	12,935			Resolution
	Total	18,577,372	16,155,599	18,619,962	
	Adjustments*				
	Adjusted Totals	18577372	16155599	18619962.05	

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

Leavenworth County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016 A Sales Tax	12/22/2016	3/1/2037	3.0/3.25	9,740,000	7,570,000	03/01 & 9/1	3/1	227,900	425,000	214,850	445,000
Series 2016 B Sales Tax	12/22/2016	3/1/2024	2.25/2.65	4,165,000	0	3/1 & 9/1	3/1	0	0	0	0
Series 2020 A Sales Tax	11/18/2020	3/1/2037	1.40/3.00	8,830,000	8,060,000	3/1 & 9/1	3/1	165,765	680,000	145,290	685,000
Series 2022 A Sales Tax	2/3/2022	3/1/2037	2.00/3.00	6,815,000	6,155,000	3/1/ & 9/1	3/1	137,775	365,000	126,525	385,000
Total G.O. Bonds					**21,785,000**			**531,440**	**1,470,000**	**486,665**	**1,515,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**21,785,000**			**531,440**	**1,470,000**	**486,665**	**1,515,000**

Leavenworth County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
NONE							
				Totals	**0**	**0**	**0**

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

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	3,868,604	4,495,032	2,592,398
Receipts:			
Ad Valorem Tax	22,427,504	24,362,005	xxxxxxxxxxxxxxxxx
Delinquent Tax	320,135	200,000	200,000
Motor Vehicle Tax	2,354,703	2,124,808	2,302,149
Recreational Vehicle Tax	37,898	36,921	36,379
16/20M Vehicle Tax		19,665	19,535
Commercial Vehicle Tax	60,675	61,269	66,103
Watercraft Tax		23,166	20,645
Gross Earnings (Intangible) Tax		0	0
Other Taxes	60,654	20,600	60,000
Interest and Penalties	418,265	400,000	400,000
Licenses, permits & fees	1,296,960	1,100,000	1,175,300
Services & Sales	3,579,122	3,757,125	3,671,500
Investment Interest	2,333,705	2,550,000	2,225,000
Intergovernmental	103,829	134,500	41,500
Reimbursements	1,493,190	759,584	767,542
Miscellaneous	584,573	300,000	300,000
Transfer In	279,422	0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**35,350,635**	**35,849,643**	**11,285,653**
Resources Available:	**39,219,239**	**40,344,675**	**13,878,051**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	39,219,239	40,344,675	13,878,051
Expenditures:			
County Commision	967,112	952,894	970,071
County Clerk	219,439	293,500	282,434
County Treasurer	618,617	558,010	558,010
Register of Deeds	230,143	272,049	288,605
Emergency Medical Service	6,214,917	7,077,110	7,224,195
Planning and Zoning	568,896	604,816	614,705
Sheriff	13,556,303	13,843,974	13,766,636
County Counselor	817,645	768,850	909,289
County Attorney	2,535,354	2,854,493	2,904,323
Coroner	270,885	290,000	280,000
Courthouse General	1,857,297	1,921,000	2,066,000
Information Systems	709,624	780,950	749,911
District Court	270,018	308,441	308,441
Human Resources	385,077	429,600	431,800
Special Building Maintenance	714,368	1,594,092	1,693,265
Justice Center	1,044,049	1,183,575	1,169,337
Special Building-Cushing	597,902	782,344	751,830
Appraiser	863,977	947,702	922,915
GIS	339,037	350,343	359,500
Election	592,416	591,450	597,571
Noxious Weed	692,969	735,863	756,000
Risk Management	4,524	10,485	10,100
Administration	201,069	160,700	108,900
Emergency Management	0	0	618,949
Appropiations	379,566	440,036	447,286
Health Department	1,679	0	0
Infrasture	71,324	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	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	34,724,207	37,752,277	38,790,073
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**34,724,207**	**37,752,277**	**38,790,073**
Unencumbered Cash Balance Dec 31	4,495,032	2,592,398	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	35,432,064	37,788,053	38,790,073
		Non-Appropriated Balance	705,000
		Total Expenditure/Non-Appr Balance	39,495,073
		Tax Required	25,617,023
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	25,617,023

CPA Summary

Leavenworth County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commision			
Salaries	620,604	585,257	597,484
Contractual	50,331	52,300	46,950
Commodities	4,940	4,100	4,400
Mental Health	291,237	291,237	291,237
Litigation		20,000	30,000
Total	967,112	952,894	970,071
County Clerk			
Salaries	192,425	250,000	243,934
Contractual	22,578	39,000	34,000
Commodities	4,436	4,500	4,500
SB 13			
Total	219,439	293,500	282,434
County Treasurer			
Salaries	575,990	501,765	501,800
Contractual	34,495	43,245	42,510
Commodities	8,132	8,000	8,700
Capital Outlay		5,000	5,000
Total	618,617	558,010	558,010
Register of Deeds			
Salaries	220,369	252,830	267,887
Contractual	5,597	11,079	11,791
Commodities	4,177	6,500	7,287
Capital Outlay		1,640	1,640
Total	230,143	272,049	288,605
Emergency Medical Service			
Salaries	3,602,563	4,006,909	4,054,515
Contractual	319,420	241,649	354,930
Commodities	222,199	387,850	275,250
Capital Outlay	6,557	10,000	10,000
Transfer to Employee Benefits	1,744,178	2,110,702	2,139,500
Transfer to Equipment Reserve	320,000	320,000	390,000
Total	6,214,917	7,077,110	7,224,195
Planning and Zoning			
Salaries	498,203	494,430	504,319
Contractual	68,729	102,436	102,436
Commodities	1,964	7,950	7,950
Capital Outlay			
Total	568,896	604,816	614,705
Sheriff			
Salaries	7,660,953	7,600,952	7,553,900
Contractual	1,365,279	1,513,588	1,894,620
Commodities	294,289	553,960	432,500
Capital Outlay	130,350	1,500	0
Transfer to 911	325,000	350,000	0
Transfer to Employee Benefits	3,394,432	3,773,974	3,635,616
Transfer to Equipment Reserve	386,000	50,000	250,000
Total	13,556,303	13,843,974	13,766,636
County Counselor			
Salaries	372,058	325,000	423,224
Contractual	373,919	371,200	413,341
Commodities	1,668	2,650	2,724
CASA	70,000	70,000	70,000
Total	817,645	768,850	909,289
Total - Page 6b	**23,193,072**	**24,371,203**	**24,613,945**

Leavenworth County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Attorney			
Salaries	1,798,426	1,875,419	1,912,927
Contractual	124,093	180,324	186,989
Commodities	34,486	43,250	43,250
Transfer to Employee Benefits	488,406	680,000	679,157
Court Ordered Payments	89,943	75,500	82,000
Total	2,535,354	2,854,493	2,904,323
Coroner			
Salaries			
Contractual	270,885	290,000	280,000
Commodities			
Capital Outlay			
Total	270,885	290,000	280,000
Courthouse General			
Contractual	475,143	1,416,500	1,680,000
Commodities	257,109	439,500	386,000
Transfer to Employee Benefits	1,075,045		
Transfer to Capital Reserve	50,000	65,000	
Total	1,857,297	1,921,000	2,066,000
Information Systems			
Salaries	397,728	458,000	391,891
Contractual	181,149	184,450	215,520
Commodities	2,086	6,000	6,000
Capital Outlay			
Transfer to Equipment Reserve	128,661	132,500	136,500
Total	709,624	780,950	749,911
District Court			
Salaries			
Contractual	203,703	230,441	231,441
Commodities	66,315	78,000	77,000
Capital Outlay			
Total	270,018	308,441	308,441
Human Resources			
Salaries	278,340	275,000	280,500
Contractual	101,902	148,100	144,800
Commodities	4,835	6,500	6,500
Capital Outlay			
Total	385,077	429,600	431,800
Special Building Maintenance			
Salaries	312,344	302,946	395,787
Contractual	161,927	166,446	171,109
Commodities	55,097	59,700	61,369
Capital Outlay		880,000	880,000
Transfer to Capital Improvement	125,000	125,000	125,000
Transfer to Equipment Reserve	60,000	60,000	60,000
Total	714,368	1,594,092	1,693,265
Justice Center			
Salaries	179,618	209,704	175,149
Contractual	229,572	278,871	299,188
Commodities	389,859	450,000	450,000
Transfer to Capital Improvement	135,000	135,000	135,000
Transfer to Equipment Reserve	110,000	110,000	110,000
Total	1,044,049	1,183,575	1,169,337
Total - Page 6c	**7,786,672**	**9,362,151**	**9,603,077**

Leavenworth County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Special Building-Cushing			
Salaries	168,561	150,344	107,130
Contractuals	116,346	182,000	193,000
Commodities	137,995	275,000	276,700
Capital Outlay			
Transfer to Capital Improvement	100,000	100,000	100,000
Transfer to Equipment Reserve	75,000	75,000	75,000
Total	597,902	782,344	751,830
Appraiser			
Salaries	746,111	800,000	746,270
Contractual	74,402	97,202	123,645
Commodities	43,464	50,500	53,000
Capital Outlay			
Total	863,977	947,702	922,915
GIS			
Salaries	288,030	291,243	297,000
Contractual	36,369	52,600	55,000
Commodities	2,138	6,500	7,500
Transfer to Equipment Reserve	12,500		
Total	339,037	350,343	359,500
Election			
Salaries	319,644	318,000	318,821
Contractual	26,138	51,950	27,250
Commodities	210,676	146,500	201,500
Reimbursement	10,958	50,000	25,000
Transfer to Equipment Reserve	25,000	25,000	25,000
Total	592,416	591,450	597,571
Noxious Weed			
Salaries	280,087	268,412	270,000
Contractual	55,399	102,601	90,500
Commodities	307,483	314,850	325,500
Transfer to Equipment Reserve	50,000	50,000	70,000
Total	692,969	735,863	756,000
Risk Management			
Salaries	3,300	3,985	3,600
Contractual			
Commodities	1,224	6,500	6,500
Capital Outlay			
Total	4,524	10,485	10,100
Administration			
Salaries	190,200	140,000	100,000
Contractual	10,793	19,000	7,000
Commodities	76	1,700	1,900
Capital Outlay			
Total	201,069	160,700	108,900
Emergency Management			
Salaries			144,329
Contractual			73,120
Commodities			0
Capital Outlay			1,500
Transfer to 911 Funds			400,000
Total	0	0	618,949
Total - Page 6d	**3,291,894**	**3,578,887**	**4,125,765**

Leavenworth County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Appropiations			
Fair Building	50,000	50,000	50,000
Fair Premiums	9,530	10,000	12,250
Riverside Resources		60,000	60,000
Extension	265,036	265,036	265,036
Soil Conservation	25,000	25,000	25,000
Alliance Against Family Violence	30,000	30,000	30,000
Sparrow Clinic			5,000
Basehor Historical Museum			
Tonganoxie Community Historical Museum			
CW Parker Historical Socirty			
Leavenworth Historical Society			
First City Musuem			
Richard Allen Cultural Center			
National Fred Harvey Museum			
Total	379,566	440,036	447,286
Health Department			
	1,679		
	1,679	0	0
Infrasture			
Commodities	71,324		
	71,324	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total - Page6e	**452,569**	**440,036**	**447,286**

Leavenworth County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	23,193,072	24,371,203	24,613,945
Total - Page 6c	7,786,672	9,362,151	9,603,077
Total - Page 6d	3,291,894	3,578,887	4,125,765
Total - Page 6e	452,569	440,036	447,286
Total Detail Expenditures**	**34,724,207**	**37,752,277**	**38,790,073**

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

Leavenworth County 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	1,428,459	1,583,168	1,583,168
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer In From 20 YR Sales Tax	2,142,467	2,001,440	2,200,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,142,467**	**2,001,440**	**2,200,000**
Resources Available:	**3,570,926**	**3,584,608**	**3,783,168**
Expenditures:			
Principal Payments			
Series 2016A Sales Tax	380,000	425,000	445,000
Series 2016B Sales Tax	645,000	0	0
Series 2020A Sales Tax	35,000	680,000	685,000
Series 2022A Sales Tax	315,000	365,000	385,000
Interest Payments			
Series 2016 A Sales Tax	252,125	227,900	214,850
Series 2016B Sales Tax	25,818	0	0
Series 2020 A Sales Tax	176,490	165,765	145,290
Series 2022 A Sales Tax	158,325	137,775	126,525
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**1,987,758**	**2,001,440**	**2,001,665**
Unencumbered Cash Balance Dec 31	1,583,168	1,583,168	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,993,618	2,001,440	2,001,665
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,001,665
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Leavenworth County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	879,119	669,580	407,313
Receipts:			
Ad Valorem Tax	10,248,453	12,000,000	xxxxxxxxxxxxxxxx
Delinquent Tax	139,764		
Motor Vehicle Tax	1,061,087	971,068	1,133,970
Recreational Vehicle Tax	17,107	16,874	17,919
16/20M Vehicle Tax		8,987	9,622
Commercial Vehicle Tax	27,388	28,001	32,560
Watercraft		10,588	10,169
Special City & County Highway	1,095,252	1,055,536	1,069,761
County Equalization			
Special Assessments	3,024	6,845	0
Parts	108,785	50,000	40,000
Gasoline	62,535	50,000	50,000
Hard Surface Road Reimb & Dust Control	167,256	85,253	85,253
Miscellaneous Income	6,600	42,582	
In Lieu Of	983		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,938,234**	**14,325,734**	**2,449,254**
Resources Available:	**13,817,353**	**14,995,314**	**2,856,567**

Leavenworth County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	13,817,353	14,995,314	2,856,567
Expenditures from detail page:			
	13,147,773	14,588,001	14,996,465
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	13,147,773	14,588,001	14,996,465
Special proejcts			510,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,147,773**	**14,588,001**	**15,506,465**
Unencumbered Cash Balance Dec 31	669,580	407,313	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	13,457,815	14,588,001	15,506,465
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,506,465
		Tax Required	12,649,898
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,649,898

CPA Summary

Leavenworth County 2026

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries	3,052,518	2,997,000	3,062,000
Contractual	606,916	1,213,500	658,000
Commodities	5,625,604	7,396,875	6,775,865
Capital Outlay	162,735	125,000	125,000
Transfer to Employee Benefits	1,100,000	1,255,626	1,287,000
Transfer to Capital Roads	2,000,000	1,000,000	2,171,000
Transfer to Equipment Reserve	600,000	600,000	917,600
Total	13,147,773	14,588,001	14,996,465
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	13,147,773	14,588,001	14,996,465

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

Leavenworth County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	226,154	167,414	85,520
Receipts:			
Ad Valorem Tax	512,415	493,604	xxxxxxxxxxxxxxx
Delinquent Tax	8,345		
Motor Vehicle Tax	62,669	48,589	46,644
Recreational Vehicle Tax	1,015	844	737
16/20 M Vehicle Tax		450	396
Commercial Vehicle Tax	1,624	1,401	1,339
Watercraft Tax		530	418
In Lieu OF	49		
Grants	854,847	741,229	745,939
User Fees	9,797	110,000	110,000
Miscellaneous Fees	2,110	90,377	54,472
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,452,871	1,487,024	959,945
Resources Available:	1,679,025	1,654,438	1,045,465
Expenditures:			
Salaries	941,804	920,000	902,807
Contractual	132,602	151,700	143,350
Commodities	46,481	62,000	61,500
Grant County Cost	44,246	42,870	64,000
Capital Outlay			
Transfer to Employee Benefits	336,478	382,348	371,292
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,511,611	1,568,918	1,552,949
Unencumbered Cash Balance Dec 31	167,414	85,520	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,554,304	1,583,346	1,552,949
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,552,949
		Tax Required	507,484
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	507,484

Adopted Budget Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	547,553	425,753	579,373
Receipts:			
Ad Valorem Tax	579,217	1,395,276	xxxxxxxxxxxxxxx
Delinquent Tax	7,487		
Motor Vehicle Tax	60,340	54,878	131,850
Recreational Vehicle Tax	973	954	2,084
16/20 M Vehicle Tax		508	1,119
Commercial Vehicle Tax	1,557	1,582	3,786
Watercraft Tax		598	1,182
Transfer in from EMS	1,744,178	1,995,002	2,139,500
Transfer in from Sheriff	3,394,432	3,773,974	3,635,616
Transfer in from Health	336,478	382,348	371,292
Transfer in from Road & Bridge	1,100,000	1,255,626	1,287,000
Transfer in from Council on Aging	595,392	720,853	739,517
Transfer in from Motor Vehicle	224,798	249,500	272,733
Transfer in from Solid Waste	192,472	226,277	232,586
Transfer in from Juvenile Detention	63,592	64,755	70,646
Transfer in from Local Service	305,200	359,687	367,800
Transfer in ROD Tech	8,444	5,539	4,486
Transfer in from Country Attorney	488,406	658,263	679,157
Reimbursement from Comm. Correction	277,131	249,500	309,000
Kerit Dividend			
Miscellaneous			
Transfer in from General Fund	1,000,000		
BCBS		325,000	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,380,097	11,720,120	10,249,354
Resources Available:	10,927,650	12,145,873	10,828,727
Expenditures:			
Employee Benefits	10,501,897	5,190,000	5,440,000
KPERS, KP&F, Taxes, Unemployment		6,000,000	6,750,000
Wellness Credit		42,000	50,000
Non-Budgeted Funds Expenditures		249,500	272,000
Clinic Costs		85,000	221,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,501,897	11,566,500	12,733,000
Unencumbered Cash Balance Dec 31	425,753	579,373	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	10,937,000	11,855,765	12,733,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,733,000
		Tax Required	1,904,273
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,904,273

CPA Summary

Leavenworth County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,207	42,557	8,870
Receipts:			
Ad Valorem Tax	320,419	51,971	xxxxxxxxxxxxxxx
Delinquent Tax	4,613		
Motor Vehicle Tax	33,695		4,911
Recreational Vehicle Tax	542		78
16/20 M Vehicle Tax			42
Commercial Vehicle Tax	869		141
Watercraft Tax			44
In Lieu Of	30		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**360,168**	**51,971**	**5,216**
Resources Available:	**373,375**	**94,528**	**14,086**
Expenditures:			
LCDC/Port Authority	149,000		
Transfer Out	181,818		
EcoDevo Proejcts		85,658	85,658
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**330,818**	**85,658**	**85,658**
Unencumbered Cash Balance Dec 31	42,557	8,870	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	374,678	85,658	85,658
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,658
		Tax Required	71,572
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	71,572

Adopted Budget

Council on Aging	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	253,985	715,779	726,804
Receipts:			
Ad Valorem Tax	2,900,588	3,085,630	xxxxxxxxxxxxxxx
Delinquent Tax	36,407		
Motor Vehicle Tax	298,431	274,903	291,584
Recreational Vehicle Tax	4,339	4,777	4,608
16/20 M Vehicle Tax		2,544	2,474
Commercial Vehicle Tax	7,746	7,927	8,372
Watercraft Tax		2,997	2,615
In Lieu Of	278		
Grants	829,672	469,425	519,306
Donations	31,365	190,000	233,000
Transporation		55,000	62,750
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,108,826**	**4,093,203**	**1,124,709**
Resources Available:	**4,362,811**	**4,808,982**	**1,851,513**
Expenditures:			
Salaries	1,742,230	1,700,000	1,722,676
Contractuals	1,102,752	1,040,500	1,137,555
Commodities	129,325	145,400	147,050
Grants		456,925	533,862
Transfers	36,333		
Transfer to Employee Benefits	595,392	720,853	739,517
Transfer to Equip. Reserve	41,000	18,500	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,647,032**	**4,082,178**	**4,305,660**
Unencumbered Cash Balance Dec 31	715,779	726,804	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	4,024,004	4,358,338	4,305,660
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,305,660
		Tax Required	2,454,147
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,454,147

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Juvenile Detention**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	120,235	21,942	0
Receipts:			
Ad Valorem Tax	352,519	313,598	xxxxxxxxxxxxxxxxxx
Delinquent Tax	5,243		
Motor Vehicle Tax	37,572	33,440	29,634
Recreational Vehicle Tax	616	581	468
16/20 M Vehicle Tax		309	251
Commercial Vehicle Tax	985	964	851
Watercraft Tax		365	266
In Lieu Of	34		
Services	8,998		
Transfer In		59,032	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**405,967**	**408,289**	**31,470**
Resources Available:	**526,202**	**430,231**	**31,470**
Expenditures:			
Salaries	186,568	193,000	185,168
Contractual	8,970	172,476	250,000
Juvenile Housing	221,340		
Capital Outlay			
Transfer to Employee Benefits	54,802	64,755	70,646
LATCF Personnel	23,790		
LATCF Benefits	8,790		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**504,260**	**430,231**	**505,814**
Unencumbered Cash Balance Dec 31	21,942	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	516,802	430,231	505,814
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	505,814
		Tax Required	474,344
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	474,344

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	351,522	135,919	37,714
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Program Income	2,141,210	2,300,000	2,450,000
Recycle Materials	17,019	15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,158,229**	**2,315,000**	**2,465,000**
Resources Available:	**2,509,751**	**2,450,919**	**2,502,714**
Expenditures:			
Salaries	556,195	529,653	542,721
Contractual	1,274,578	1,316,775	1,374,499
Commodities	29,601	46,000	46,000
Capital Outlay	10,986	34,500	34,500
Transfer to Employee Benefits	192,472	226,277	232,586
Transfer to Capital Improvement	200,000	160,000	150,000
Transfer to Equipment Reserve	110,000	100,000	100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,373,832**	**2,413,205**	**2,480,306**
Unencumbered Cash Balance Dec 31	135,919	37,714	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,429,472	2,413,205	2,480,306
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,480,306
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Leavenworth County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ROD Tech**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	289,070	317,298	288,087
Receipts:			
Program Income	160,688	140,000	145,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**160,688**	**140,000**	**145,000**
Resources Available:	**449,758**	**457,298**	**433,087**
Expenditures:			
Personnel	39,900	43,702	37,186
Contractuals	45,674	71,436	76,146
Commodities	637	15,500	3,598
Capital Outlay	17,805	7,000	18,504
Transfer to Equipment Reserve	20,000	22,000	58,000
Transfer to Employee Benefits	8,444	9,573	4,486
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**132,460**	**169,211**	**197,920**
Unencumbered Cash Balance Dec 31	317,298	288,087	235,167
2024/2025/2026 Budget Authority Amoun	136,436	169,211	197,920

Adopted Budget

Clerk Tech	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,855	29,655	18,655
Receipts:			
Program Income	25,519	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,519**	**20,000**	**20,000**
Resources Available:	**56,374**	**49,655**	**38,655**
Expenditures:			
Contractual	1,804	31,000	25,000
Commodities	24,915		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,719**	**31,000**	**25,000**
Unencumbered Cash Balance Dec 31	29,655	18,655	13,655
2024/2025/2026 Budget Authority Amoun	33,000	31,000	25,000

CPA Summary

Leavenworth County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Treasurer Tech**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,093	36,151	36,151
Receipts:			
Program Income	25,518	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,518**	**20,000**	**20,000**
Resources Available:	**37,611**	**56,151**	**56,151**
Expenditures:			
Contractual	1,460	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,460**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	36,151	36,151	36,151
2024/2025/2026 Budget Authority Amount	30,000	20,000	20,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	85,575	79,077	63,077
Receipts:			
Liquor Tax	39,002	34,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**39,002**	**34,000**	**35,000**
Resources Available:	**124,577**	**113,077**	**98,077**
Expenditures:			
Contractual	45,500	50,000	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**45,500**	**50,000**	**60,000**
Unencumbered Cash Balance Dec 31	79,077	63,077	38,077
2024/2025/2026 Budget Authority Amount	50,000	50,000	60,000

CPA Summary

Leavenworth County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	61,530	81,917	54,917
Receipts:			
Liquor Tax	20,387	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,387**	**18,000**	**18,000**
Resources Available:	**81,917**	**99,917**	**72,917**
Expenditures:			
Contractual	0	45,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**45,000**	**50,000**
Unencumbered Cash Balance Dec 31	81,917	54,917	22,917
2024/2025/2026 Budget Authority Amount	30,000	45,000	50,000

Adopted Budget

911 Taxes	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	95,602	298,163	392,818
Receipts:			
911 Taxes LV County	513,416	288,883	297,370
911 Tax LV City		203,372	217,327
Transfer In	325,000	350,000	400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**838,416**	**842,255**	**914,697**
Resources Available:	**934,018**	**1,140,418**	**1,307,515**
Expenditures:			
Contractual	635,855	745,600	775,444
Commodities		2,000	3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**635,855**	**747,600**	**778,444**
Unencumbered Cash Balance Dec 31	298,163	392,818	529,071
2024/2025/2026 Budget Authority Amount	699,000	747,600	778,444

CPA Summary

Leavenworth County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **20 Year Sales Tax (171)**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,445,291	8,487,586	5,254,595
Receipts:			
Sales Tax Collections	5,557,662	5,200,000	5,400,000
Local Assistance & Matching Funds	296,447		
Transportation Study			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,854,109**	**5,200,000**	**5,400,000**
Resources Available:	**11,299,400**	**13,687,586**	**10,654,595**
Expenditures:			
Contractual	563,864	6,431,551	6,000,000
Commodities	105,483		
Capital Outlay			
Total Transferred for Principal Payment	1,582,268		
Total Transferred for Interest Payment	560,199		
Transfer to Bond & Interest, 2016 A		652,900	659,850
Transfer to Bond & Interest , 2016 B		0	
Transfer to Bond & Interest , 2020 A		845,765	830,290
Transfer to Bond & Interest, 2022 A		502,775	511,525
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,811,814**	**8,432,991**	**8,001,665**
Unencumbered Cash Balance Dec 31	8,487,586	5,254,595	2,652,930
2024/2025/2026 Budget Authority Amoun	7,312,300	8,432,991	8,001,665

Adopted Budget

Opioid Settlement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	212,010	369,199	471,045
Receipts:			
Settlement	233,198	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**233,198**	**250,000**	**250,000**
Resources Available:	**445,208**	**619,199**	**721,045**
Expenditures:			
Personnel	50,726	71,398	73,183
Contractual	24,974	31,756	31,756
Commodities	309	45,000	45,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**76,009**	**148,154**	**149,939**
Unencumbered Cash Balance Dec 31	369,199	471,045	571,106
2024/2025/2026 Budget Authority Amoun	0	148,154	149,939

See Tab A

CPA Summary

Leavenworth County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Motor Vehicle		(2) Fund Name: Gen. Equipment Reserve		(3) Fund Name: Gen. Cap. Improvement		(4) Fund Name: Rd & Bridge Equip. Reserv		(5) Fund Name: Capital Road		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	60,740	Cash Balance Jan 1	5,605,763	Cash Balance Jan 1	1,804,135	Cash Balance Jan 1	2,770,882	Cash Balance Jan 1	4,030,942	14,272,462
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	861,695	Sale of Equip	30,319	Transfer In	610,000	Transfer In	600,000	Fees	243,378	
		Trasfer In	1,448,206			Sale of Equip	232,737	Transfer In	3,176,000	
Total Receipts	861,695	Total Receipts	1,478,525	Total Receipts	610,000	Total Receipts	832,737	Total Receipts	3,419,378	7,202,335
Resources Available:	922,435	Resources Available:	7,084,288	Resources Available:	2,414,135	Resources Available:	3,603,619	Resources Available:	7,450,320	21,474,797
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	561,840	Capital Outlay	1,717,131	Capital Outlay	195,243	Capital Outlay	280,762	Capital Outlay	645,279	
Contractual	5,160									
Commodities	52,644									
Transfer Out	285,538									
Total Expenditures	905,182	Total Expenditures	1,717,131	Total Expenditures	195,243	Total Expenditures	280,762	Total Expenditures	645,279	3,743,597
Cash Balance Dec 31	17,253	Cash Balance Dec 31	5,367,157	Cash Balance Dec 31	2,218,892	Cash Balance Dec 31	3,322,857	Cash Balance Dec 31	6,805,041	17,731,200 **
										17,731,200 **

**Note: These two block figures should agree.

CPA Summary

Leavenworth County

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:		
ARPA		KFAK Addiction Fund								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,591,714	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		6,591,714
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	207,523	Intergovernmental	185,282							
Total Receipts	207,523	Total Receipts	185,282	Total Receipts	0	Total Receipts	0	Total Receipts	0	392,805
Resources Available:	6,799,237	Resources Available:	185,282	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,984,519
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	4,235,366	Contractual	158,374							
Capital Outlay	1,963,492									
Total Expenditures	6,198,858	Total Expenditures	158,374	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,357,232
Cash Balance Dec 31	600,379	Cash Balance Dec 31	26,908	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	627,287 **
										627,287 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Leavenworth County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Leavenworth County
will meet on August 20, 2025 at 9:00 AM at Leavenworth County Commission Room, 300 Walnut for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Leavenworth County Commission Office 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	34,724,207	21.488	37,752,277	21.945	38,790,073	25,617,023	21.893
Debt Service	1,987,758		2,001,440		2,001,665		
Road & Bridge	13,147,773	9.820	14,588,001	10.811	15,506,465	12,649,898	10.811
Health	1,511,611	0.491	1,568,918	0.444	1,552,949	507,484	0.434
Employee Benefits	10,501,897	0.555	11,566,500	1.256	12,733,000	1,904,273	1.627
Economic Development	330,818	0.307	85,658	0.046	85,658	71,572	0.061
Council on Aging	3,647,032	2.780	4,082,178	2.779	4,305,660	2,454,147	2.097
Juvenile Detention	504,260	0.338	430,231	0.282	505,814	474,344	0.405
Solid Waste	2,373,832		2,413,205		2,480,306		
ROD Tech	132,460		169,211		197,920		
Clerk Tech	26,719		31,000		25,000		
Treasurer Tech	1,460		20,000		20,000		
Special Alcohol	45,500		50,000		60,000		
Special Parks & Rec			45,000		50,000		
911 Taxes	635,855		747,600		778,444		
20 Year Sales Tax (171)	2,811,814		8,432,991		8,001,665		
Opioid Settlement	76,009		148,154		149,939		
Non-Budgeted Funds-A	3,743,597						
Non-Budgeted Funds-B	6,357,232						
Totals	82,559,834	35.779	84,132,364	37.563	87,244,558	43,678,740	37.328
						Revenue Neutral Rate **	*35.636*
Less: Transfers	18,577,372		16,155,599		18,619,962		
Net Expenditure	63,982,462		67,976,765		68,624,596		
Total Tax Levied	38,128,159		41,702,084		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,065,588,682		1,110,139,967		1,170,102,884		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	25,260,000	23,885,000	21,785,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	173,586	0	0
Total	25,433,586	23,885,000	21,785,000

*Tax rates are expressed in mills

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

Leavenworth County
Leavenworth County

TO: Leavenworth County Clerk's Office

Fran Keppler

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

fkeppler@leavenworthcounty.gov

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

The Governing body of Leavenworth County, Kansas hereby notifies the Leavenworth County Clerk of intent to exceed the Revenue Neutral Rate:

X **Yes,** we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 37.563 mills for the County of Leavenworth, Kansas:

The date of the hearing is: **August 20, 2025**

The time of our hearing is: 9:00 A.M.

The location of our hearing is: Leavenworth County Commissioner's Meeting Room, 300 Walnut St., Leavenworth, Kansas

_____ **No,** we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 20, 2025.

[signature] 7-9-25

Signature Date

Chairperson, LVCO Commission

Title

Resolution No. 2025 - 22

A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR LEAVENWORTH COUNTY FOR TAX YEAR 2025:

WHEREAS, the Revenue Neutral Rate for the County of Leavenworth was calculated as 35.636 mills by the Leavenworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Leavenworth County will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body will hold a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony.

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

Section 1. The Governing Body of Leavenworth County, Kansas hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for August 20, 2025 at 9:00 A.M. to be held in the Leavenworth County Commissioner's Meeting Room at 300 Walnut St., Leavenworth, Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of Leavenworth County, Kansas expresses its intention to levy a tax rate exceeding the Revenue Neutral Rate with a proposed mill levy of 37.563 mills for Leavenworth County for tax year 2025.

Section 3. The Governing Body of Leavenworth County, Kansas directs the County Administrator to provide this resolution to the Leavenworth County Clerk as notice of Leavenworth County's proposed intent to exceed the Revenue Neutral Rate.

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

ADOPTED this 9th day of July, 2025 and SIGNED by the Board of Leavenworth County Commissioners.

Mike Smith, Chairman
4th District

Vanessa Reid - NO VOTE
Vanessa Reid, Member
2nd District

Jeff Culbertson, Member
1st District

Willie Dove, Member
3rd District

Mike Stieben, Member
5th District

ATTEST:

Fran Keppler, Leavenworth County Clerk

Roll Call Vote

A Roll Call Vote of the Leavenworth County Board of County Commissioners. To Levy a Property Tax Exceeding the Revenue Neutral Rate for Leavenworth County Funds
Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 2025-28

Governing Body Member	Yes	No	No Vote
Jeff Culbertson, 1st District	X		
Vanessa Reid, 2nd District		X	
Willie Dove, 3rd District	X		
Mike Smith, 4th District	X		
Mike Stieben, 5th Dsitrct	X		
TOTAL	4	1	

Certified:

Fran Keppler

Fran Keppler, Leavenworth County Clerk

Resolution No. 2025 - 28

A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE TAX YEAR OF 2025 TO FUND BUDGET EXPENDITURES FOR FISCAL YEAR 2026

WHEREAS, on or before the 1st day of July 2025, the Leavenworth County Clerk calculated the revenue neutral rate for each taxing subdivision and included such revenue rate on the notice of estimated assessed valuation provided to each taxing subdivision for budget purposes; and

WHEREAS, the Revenue Neutral Rate for the County of Leavenworth was calculated as 35.636 mills by the Leavenworth County Clerk; and

WHEREAS, the Leavenworth County Board of County Commissioners (hereinafter "Governing Body")notified the Leavenworth County Clerk by July 9th, 2025 of its proposed intent to exceed the revenue neutral rate and provided the date, time and location of the public hearing and its proposed tax rate; and

WHEREAS, at least 10 days in advance of the public hearing, the Governing Body published its notice of its proposed intent to exceed the revenue neutral rate by publishing notice on the website of the Governing Body and in a weekly newspaper of the county having a general circulation therein; and

WHEREAS, the budget proposed by the Governing Body for fiscal year 2026 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body, having heard testimony, had determined that it is necessary to exceed the Revenue Neutral Rate.

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

Section 1. The Governing Body of Leavenworth County hereby approves exceeding the revenue neutral rate and shall levy a property tax rate of 37.374 mills for Tax Year 2025 which exceeds the Revenue Neutral Rate.

Section 2. The County Administrator, and Leavenworth County 's other officers, agents, and employees are hereby authorized and directed to take such further action, and execute such other documents, certificates, and instruments as may be necessary or desirable to carry out and comply with the intent of the resolution.

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

ADOPTED this 20th day of August 2025 and SIGNED by the Board of Leavenworth County Commissioners.

Mike Smith, Chairman
4th District

Vanessa Reid, Member
2nd District

Jeff Culbertson, Member
1st District

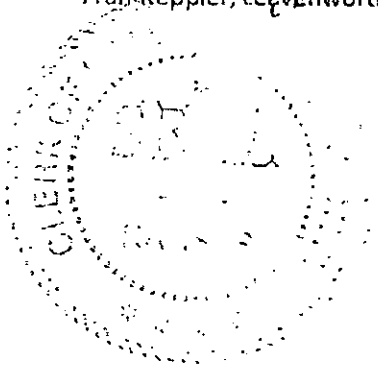
Willie Dove, Member
3rd District

Mike Stieben, Member
5th District

ATTEST:

Fran Keppler

Fran Keppler, Leavenworth County Clerk



AFFIDAVIT OF PUBLICATION

LEAVENWORTH TIMES
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF }
LEAVENWORTH

Account Number: 21272
Ad Number: 3741390
Description: County Workbook
Ad Cost: $64.80

Barbara Daniels, being first duly sworn, says:

That he/she is the Legal Rep of the the Leavenworth Times, a daily newspaper of general circulation, printed and published in Leavenworth, Leavenworth County, Kansas; that the publication, a copy of which is attached hereto, was published in said newspaper on the following dates:

August 9, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Barbara Daniels

Subscribed to and sworn to me this 11th day of August 2025.

Rebecca A. Broom
Notary Public
_____ County _____
ID#: _____
My commission expires: 6/7/27

REBECCA A. BROOM
Notary Public - State of Kansas
My Appt. Expires 6/7/27

JANET KLASINSKI
LEAVENWORTH COUNTY CLERK'S
OFFICE
300 WALNUT
LEAVENWORTH, KS 66048

Leavenworth County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026
County

The governing body of

Leavenworth County

will meet on August 20, 2025 at 9:00 AM at Leavenworth County Commission Room, 300 Walnut for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate. Detailed budget information is available at Leavenworth County Commission Office 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	34,724,207	21.488	37,752,277	21.945	38,843,672	25,670,621	21.939
Debt Service	1,987,758		2,001,440		2,001,665		
Road & Bridge	13,147,773	9.820	14,588,001	10.811	15,506,465	12,649,898	10.811
Health	1,511,611	0.491	1,568,918	0.444	1,552,949	507,484	0.434
Employee Benefits	10,501,897	0.555	11,566,500	1.256	12,733,000	1,904,273	1.627
Economic Development	330,818	0.307	85,658	0.046	85,658	71,572	0.061
Council on Aging	3,647,032	2.780	4,082,178	2.779	4,305,660	2,454,147	2.097
Juvenile Detention	504,260	0.338	430,231	0.282	505,814	474,344	0.405
Solid Waste	2,373,832		2,413,205		2,480,306		
ROD Tech	132,460		169,211		197,920		
Clerk Tech	26,719		31,000		25,000		
Treasurer Tech	1,460		20,000		20,000		
Special Alcohol	45,500		50,000		60,000		
Special Parks & Rec			45,000		50,000		
911 Taxes	635,855		747,600		778,444		
20 Year Sales Tax (171)	2,811,814		8,432,991		8,001,665		
Opioid Settlement	76,009		148,154		149,939		
Non-Budgeted Funds-A	3,743,597						
Non-Budgeted Funds-B	6,357,232						
Totals	82,559,834	35.779	84,132,364	37.563	87,298,157	43,732,339	37.374
						Revenue Neutral Rate **	*35.636*
Less: Transfers	18,577,372		16,155,599		18,619,962		
Net Expenditure	63,982,462		67,976,765		68,678,195		
Total Tax Levied	38,128,159		41,702,084		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,065,588,682		1,110,139,967		1,170,102,884		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	25,260,000	23,885,000	21,785,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	173,586	0	0
Total	25,433,586	23,885,000	21,785,000

*Tax rates are expressed in mills

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

Leavenworth County

Leavenworth County

Published in the Leavenworth Times, August 9, 2025.

Other Special District Funds

2026

CERTIFICATE

To the Clerk of Leavenworth County Special - Other Funds, State of Kansas
We, the undersigned, officers of
Leavenworth County Special - Other Funds
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6			
Debt Service	10-113				
Road & Bridge	68-5,101				
Local Service Rd & Br		6	5,318,700	4,200,585	
		6			
Sewer 1		7	63,931		
Sewer 2		7	79,084		
Sewer 3		8	103,212		
Sewer 5		8	19,474		
Sewer 6		9			
Sewer 7		9	63,920		
Non-Budgeted Funds		10			
Totals		xxxxxx	5,648,321	4,200,585	
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		11			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	8.615
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jennifer Schermbeck
Address:
300 Walnut St
Leaevnworth, KS 66048
Email:
jschermbeck@leavenworthcounty.gov

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Leavenworh County Special - Other Funds

2026

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

2025 Budgeted Funds	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	(0)	0	0
Debt Service						
Road & Bridge						
Local Service Rd & Br	4,022,169	384,431	8,736	7,358	14,036	0
TOTAL	4,022,169	384,431	8,736	7,358	14,036	0

County Treas Motor Vehicle Estimate 384,431

County Treas Recreational Vehicle Estimate 8,736

County Treas 16/20M Vehicle Estimate 7,358

County Treas Commercial Vehicle Tax Estimate 14,036

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09558

Recreational Vehicle Factor 0.00217

16/20M Vehicle Factor 0.00183

Commercial Vehicle Factor 0.00349

Watercraft Factor 0.00000

Leavenworh County Special - Other Funds 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
LSR Road & Bridge	LSR Cap. Eq. Resereve	500,000	500,000	620,000	KSA 68-596
LSR Road & Bridge	Employee Benefits	305,200	359,687	367,800	KSA 79-1947
LSR Road & Bridge	Cap. Roads Rd & Bridg	1,176,000	776,000	776,000	KSA 68-590
Sewer District 1	General Fund. Spec. Blc	15,456	15,456	15,456	KSA 12-825d
Sewer District 2	General Fund. Spec. Blc	12,784	12,784	12,784	KSA 12-825d
Sewer District 5	General Fund. Spec. Blc	8,624	8,624	8,624	KSA 12-825d
	Total	2018064	1672551	1800664	
	Adjustments*				
	Adjusted Totals	2018064	1672551	1800664	

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

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:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Sewer District No. 3	9/1/2011	3/1/2031	0.03	1,373,821	415,729	3/1 & 9/1	03/1 & 9/1	10,907	59,304	9,285	60,928
Sewer District No. 7	8/1/2005	3/1/2027	0.03	424,500	52,848	3/1 & 9/1	03/1 & 9/1	1,192	26,087	517	26,761
Total Revenue Bonds					468577			12099	85391	9802	87689
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					**468577**			**12099**	**85391**	**9802**	**87689**

Leavenworh County Special - Other Funds

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
NONE							
				Totals	**0**	**0**	**0**

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

Leavenworth County Special - Other Funds 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Local Service Rd & Br**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	420,187	531,214	277,046
Receipts:			
Ad Valorem Tax	3,838,274	4,022,169	xxxxxxxxxxxxxxxx
Delinquent Tax	43,797		
Motor Vehicle Tax	395,464	362,049	384,431
Recreational Vehicle Tax	9,153	8,968	8,736
16/20 M Vehicle Tax		7,082	7,358
Commercial Vehicle Tax	13,482	13,718	14,036
Watercraft Tax		6,041	0
In Lieu Of	153		
City County Highway	444,970	424,859	426,508
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	4,745,293	4,844,886	841,069
Resources Available:	5,165,480	5,376,100	1,118,115
Expenditures:			
Personnel	786,827	788,667	802,400
Contractual	24,044	25,700	26,500
Commodities	1,842,195	2,649,000	2,649,000
Transfer to Equip. Reserve	500,000	500,000	620,000
Transfer to Employee Benefits	305,200	359,687	367,800
Transfer to Capital roads	1,176,000	776,000	853,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	4,634,266	5,099,054	5,318,700
Unencumbered Cash Balance Dec 31	531,214	277,046	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,099,054	5,099,054	5,318,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,318,700
		Tax Required	4,200,585
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,200,585

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:			
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 I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Leavenworth County Special - Other Funds 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	179,234	179,424	179,424
Receipts:			
Special Assessments	57,061	54,331	63,667
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,061**	**54,331**	**63,667**
Resources Available:	**236,295**	**233,755**	**243,091**
Expenditures:			
Contractual	41,415	35,900	45,500
Commodities		2,975	2,975
Transfer Out	15,456	15,456	15,456
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**56,871**	**54,331**	**63,931**
Unencumbered Cash Balance Dec 31	179,424	179,424	179,160
2024/2025/2026 Budget Authority Amount	60,000	54,331	63,931

Adopted Budget **Sewer 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	339,406	374,970	367,978
Receipts:			
Special Assessments	72,818	72,092	72,084
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**72,818**	**72,092**	**72,084**
Resources Available:	**412,224**	**447,062**	**440,062**
Expenditures:			
Contractual	23,783	63,050	63,050
Commodites	687	3,250	3,250
Transfer Out	12,784	12,784	12,784
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,254**	**79,084**	**79,084**
Unencumbered Cash Balance Dec 31	374,970	367,978	360,978
2024/2025/2026 Budget Authority Amount	79,084	79,084	79,084

CPA Summary

Leavenworh County Special - Other Funds 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer 3**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	43,239	43,444	43,444
Receipts:			
Special Assessments	103,417	103,212	103,211
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**103,417**	**103,212**	**103,211**
Resources Available:	**146,656**	**146,656**	**146,655**
Expenditures:			
Contractual	33,000	33,000	33,000
Debt Service	70,212	70,212	70,212
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**103,212**	**103,212**	**103,212**
Unencumbered Cash Balance Dec 31	43,444	43,444	43,443
2024/2025/2026 Budget Authority Amount	103,712	103,712	103,212

Adopted Budget **Sewer 5**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	125,950	122,675	120,625
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:	**143,374**	**140,099**	**138,049**
Expenditures:			
Contractual	12,002	7,250	7,250
Commodities	73	3,600	3,600
Transfer Out	8,624	8,624	8,624
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,699**	**19,474**	**19,474**
Unencumbered Cash Balance Dec 31	122,675	120,625	118,575
2024/2025/2026 Budget Authority Amount	22,000	19,474	19,474

CPA Summary

Leavenworth County Special - Other Funds 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer 6**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,678**	**6,678**	**6,678**
Expenditures:			
Contractual	0	0	0
Cash Reserve (2026 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
2024/2025/2026 Budget Authority Amount	0	0	0

Adopted Budget **Sewer 7**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,014	29,014	29,013
Receipts:			
Special Assessments	63,918	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**63,918**	**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 (2026 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
2024/2025/2026 Budget Authority Amount	63,920	63,920	63,920

CPA Summary

Leavenworth County Special - Other Funds

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Local Service Reserve		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,157,877	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1157877
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	500,000									
Total Receipts	500000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	500000
Resources Available:	1657877	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	1657877
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	238,149									
Total Expenditures	238149	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	238149
Cash Balance Dec 31	1419728	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,419,728 **
										1,419,728 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Leavenworth County Special - Other Funds

will meet on August 20, 2025 at 9:00 AM at Leavenworth County Commission Room, 300 Walnut for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Leavenworth County Commission Office 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 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							
Debt Service							
Road & Bridge							
Local Service Rd & E	4,634,266	9.003	5,099,054	8.998	5,318,700	4,200,585	8.998
Sewer 1	56,871		54,331		63,931		
Sewer 2	37,254		79,084		79,084		
Sewer 3	103,212		103,212		103,212		
Sewer 5	20,699		19,474		19,474		
Sewer 6							
Sewer 7	63,918		63,920		63,920		
Non-Budgeted Funds	238,149						
Totals	5,154,369	9.003	5,419,075	8.998	5,648,321	4,200,585	8.998
						*Revenue Neutral Rate***	*8.615*
Less: Transfers	2,018,064		1,672,551		1,800,664		
Net Expenditure	3,136,305		3,746,524		3,847,657		
Total Tax Levied	3,897,586		4,022,169		xxxxxxxxxxxxxxxxx		
Assessed Valuation	432,900,067		446,971,320		466,841,153		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	632,702	551,730	468,577
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	632,702	551,730	468,577

*Tax rates are expressed in mills

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

Leavenworth County Special - Other Funds

Leavenworth County Special - Other Funds

TO: Leavenworth County Clerk's Office

Fran Keppler

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

fkeppler@leavenworthcounty.gov

INDICATION OF REVENUE NEUTRAL RATE

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

The Governing body of Leavenworth County, Kansas hereby notifies the Leavenworth County Clerk of intent to exceed the Revenue Neutral Rate for the Special Funds:

X **Yes,** we intend to exceed the Revenue Neutral Rate and our proposed mill levy is 8.998 mills for the Leavenworth County Special-Other Funds:

The date of the hearing is: **August 20, 2025**

The time of our hearing is: 9:00 A.M.

The location of our hearing is: Leavenworth County Commissioner's Meeting Room, 300 Walnut St., Leavenworth, Kansas

_____ **No,** we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 20, 2025.

7-9-25

Signature Date

Chairperson, LVCO Commission

Title

Resolution No. 2025 - 23

A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR LEAVENWORTH COUNTY SPECIAL-OTHER FUNDS FOR TAX YEAR 2025:

WHEREAS, the Revenue Neutral Rate for Leavenworth County Special-Other Funds was calculated as 8.615 mills by the Leavenworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Leavenworth County will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body will hold a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony.

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

Section 1. The Governing Body of Leavenworth County, Kansas hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for August 20, 2025 at 9:00 A.M. to be held in the Leavenworth County Commissioner's Meeting Room at 300 Walnut St., Leavenworth, Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of Leavenworth County, Kansas expresses its intention to levy a tax rate exceeding the Revenue Neutral Rate with a proposed mill levy of 8.998 mills for the Leavenworth County Special-Other Funds for tax year 2025.

Section 3. The Governing Body of Leavenworth County, Kansas directs the County Administrator to provide this resolution to the Leavenworth County Clerk as notice of Leavenworth County's proposed intent to exceed the Revenue Neutral Rate.

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

ADOPTED this 9th day of July, 2025 and SIGNED by the Board of Leavenworth County Commissioners.

Mike Smith, Chairman
4th District

Vanessa Reid - NO VOTE
Vanessa Reid, Member
2nd District

Jeff Culbertson, Member
1st District

Willie Dove, Member
3rd District

Mike Stieben, Member
5th District

ATTEST:

Fran Keppler, Leavenworth County Clerk

Roll Call Vote

A Roll Call Vote of the Leavenworth County Board of County Commissioners. To Levy a Property Tax Exceeding the Revenue Neutral Rate for Leavenworth County Special Funds
Hearing to Exceed Revenue Neutral Rate held on August 20, 2025
Resolution No. 2025-29

Governing Body Member	Yes	No	No Vote
Jeff Culbertson, 1st District	X		
Vanessa Reid, 2nd District		X	
Willie Dove, 3rd District	X		
Mike Smith, 4th District	X		
Mike Stieben, 5th Dsitrct	X		
TOTAL	4	1	

Certified:

Fran Keppler, Leavenworth County Clerk

Resolution No. 2025 - 29

A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR LEAVENWORTH COUNTY SPECIAL-OTHER FUNDS FOR TAX YEAR 2025 TO FUND BUDGET EXPENDITURES FOR FISCAL YEAR 2026

WHEREAS, the Revenue Neutral Rate for tax year 2025 for Leavenworth County Special-Other Funds was calculated as 8.615 mills by the Leavenworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Leavenworth County for fiscal year 2026 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body will hold a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony.

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

Section 1. Leavenworth County hereby approves exceeding the revenue neutral rate and shall levy a property tax rate of 8.998 mills for Leavenworth County Special-Other Funds for tax year 2025 which exceeds the revenue neutral rate.

Section 2. The County Administrator, and Leavenworth County 's other officers, agents, and employees are hereby authorized and directed to take such further action, and execute such other documents, certificates, and instruments as may be necessary or desirable to carry out and comply with the intent of this resolution.

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

ADOPTED this 20th day of August 2025 and SIGNED by the Board of Leavenworth County Commissioners.

Mike Smith, Chairman

4th District

NO - Vanessa Reid

Vanessa Reid, Member

2nd District

Jeff Culbertson, Member

1st District

Willie Dove, Member

3rd District

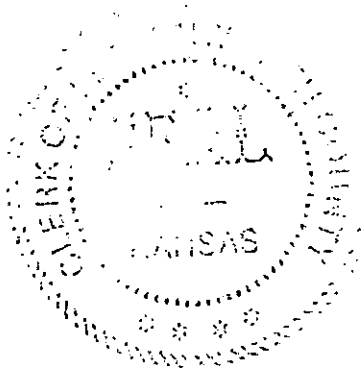
Mike Stieben, Member

5th District

ATTEST:

Fran Keppler

Fran Keppler, Leavenworth County Clerk



AFFIDAVIT OF PUBLICATION

LEAVENWORTH TIMES
PO BOX 1283
HUTCHINSON, KS 67504-1283

STATE OF KANSAS } SS
COUNTY OF }
LEAVENWORTH

Account Number: 21272
Ad Number: 3741570
Description: Special District Budget
Ad Cost: $72.00

Barbara Daniels, being first duly sworn, says:

That he/she is the Legal Dept of the the Leavenworth Times, a daily newspaper of general circulation, printed and published in Leavenworth, Leavenworth County, Kansas; that the publication, a copy of which is attached hereto, was published in said newspaper on the following dates:

August 9, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Barbara Daniels

Subscribed to and sworn to me this 11th day of August 2025.

Rebecca A. Broom
Notary Public
_____ County _____
ID#: _____
My commission expires: 6/7/27

REBECCA A. BROOM
Notary Public - State of Kansas
My Appt. Expires 6/7/27

JANET KLASINSKI
LEAVENWORTH COUNTY CLERK'S
OFFICE
300 WALNUT
LEAVENWORTH, KS 66048

State of Kansas
County
2026

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Leavenworth County Special - Other Funds

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Leavenworth County Special - Other Funds

Leavenworth County Special - Other Funds

Published in the Leavenworth Times,