CERTIFICATE 2023

To the Clerk of Leavenworth County, State of Kansas
We, the undersigned, officers of
City 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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	28,772,143	4,582,807	16.848
Debt Service	10-113	8	5,427,972	1,877,999	6.904
Library	12-1220	8	1,085,389	956,542	3.516
Library Emp Benefit	12-16,102	9	288,929	262,729	.965
Police Pension Fund	13-14a01	9	169,640	14,415	.053
Fire Pension Fund	13-14a02	10	343,601	11,151	.041
Recreation	12-1927	10	2,829,459	492,006	1.808
Special Highway		11	1,486,014		
CVB		11	1,240,933		
Probation		12	344,844		
Economic Develop		12	1,535,459		
Bus & Tech Park		13	361,831		
CIP Sales Tax		13	3,981,025		
CountyWide Sales Tax		14	5,331,911		
Sewer		14	7,271,617		
Refuse		15	3,872,441		
Storm Water		15	3,213,047		
Auto TIF		16	852,300		
Hotel TIF		16	607,778		
Retail TIF		17	426,100		
911 Fund		17	305,569		
Refuse Restricted		18	0		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Totals		xxxxxx	69,748,002	8,197,649	30.135
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice					272,005,599
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 27.892

Assisted by:

Address:

Email:

Attest: Nov. 21, 2022

Janet Klasinski
County Clerk

Governing Body

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS

CPA Summary

City of Leavenworth 2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,135,771	506,886	5,755	392	12,171	0
Debt Service	1,897,252	232,530	2,640	179	5,583	0
Library	913,829	112,000	1,272	86	2,689	0
Library Emp Benefit	178,748	21,908	249	17	526	0
Police Pension Fund	13,101	1,606	18	1	39	0
Fire Pension Fund	9,970	1,222	14	1	29	0
Recreation	440,882	54,035	613	42	1,297	0
TOTAL	7,589,553	930,187	10,561	718	22,334	0

County Treas Motor Vehicle Estimate	930,187				
County Treas Recreational Vehicle Estimate		10,561			
County Treas 16/20M Vehicle Estimate			718		
County Treas Commercial Vehicle Tax Estimate				22,334	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.12256				
Recreational Vehicle Factor		0.00139			
16/20M Vehicle Factor			0.00009		
Commercial Vehicle Factor				0.00294	
Watercraft Factor					0.00000

City of Leavenworth 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
CIP Sales Tax Fund	Debt Service Fund	306,461	335,000	352,065	K.S.A.12-197
CIP Sales Tax Fund	Recreation Fund	1,495,132	1,110,864	1,710,636	K.S.A. 12-1,118
CIP Sales Tax Fund	Capital Projects Fund		1,341,220	1,588,092	K.S.A. 12-1,118
CIP Sales Tax Fund	Retail TIF		78,795		K.S.A. 12-1,118
Countywide Sales Tax	Debt Service Fund	718,326	945,000	1,360,286	K.S.A. 12-197
Countywide Sales Tax	Streets Proj Fund	684,245	908,500	908,500	K.S.A. 12-1,119
Countywide Sales Tax	Capital Projects Fund	450,775	1,434,717	979,918	K.S.A. 12-1,118
Capital Projects Fund	Street Project Fund	725,482			K.S.A. 12-1,119
Capital Projects Fund	Storm Water Fund	86,098			K.S.A. 12-1,118
Capital Projects Fund	Countywide Sales Tax	221,746			K.S.A. 12-1,118
Hotel TIF Fund	Debt Service Fund	69,040	67,690		K.S.A. 12-197
Street Project Fund	Capital Projects Fund	1,745,965			K.S.A. 12-1,119
ARPA Fund	Recreation Fund	522,204			K.S.A. 12-1663
ARPA Fund	Special Highway Fund	86,216			K.S.A. 12-1663
ARPA Fund	CVB Fund	172,006			K.S.A. 12-1663
ARPA Fund	Probation Fund	89,155			K.S.A. 12-1663
ARPA Fund	General Fund		72,664		K.S.A. 12-1663
Special Projects	General Fund			1,034,833	K.S.A. 12-1,118
Special Park Fund	Recreation Fund	480			K.S.A. 12-1,118
Refuse Fund	Refuse Restricted Fund	4,000			K.S.A. 12-825d
	Totals	7,377,331	6,294,450	7,934,330	
	Adjustments		72,664	1,034,833	
	Adjusted Totals	7,377,331	6,221,786	6,899,497	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Leavenworth

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2011-B GO Refunding	9/1/2011	9/1/2022	1.70	6,250,000	295,000	3/1;9/1	9/1	7,670	295,000	0	0
2012-B Gen Imp & Refund	6/28/2012	9/1/2022	1.58	3,315,000	185,000	3/1;9/1	9/1	3,516	185,000	0	0
2013-A General Improve	6/27/2013	9/1/2022	1.85	3,860,000	400,000	3/1;9/1	9/1	7,800	400,000	0	0
2014-A General Improvement	6/30/2014	9/1/2025	1.69	2,110,000	145,000	3/1;9/1	9/1	4,213	145,000	0	0
2014-B Computer Systems	11/18/2014	9/1/2024	1.69	490,000	160,000	3/1;9/1	9/1	4,650	50,000	3,300	55,000
2015-B Downtown TIF	11/30/2015	9/1/2025	1.15	600,000	260,000	3/1;9/1	9/1	7,690	60,000	6,040	65,000
2016-A Refund & Firetruck	6/30/2016	9/1/2025	1.66	5,700,000	435,000	3/1;9/1	9/1	8,700	435,000	0	0
2016-B N Gate TIF	10/6/2016	9/1/2031	1.61	875,000	465,000	3/1;9/1	9/1	7,178	90,000	6,008	90,000
2017-A Bus & Tech Park	2/1/2017	9/1/2026	3.42	4,910,000	4,310,000	3/1;9/1	9/1	145,265	205,000	137,065	215,000
2017-B Pvmt Management	6/13/2017	9/1/2036	2.51	2,340,000	1,035,000	3/1;9/1	9/1	26,473	160,000	22,873	165,000
2018-A Pvmt Management	6/20/2018	9/1/2027	3.02	1,410,000	1,035,000	3/1;9/1	9/1	31,250	135,000	27,200	140,000
2019-A Pvmt Management	6//27/2019	9/1/2028	3.00	1,340,000	1,110,000	3/1;9/1	9/1	33,300	125,000	29,550	130,000
2020-A Pvmt Management	6/25/2020	9/1/2032	1.00	1,375,000	1,245,000	3/1;9/1	9/1	17,315	130,000	16,450	135,000
2020-A Refunding	6/25/2020	9/1/2032	1.00	1,020,000	1,020,000	3/1;9/1	9/1	14,185	145,000	8,674	345,000
2021-A Thornton & 10th Ave	5/12/2021	9/1/2036	1.25 - 3.0	6,040,000	6,040,000	3/1;9/1	9/1	180,093	295,000	129,388	345,000
2021-A New Lawrence Road	5/12/2021	9/1/2031	1.25 - 3.0	365,000	365,000	3/1;9/1	9/1	12,572	30,000	8,750	35,000
2021-A Pavement Managemer	5/12/2021	9/1/2031	1.25 - 3.0	1,320,000	1,320,000	3/1;9/1	9/1	45,353	105,000	31,663	120,000
2021-A 100' Ariel Ladder	5/12/2021	9/1/2031	1.25 - 3.0	1,310,000	1,310,000	3/1;9/1	9/1	44,962	105,000	31,363	120,000
2021-B Refunding 2013-A & 2	6/3/2021	9/1/2031	3.0-4.0	2,935,000	2,935,000	3/1;9/1	9/1	115,750	0	115,750	780,000
2012-A Sewer	3/1/2012	9/1/2032	2.29	4,165,000	205,000	3/1;9/1	9/1	4,100	205,000	0	0
2012-B Sewer	6/28/2012	9/1/2025	1.58	1,235,000	160,000	3/1;9/1	9/1	3,040	160,000	0	0
2014-A Sewer	6/30/2014	9/1/2023	1.69	2,305,000	320,000	3/1;9/1	9/1	6,250	320,000	0	0
2020-A-Sewer	6/25/2020	9/1/2032	1.00	3,075,000	3,075,000	3/1;9/1	9/1	42,765	0	45,602	545,000
2020-A-Stormwater	6/25/2020	9/1/2032	2.00	2,430,000	2,210,000	3/1;9/1	9/1	30,735	235,000	29,175	235,000
Total G.O. Bonds					**30,040,000**			**804,824**	**4,015,000**	**648,849**	**3,520,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
A2021 - Temp Note	5/12/2021	12/1/2022	0.34	1,400,000	1,400,000	6/1;12/1	6/1;12/1	7,391	1,400,000	0	0
Total Other					**1,400,000**			**7,391**	**1,400,000**	**0**	**0**
Total Indebtedness					**31,440,000**			**812,215**	**5,415,000**	**648,849**	**3,520,000**

City of Leavenworth

2023

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 2022	Payments Due 2022	Payments Due 2023
				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: 2023

Library found in: City of Leavenworth
Leavenworth County

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 2022	Proposed Year 2023
Ad Valorem	$913,829	$956,542
Delinquent Tax	$10,000	$12,800
Motor Vehicle Tax	$109,671	$112,000
Recreational Vehicle Tax	$0	$1,272
16/20M Vehicle Tax	$0	$86
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$1,033,500	$1,082,700
Difference in Total Taxes:	$49,200	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$243,708,732	$272,106,262
Did Assessed Valuation Decrease?	No	
Levy Rate	3.75	3.515
Difference in Levy Rate:	(0.235)	
Qualify for grant: Not 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 the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,934,702	7,422,977	6,510,160
Receipts:			
Ad Valorem Tax	3,822,005	4,135,771	xxxxxxxxxxxxxxxxxx
Delinquent Tax	56,184	77,900	60,093
Motor Vehicle Tax	546,487	503,610	506,886
Recreational Vehicle Tax			5,755
16/20M Vehicle Tax			392
Commercial Vehicle Tax			12,171
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Special Assessments	43,060	37,000	45,900
Mineral Production Tax			
Local Alcoholic Liquor	65,892	52,265	83,000
Local Sales Tax	9,667,413	9,148,000	10,156,800
Franchise Tax	2,667,210	2,697,900	2,854,596
Licenses and permits	485,308	429,400	486,500
Intergovernmental revenues	4,297	1,800	2,600
Charges for Services	1,562,354	1,578,200	1,664,250
Court Bonds	483,290	550,000	584,800
Transfer from ARPA Fund		72,664	
Transfer from Special Projects Fund			1,034,833
In Lieu of Taxes (IRB)			
Interest on Idle Funds	43,747	40,000	150,000
Neighborhood Revitalization Rebate			0
Miscellaneous	151,116	39,457	30,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**19,598,363**	**19,363,967**	**17,679,176**
Resources Available:	**26,533,065**	**26,786,944**	**24,189,336**

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	26,533,065	26,786,944	24,189,336
Expenditures:			
Fire	4,722,444	5,026,703	5,618,620
Police	7,889,078	8,384,779	8,856,933
Human Resources	294,136	326,619	400,220
Municipal Service Center	1,050,763	998,929	1,351,060
Engineering & Inspections	1,398,404	1,552,373	1,582,717
City Clerk	463,771	507,758	504,085
City Administration	620,837	672,882	686,020
Planning & Zoning	755,174	717,190	794,330
Finance	554,504	648,361	677,740
General Revenue	231,997	92,000	6,972,569
City Wide	52,901	97,228	89,490
Airport	97,359	85,840	96,650
Court	366,498	455,850	378,285
IT	612,222	710,272	763,424
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	19,110,088	20,276,784	28,772,143
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,110,088**	**20,276,784**	**28,772,143**
Unencumbered Cash Balance Dec 31	7,422,977	6,510,160	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	22,496,283	25,271,455	28,772,143
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,772,143
		Tax Required	4,582,807
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,582,807

CPA Summary

City of Leavenworth 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Fire			
Salaries	4,420,234	4,638,727	5,194,190
Contractual	206,022	231,268	272,180
Commodities	79,771	137,403	132,900
Capital Outlay	16,417	19,305	19,350
Total	**4,722,444**	**5,026,703**	**5,618,620**
Police			
Salaries	6,652,422	7,202,733	7,493,040
Contractual	985,622	907,593	1,037,778
Commodities	235,537	253,418	308,160
Capital Outlay	15,497	21,035	17,955
Total	**7,889,078**	**8,384,779**	**8,856,933**
Human Resources			
Salaries	244,383	263,726	327,720
Contractual	48,727	60,918	64,400
Commodities	1,026	1,975	8,100
Capital Outlay			
Total	**294,136**	**326,619**	**400,220**
Municipal Service Center			
Salaries	230,474	263,344	334,510
Contractual	234,512	190,342	255,700
Commodities	569,793	545,243	760,850
Capital Outlay	15,984	0	0
Total	**1,050,763**	**998,929**	**1,351,060**
Engineering & Inspections			
Salaries	758,139	886,365	888,810
Contractual	618,013	641,247	660,862
Commodities	22,206	24,761	33,045
Capital Outlay	46	0	0
Total	**1,398,404**	**1,552,373**	**1,582,717**
City Clerk			
Salaries	303,883	321,837	315,720
Contractual	154,597	179,896	182,865
Commodities	5,291	6,025	5,500
Capital Outlay			
Total	**463,771**	**507,758**	**504,085**
City Administration			
Salaries	429,078	430,091	454,740
Contractual	173,987	237,301	222,030
Commodities	17,388	5,490	9,250
Capital Outlay	384		
Total	**620,837**	**672,882**	**686,020**
Planning & Zoning			
Salaries	507,053	575,033	612,290
Contractual	241,967	130,150	173,290
Commodities	6,154	12,007	8,750
Capital Outlay			
Total	**755,174**	**717,190**	**794,330**
Page 1 - Total	**17,194,607**	**18,187,233**	**19,793,985**

City of Leavenworth 2023

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Finance			
Salaries	414,279	510,005	507,290
Contractual	132,228	133,043	164,950
Commodities	7,567	5,313	5,500
Capital Outlay	430		
Total	**554,504**	**648,361**	**677,740**
General Revenue			
Salaries	0	0	0
Contractual	231,997	92,000	0
Commodities			
Capital Outlay			
Operating reserves			6,972,569
Total	**231,997**	**92,000**	**6,972,569**
City Wide			
Salaries	48,539	91,571	86,590
Contractual	4,362	5,158	2,900
Commodities		499	
Capital Outlay			
Total	**52,901**	**97,228**	**89,490**
Airport			
Salaries			
Contractual	97,359	85,840	96,650
Commodities			
Capital Outlay			
Total	**97,359**	**85,840**	**96,650**
Court			
Salaries	350,843	430,789	354,370
Contractual	12,417	19,055	14,115
Commodities	3,238	6,006	9,800
Capital Outlay			
Total	**366,498**	**455,850**	**378,285**
IT			
Salaries	204,077	294,438	285,280
Contractual	406,309	409,849	471,650
Commodities	1,836	5,985	6,494
Capital Outlay			
Total	**612,222**	**710,272**	**763,424**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	1,915,481	2,089,551	8,978,158
Page 1 -Total	**17,194,607**	**18,187,233**	**19,793,985**
Grand Total	**19,110,088**	**20,276,784**	**28,772,143**

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

City of Leavenworth 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	361,472	419,059	221,321
Receipts:			
Ad Valorem Tax	1,726,383	1,897,252	xxxxxxxxxxxxxxxxxx
Delinquent Tax	26,323	20,000	26,269
Motor Vehicle Tax	249,539	227,475	232,530
Recreational Vehicle Tax			2,640
16/20M Vehicle Tax			179
Commercial Vehicle Tax			5,583
Watercraft Tax			0
Special Assessments	13,529	20,000	13,500
Bond Proceeds	2,935,000	1,400,000	1,335,600
Bond Premium	402,477		
Transfer from CIP	306,461	335,000	352,065
Transfer from County Wide Sales Tax	718,326	945,000	1,360,286
Transfer from TIF	69,040	67,690	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,447,078**	**4,912,417**	**3,328,652**
Resources Available:	**6,808,550**	**5,331,476**	**3,549,973**
Expenditures:			
Principal	5,930,291	4,405,000	4,368,960
Interest	440,127	705,155	670,662
Issuance Costs	19,073		39,250
Operating reserves			349,100
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,389,491**	**5,110,155**	**5,427,972**
Unencumbered Cash Balance Dec 31	419,059	221,321	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,043,536	5,471,668	5,427,972
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,427,972
		Tax Required	1,877,999
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	1,877,999

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	832,125	913,829	xxxxxxxxxxxxxxxxxx
Delinquent Tax	12,759	10,000	12,800
Motor Vehicle Tax	122,369	109,671	112,000
Recreational Vehicle Tax			1,272
16/20M Vehicle Tax			86
Commercial Vehicle Tax			2,689
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**967,253**	**1,033,500**	**128,847**
Resources Available:	**967,253**	**1,033,500**	**128,847**
Expenditures:			
Library activities	967,253	1,033,500	1,085,389
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**967,253**	**1,033,500**	**1,085,389**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	969,500	1,033,500	1,085,389
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,085,389
		Tax Required	956,542
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	956,542

CPA Summary

City of Leavenworth 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Emp Benefit**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	256,073	178,748	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,549	2,000	3,500
Motor Vehicle Tax	35,568	33,752	21,908
Recreational Vehicle Tax			249
16/20M Vehicle Tax			17
Commercial Vehicle Tax			526
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**295,190**	**214,500**	**26,200**
Resources Available:	**295,190**	**214,500**	**26,200**
Expenditures:			
Library employee benefit activities	295,190	214,500	288,929
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**295,190**	**214,500**	**288,929**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	293,000	214,500	288,929
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	288,929
		Tax Required	262,729
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	262,729

Adopted Budget **Police Pension Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	156,149	155,069	153,240
Receipts:			
Ad Valorem Tax	12,205	13,101	xxxxxxxxxxxxxxxxx
Delinquent Tax	208	250	121
Motor Vehicle Tax	1,996	1,619	1,606
Recreational Vehicle Tax			18
16/20M Vehicle Tax			1
Commercial Vehicle Tax			39
Watercraft Tax			0
Interest on Idle Funds	226		200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,635**	**14,970**	**1,985**
Resources Available:	**170,784**	**170,039**	**155,225**
Expenditures:			
Police pension payments	15,715	16,799	17,010
Operating reserves			152,630
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,715	16,799	169,640
Unencumbered Cash Balance Dec 31	155,069	153,240	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	170,349	168,799	169,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,640
		Tax Required	14,415
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	14,415

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Pension Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	494,263	419,233	328,801
Receipts:			
Ad Valorem Tax	9,098	9,970	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,587	180	1,683
Motor Vehicle Tax	13,413	1,185	1,222
Recreational Vehicle Tax			14
16/20M Vehicle Tax			1
Commercial Vehicle Tax			29
Watercraft Tax			0
Interest on Idle Funds	646	750	700
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,744**	**12,085**	**3,649**
Resources Available:	**519,007**	**431,318**	**332,450**
Expenditures:			
Pension payments	99,774	102,517	107,970
General Reserves			235,631
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,774**	**102,517**	**343,601**
Unencumbered Cash Balance Dec 31	419,233	328,801	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	508,325	428,317	343,601
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	343,601
		Tax Required	11,151
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	11,151

Adopted Budget **Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	66,175	566,527	6,123
Receipts:			
Ad Valorem Tax	401,418	440,882	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,262	8,900	8,907
Motor Vehicle Tax	67,252	52,884	54,035
Recreational Vehicle Tax			613
16/20M Vehicle Tax			42
Commercial Vehicle Tax			1,297
Watercraft Tax			0
Liquor tax	65,892	52,265	83,000
Charges for Services	341,974	634,900	464,800
Transfers from CIP	1,495,132	1,110,864	1,710,636
Transfers from GF			
Transfer from Special Park	480		
Transfer from ARPA	522,204		
Interest on Idle Funds - balance forward			
Neighborhood Revitalization Rebate			0
Miscellaneous	12,505	6,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,914,119**	**2,306,695**	**2,331,330**
Resources Available:	**2,980,294**	**2,873,222**	**2,337,453**
Expenditures:			
Salaries & related personnel expenses	1,507,173	1,811,176	1,821,740
Contractual services	693,128	848,010	779,030
Commodities	206,596	207,913	228,689
Capital outlay	6,870		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,413,767**	**2,867,099**	**2,829,459**
Unencumbered Cash Balance Dec 31	566,527	6,123	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,742,225	2,867,099	2,829,459
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,829,459
		Tax Required	492,006
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	492,006

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Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	96,674	328,379	311,814
Receipts:			
State of Kansas Gas Tax	1,043,293	984,570	997,720
County Transfers Gas	109,755	102,390	103,980
Klink	70,631	72,000	70,600
Transfer from ARPA	86,216		
Interest on Idle Funds			
Miscellaneous	8,945	7,150	1,900
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,318,840**	**1,166,110**	**1,174,200**
Resources Available:	**1,415,514**	**1,494,489**	**1,486,014**
Expenditures:			
Salary and personnel related expenses	676,680	723,000	886,190
Contractual services	189,850	204,950	220,430
Commodities	210,326	254,725	322,175
Capital outlay	10,279	0	57,219
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,087,135**	**1,182,675**	**1,486,014**
Unencumbered Cash Balance Dec 31	328,379	311,814	0
2021/2022/2023 Budget Authority Amount:	2,030,871	1,347,141	1,486,014

Adopted Budget

CVB	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	333,903	600,030	479,833
Receipts:			
Transient guest tax	620,147	500,000	683,700
Transfer from ARPA	172,006		
Sponsorships for City Festival	33,500	25,000	35,000
Admission fees and other rentals - City Fest.	10,112	0	4,800
Interest on Idle Funds			
Miscellaneous	37,580		37,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**873,345**	**525,000**	**761,100**
Resources Available:	**1,207,248**	**1,125,030**	**1,240,933**
Expenditures:			
Salaries and personnel related expenses	153,217	204,262	223,560
Contractual services	452,529	429,355	449,750
Commodities	1,472	11,580	10,980
Capital outlay			
Operating reserves			556,643
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**607,218**	**645,197**	**1,240,933**
Unencumbered Cash Balance Dec 31	600,030	479,833	0
2021/2022/2023 Budget Authority Amount:	842,382	860,206	1,240,933

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Probation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	49,731	107,127	99,844
Receipts:			
Liquor Tax	65,892	52,265	83,000
Charges for services	97,428	174,879	162,000
Transfer from ARPA	89,155		
Interest on Idle Funds			
Miscellaneous	5		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**252,480**	**227,144**	**245,000**
Resources Available:	**302,211**	**334,271**	**344,844**
Expenditures:			
Salaries and personnel related expenses	180,940	193,885	197,290
Contractual services	8,184	32,542	40,793
Commodities	5,960	8,000	7,000
Operating reserves			99,761
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**195,084**	**234,427**	**344,844**
Unencumbered Cash Balance Dec 31	107,127	99,844	0
2021/2022/2023 Budget Authority Amount:	297,966	275,645	344,844

Adopted Budget **Economic Develop**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	941,086	897,008	977,759
Receipts:			
Local sales tax	546,479	518,000	557,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**546,479**	**518,000**	**557,700**
Resources Available:	**1,487,565**	**1,415,008**	**1,535,459**
Expenditures:			
Salaries & personnel related expenses	46,996	83,344	51,570
Contractual services	168,365	353,905	331,273
Commodities	40		
Capital outlay	375,156		
Operating reserves			1,152,616
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**590,557**	**437,249**	**1,535,459**
Unencumbered Cash Balance Dec 31	897,008	977,759	0
2021/2022/2023 Budget Authority Amount:	1,251,660	1,249,823	1,535,459

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City of Leavenworth 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Bus & Tech Park**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	421,188	391,831	361,831
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**421,188**	**391,831**	**361,831**
Expenditures:			
Contractual services	29,357	30,000	42,500
Operating reserves			319,331
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,357**	**30,000**	**361,831**
Unencumbered Cash Balance Dec 31	391,831	361,831	0
2021/2022/2023 Budget Authority Amount:	421,173	390,000	361,831

Adopted Budget

CIP Sales Tax	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,699,756	1,954,104	1,395,225
Receipts:			
Local sales tax	2,461,229	2,287,000	2,585,800
Bond proceeds	1,310,000	1,300,000	
Temporary note proceeds			
Sale of equipment and insurance proceeds	59,677		
Interest on Idle Funds			
Miscellaneous	87,797	20,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,918,703**	**3,607,000**	**2,585,800**
Resources Available:	**5,618,459**	**5,561,104**	**3,981,025**
Expenditures:			
Contractual services	100,452		
Commodities	88,989		
Capital outlay	1,673,321	1,300,000	
Transfer to recreation	1,495,132	1,110,864	1,710,636
Transfer to TIF		78,795	
Transfer to debt service	306,461	335,000	352,065
Transfer to capital projects	0	1,341,220	1,588,092
Capital reserves			330,232
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,664,355**	**4,165,879**	**3,981,025**
Unencumbered Cash Balance Dec 31	1,954,104	1,395,225	0
2021/2022/2023 Budget Authority Amount:	5,603,959	2,846,935	3,981,025

See Tab C

CPA Summary

City of Leavenworth 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CountyWide Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,023,013	2,488,128	2,171,911
Receipts:			
Local sales tax	3,096,714	2,972,000	3,160,000
Transfer from Capital Projects	221,746		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,318,460**	**2,972,000**	**3,160,000**
Resources Available:	**4,341,473**	**5,460,128**	**5,331,911**
Expenditures:			
Transfer to debt service	718,326	945,000	1,360,286
Transfer to capital projects	450,775	1,434,717	979,918
Transfer to streets projects	684,244	908,500	908,500
Capital reserves			2,083,207
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,853,345**	**3,288,217**	**5,331,911**
Unencumbered Cash Balance Dec 31	2,488,128	2,171,911	0
2021/2022/2023 Budget Authority Amount:	3,535,436	3,783,217	5,331,911

Adopted Budget

Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,100,524	2,881,158	2,019,317
Receipts:			
Charges for services	4,994,686	5,235,500	5,247,200
Interest on Idle Funds			
Miscellaneous	5,148	5,900	5,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,999,834**	**5,241,400**	**5,252,300**
Resources Available:	**7,100,358**	**8,122,558**	**7,271,617**
Expenditures:			
Salaries and personnel related expenses	969,987	1,303,347	1,245,160
Contractual services	1,619,053	1,852,517	1,887,510
Commodities	259,452	508,667	457,350
Capital outlay	1,301,065	1,696,286	1,113,000
Debt service	69,643	742,424	590,602
Operating reserve			1,090,080
Capital reserve			887,915
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,219,200**	**6,103,241**	**7,271,617**
Unencumbered Cash Balance Dec 31	2,881,158	2,019,317	0
2021/2022/2023 Budget Authority Amount:	5,735,268	7,663,049	7,271,617

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,030,766	1,330,743	1,537,741
Receipts:			
Charges for services	2,322,260	2,312,000	2,333,900
Intergovernmental	1,875	0	0
Interest on Idle Funds			
Miscellaneous	28,203	1,000	800
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,352,338**	**2,313,000**	**2,334,700**
Resources Available:	**3,383,104**	**3,643,743**	**3,872,441**
Expenditures:			
Salaries & personnel related expenses	661,404	697,029	829,430
Contractual services	1,053,075	844,118	900,630
Commodities	233,768	266,477	422,660
Capital outlay	100,114	298,378	853,500
Transfer to refuse restricted	4,000		
Capital reserves			152,067
General reserves			714,154
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,052,361**	**2,106,002**	**3,872,441**
Unencumbered Cash Balance Dec 31	1,330,743	1,537,741	0
2021/2022/2023 Budget Authority Amount:	2,889,036	3,270,922	3,872,441

Adopted Budget

Storm Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,746,584	2,857,316	1,927,947
Receipts:			
Charges for services	1,285,074	1,285,000	1,285,100
Transfer from capital projects	86,098		
Temporary notes proceeds		98,500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,371,172**	**1,383,500**	**1,285,100**
Resources Available:	**3,117,756**	**4,240,816**	**3,213,047**
Expenditures:			
Salaries & personnel related expenses	51,337	69,988	66,670
Contractual services	137,710	157,120	57,750
Commodities	750	0	0
Capital outlay	68,028	1,819,236	2,629,100
Debt service	2,615	266,525	269,175
General reserves			190,352
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**260,440**	**2,312,869**	**3,213,047**
Unencumbered Cash Balance Dec 31	2,857,316	1,927,947	0
2021/2022/2023 Budget Authority Amount:	3,941,502	2,329,254	3,213,047

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto TIF**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,216	84,978	0
Receipts:			
Sales Tax	626,590	566,000	744,100
Tax increment taxes	102,987	92,000	108,200
Interest on Idle Funds			
Miscellaneous		10,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**729,577**	**668,000**	**852,300**
Resources Available:	**750,793**	**752,978**	**852,300**
Expenditures:			
Contractual services	665,815	752,978	852,300
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**665,815**	**752,978**	**852,300**
Unencumbered Cash Balance Dec 31	84,978	0	0
2021/2022/2023 Budget Authority Amount:	943,165	843,116	852,300

Adopted Budget

Hotel TIF	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	250,290	505,165	177,578
Receipts:			
Tax increment taxes	415,536	517,200	177,200
Sales tax	207,253	154,800	252,400
Interest on Idle Funds	534		600
Miscellaneous	0		0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**623,323**	**672,000**	**430,200**
Resources Available:	**873,613**	**1,177,165**	**607,778**
Expenditures:			
Contractual services	200,430	834,719	607,778
Debt service	98,978	97,178	
Transfer to Debt Service Fund	69,040	67,690	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**368,448**	**999,587**	**607,778**
Unencumbered Cash Balance Dec 31	505,165	177,578	0
2021/2022/2023 Budget Authority Amount:	647,162	999,587	607,778

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Retail TIF**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	157,000	27,900	0
Receipts:			
Sales tax	191,360	178,205	257,000
CID sales tax	33,819	43,000	44,400
Property tax		123,000	123,000
Transfer from CIP Sales Tax		78,795	
Interest on Idle Funds	167		
Miscellaneous	6,504	23,000	1,700
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**231,850**	**446,000**	**426,100**
Resources Available:	**388,850**	**473,900**	**426,100**
Expenditures:			
Contractual Services	1,248	473,900	426,100
Operating Transfers	359,702		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**360,950**	**473,900**	**426,100**
Unencumbered Cash Balance Dec 31	27,900	0	0
2021/2022/2023 Budget Authority Amount:	360,975	533,293	426,100

Adopted Budget

911 Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		76,869	145,869
Receipts:			
911 fees	81,151	219,000	159,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,151**	**219,000**	**159,700**
Resources Available:	**81,151**	**295,869**	**305,569**
Expenditures:			
Contractual services	3,783	50,000	
Capital outlay	499	100,000	100,000
Operating reserves			205,569
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,282**	**150,000**	**305,569**
Unencumbered Cash Balance Dec 31	76,869	145,869	0
2021/2022/2023 Budget Authority Amount:	109,580	219,000	305,569

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Adopted Budget **Refuse Restricted**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-4,000	0	0
Receipts:			
Transfer from Refuse Fund	4,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,000**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	9,545	0	0

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

City of Leavenworth

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Planters II		**TBRA Grant Fund**		**Section 8**		**Planters Capital Project**		**Community Development**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	588,127	Cash Balance Jan 1	0	Cash Balance Jan 1	466,995	Cash Balance Jan 1	0	Cash Balance Jan 1	4,108	1,059,230
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	256,032	Federal grants	11,944	Intergovernmental	2,036,710	Intergovernmental	0	Intergovernmental	555,597	
Charges for services	448,410			Charges for services	47,411					
Miscellaneous	12,441			Miscellaneous	4,798					
Interest Earnings	67									
Total Receipts	716,950	Total Receipts	11,944	Total Receipts	2,088,919	Total Receipts	0	Total Receipts	555,597	3,373,410
Resources Available:	1,305,077	Resources Available:	11,944	Resources Available:	2,555,914	Resources Available:	0	Resources Available:	559,705	4,432,640
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries, etc.	248,196	Salaries, etc	2,650	Salaries, etc.	125,898	Building improvements	0	Salaries, etc	75,771	
Contractual services	437,778	Contractual services	9,294	Contractual services	1,881,009			Contractual services	374,757	
Commodities	43,921			Commodities	4,904			Commodities	50	
				Debt Service	2,400			Capital purchases	109,127	
Total Expenditures	729,895	Total Expenditures	11,944	Total Expenditures	2,014,211	Total Expenditures	0	Total Expenditures	559,705	3,315,755
Cash Balance Dec 31	575,182	Cash Balance Dec 31	0	Cash Balance Dec 31	541,703	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,116,885**
										1,116,885

**Note: These two block figures should agree.

CPA Summary

City of Leavenworth

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG		**Police Seizure**		**Police Grant**		**Capital Projects**		**Special Proj**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	552,250	Cash Balance Jan 1	83,587	Cash Balance Jan 1	3,981	Cash Balance Jan 1	-6,771,607	Cash Balance Jan 1	1,381,349	-4,750,440
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Bonds & Fines	6,974	Intergovernmental	25,907	Intergovernmental	133,524			
		Miscellaneous	117			Program income	15,927			
		Interest Income	8			Miscellaneous	62,688			
						Transfer from CW	450,775			
						Transfer from Street Proj	1,745,965			
						Bond proceeds	8,381,590			
						Interest Income	2,402			
Total Receipts	0	Total Receipts	7,099	Total Receipts	25,907	Total Receipts	10,792,871	Total Receipts	0	10,825,877
Resources Available:	552,250	Resources Available:	90,686	Resources Available:	29,888	Resources Available:	4,021,264	Resources Available:	1,381,349	6,075,437
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Small business grants	68,500	Contractual services	5,003	Salaries, etc	1,523	Salaries, etc	2,025	Contractual services	24,745	
Community grants	416,000	Commodities	610	Contractual services	10,000	Contractual services	55,248	Commodities	39,581	
				Capital purchases	14,384	Commodities	45,586	Capital outlay	245,744	
						Debt service	284,690			
						Transfer to Street	725,482			
						Transfer to Storm	86,098			
						Transfer to Countywide	221,746			
						Capital outlay	2,038,589			
Total Expenditures	484,500	Total Expenditures	5,613	Total Expenditures	25,907	Total Expenditures	3,459,464	Total Expenditures	310,070	4,285,554
Cash Balance Dec 31	67,750	Cash Balance Dec 31	85,073	Cash Balance Dec 31	3,981	Cash Balance Dec 31	561,800	Cash Balance Dec 31	1,071,279	**1,789,883**
										1,789,883

**Note: These two block figures should agree.

CPA Summary

City of Leavenworth

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Street Projects		**ARPA Fund**		**Blight Elimination**		**Special Park Fund**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,615,345	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	38,988	Cash Balance Jan 1		3,654,333
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
FFE Reimbursements	431,997	Intergovernmental	4,274,847	Charges for services	6,600	Charges for services	5,380			
Bond premium	2,940					Contributed revenue	9,126			
Transfer from Countywid	684,245									
Transfer from Capital Pro	725,482									
Total Receipts	1,844,664	Total Receipts	4,274,847	Total Receipts	6,600	Total Receipts	14,506	Total Receipts	0	6,140,617
Resources Available:	5,460,009	Resources Available:	4,274,847	Resources Available:	6,600	Resources Available:	53,494	Resources Available:	0	9,794,950
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual services	134,410	Salaries, etc	225,627			Contracutal services	2,269			
Capital outlay	229,387	Contractual services	281			Commodities	7,400			
Debt service	9,441	Commodities	49,801			Transfer to Recreation	480			
Transfer to Capital Projec	1,745,965	Transfer to Recreation	522,204							
		Transfer to Streets	86,216							
		Transfer to CVB	172,006							
		Transfer to Probation	89,155							
Total Expenditures	2,119,203	Total Expenditures	1,145,290	Total Expenditures	0	Total Expenditures	10,149	Total Expenditures	0	3,274,642
Cash Balance Dec 31	3,340,806	Cash Balance Dec 31	3,129,557	Cash Balance Dec 31	6,600	Cash Balance Dec 31	43,345	Cash Balance Dec 31	0	**6,520,308**
										6,520,308

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Leavenworth

will meet on August 23, 2022 at 6:00 PM at City Hall, 100 N 5th Street, Leavenworth, Kansas 66048, 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, Leavenworth Public Library, and the City's website and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	19,110,088	17.224	20,276,784	16.970	28,772,143	4,582,807	16.842
Debt Service	6,389,491	7.780	5,110,155	7.785	5,427,972	1,877,999	6.902
Library	967,253	3.750	1,033,500	3.750	1,085,389	956,542	3.515
Library Emp Benefit	295,190	1.154	214,500	0.733	288,929	262,729	0.966
Police Pension Fund	15,715	0.055	16,799	0.053	169,640	14,415	0.053
Fire Pension Fund	99,774	0.041	102,517	0.041	343,601	11,151	0.041
Recreation	2,413,767	1.809	2,867,099	1.809	2,829,459	492,006	1.808
Special Highway	1,087,135		1,182,675		1,486,014		
CVB	607,218		645,197		1,240,933		
Probation	195,084		234,427		344,844		
Economic Develop	590,557		437,249		1,535,459		
Bus & Tech Park	29,357		30,000		361,831		
CIP Sales Tax	3,664,355		4,165,879		3,981,025		
CountyWide Sales Tax	1,853,345		3,288,217		5,331,911		
Sewer	4,219,200		6,103,241		7,271,617		
Refuse	2,052,361		2,106,002		3,872,441		
Storm Water	260,440		2,312,869		3,213,047		
Auto TIF	665,815		752,978		852,300		
Hotel TIF	368,448		999,587		607,778		
Retail TIF	360,950		473,900		426,100		
911 Fund	4,282		150,000		305,569		
Refuse Restricted							
Non-Budgeted Funds-A	3,315,755						
Non-Budgeted Funds-B	4,285,554						
Non-Budgeted Funds-C	3,274,642						
Totals	56,125,776	31.813	52,503,575	31.141	69,748,002	8,197,649	30.127
						*Revenue Neutral Rate***	*27.892*
Less: Transfers	7,377,331		6,294,450		7,934,330		
Net Expenditure	48,748,445		46,209,125		61,813,672		
Total Tax Levied	7,282,112		7,589,553		xxxxxxxxxxxxxxxxx		
Assessed Valuation	228,897,649		243,708,732		272,106,262		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	19,535,000	27,626,040	30,040,000
Revenue Bonds	5,160,000	0	0
Other	9,190,000	9,235,000	1,400,000
Lease Purchase Principal	254,321	129,371	0
Total	34,139,321	36,990,411	31,440,000

*Tax rates are expressed in mills

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

Sarah Bodensteiner

City Official Title: City Clerk

Leavenworth Times
Affidavit of Publication

I, Tammy Lawson, of lawful age, being first duly sworn on oath, states, that she (he) is a Legal Representative of the Times a daily newspaper, printed and published in Leavenworth, Leavenworth County, Kansas, that said newspaper has been published for at least Fifty (50) times a year and has been so published for at least five (5) years prior to the first publication of the attached Notice that said newspaper has a general paid circulation on a monthly and yearly basis in Leavenworth County, Kansas and is not a trade, religious or fraternal publication and has been printed and published in Leavenworth County, Kansas and has a general paid circulation in said County. The attached Notice was published on the following dates in a regular issue of said newspaper.

Publication was made on the 4th day of August, 2022.

WITNESS my hand this 4th day of August, 2022.

Tammy Lawson
Legal Representative

REBECCA A. BROOM
Notary Public - State of Kansas
My Appt. Expires 6/7/23

Subscribe and sworn before me, this the 4 day of Aug, 2022.

Rebecca A. Broom
Notary Public
My Commission Expires: 6/7/23

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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City of Leavenworth
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Debt Service	6,389,491	7.780	5,110,155	7.785	5,427,972	1,877,999	6.902
Library	967,253	3.750	1,033,500	3.750	1,085,589	956,542	3.515
Library Emp Benefit	295,190	1.154	214,500	0.733	288,929	262,729	0.966
Police Pension Fund	15,715	0.055	16,799	0.053	169,640	14,415	0.053
Fire Pension Fund	99,774	0.041	102,517	0.041	343,601	11,151	0.041
Recession	2,413,767	1.809	2,867,099	1.809	2,879,459	492,006	1.808
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CVB	607,218		643,197		1,240,933		
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					Revenue Neutral Rate**		27.492
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Assessed Valuation	228,897,649		243,708,732		272,106,262		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	19,535,000		27,626,040		30,040,000		
Revenue Bonds	5,160,000		0		0		
Other	9,190,000		9,335,000		1,400,000		
Lease Purchase Principal	254,321		129,371		0		
Total	34,139,321		36,990,411		31,440,000		

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

Sarah Bodenhausen
City Official Title: City Clerk

Published in the Leavenworth Times, August 4, 2022.

RESOLUTION NO. B-2315

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 2023 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is 27.892 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 2023 budget year is 30.141 mills.

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 23, 2022, 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, 2022, 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 12th day of July, 2022.

Camalla M. Leonhard, Mayor

ATTEST:

Sarah Bodensteiner, CMC, City Clerk

SEAL OF THE CITY OF LEAVENWORTH KANSAS
CORPORATE SEAL

RESOLUTION NO. B-2317

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 2023 BUDGET YEAR.

WHEREAS, pursuant to 2021 Kansas Senate Bill No. 13, as amended by 2021 Kansas House Bill 2104, as the same may be codified (the "Act"), the Clerk of Leavenworth County, Kansas, has calculated and notified the City of Leavenworth, Kansas (the "City") that, for the City's 2023 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is **27.892 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 23, 2022, 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 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 2023 budget year is **30.127 mills**, 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 23rd day of August, 2022, by majority vote of the Governing Body.

Camalla M. Leonhard, Mayor

ATTEST:

Sarah Bodensteiner CMC, City Clerk
{Seal}

SEAL OF THE CITY OF LEAVENWORTH KANSAS
CORPORATE SEAL

32804970v.1

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 23, 2022
Resolution No. B-2317

Governing Body Member	Yes	No	No Vote
Mayor Camalla M. Leonhard	X		
Mayor Pro-Tem Jermaine Wilson	X		
Commission Nancy Bauder	X		
Commissioner Edd Hingula		X	
Commission Griff Martin		X	
TOTAL	**3**	**2**	**0**

Certified:

Sarah Bodensteiner, CMC, City Clerk

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS