State of Kansas
County

2023

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 2023; and
(3) the Amount(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 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				
Local Service Rd. & Bridge	68-596	6	4,363,225	3,351,358	8.854
Sewer District 1		7	54,331		
Sewer District 2		7			
Sewer District 3		8	103,712		
Sewer District 5		8	19,474		
Sewer District 6		9			
Sewer District 7		9	63,920		
Non-Budgeted Funds					
Totals		xxxxxx	4,604,662	3,351,358	8.854

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

378,486,308

Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 7.390

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

Attest: Sept 14, 2022
Janet Klasinski
County Clerk
by K. Scheer

Governing Body

CPA Summary

State of Kansas
County
2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Leavenworth County Special - Other Funds

will meet on August 24, 2022 at 9:15 A.M. at Leavenworth County Courthouse, Commission Meeting Room 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 Clerk's Office 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 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							
Debt Service							
Local Service Rd & B	3,553,118	8.431	3,691,115	8.431	4,363,225	3,351,358	8.856
Sewer District 1	38,654		54,331		54,331		
Sewer District 2	47,457						
Sewer District 3	103,212		103,712		103,712		
Sewer District 5	15,404		19,474		19,474		
Sewer District 6							
Sewer District 7	63,919		63,920		63,920		
Non-Budgeted Funds	2,246,620						
Totals	6,068,384	8.431	3,932,552	8.431	4,604,662	3,351,358	8.856
						*Revenue Neutral Rate***	*7.390*
Less: Transfers	1,034,886		1,209,414		1,333,066		
Net Expenditure	5,033,498		2,723,138		3,271,596		
Total Tax Levied	2,583,808		2,797,003		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	306,481,284		331,724,553		378,433,326		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	811,295	788,336	711,552
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	811,295	788,336	711,552

*Tax rates are expressed in mills

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

Leavenworth County

Leavenworth County

Leavenworth Times
ıblication

g first duly sworn
Representative of the Times a daily
eavenworth, Leavenworth County,
published for at least Fifty (50)
l for at least five (5) years prior to
ɔtice that said newspaper has a
and yearly basis in Leavenworth
gious or fraternal publication and
venworth County, Kansas and has a
. The attached Notice was
egular issue of said newspaper.

of July, 2022.

ay of July, 2022.

State of Kansas
County
2023

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Leavenworth County Special - Other Funds
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Debt Service							
Local Service Rd & B	3,553,118	8.431	3,691,115	8.431	4,363,225	3,351,358	8.856
Sewer District 1	38,654		54,331		54,331		
Sewer District 2	47,457						
Sewer District 3	103,212		103,712		103,712		
Sewer District 5	15,404		19,474		19,474		
Sewer District 6							
Sewer District 7	63,919		63,920		63,920		
Non-Budgeted Funds	2,246,620						
Totals	6,068,384	8.431	3,932,552	8.431	4,604,662	3,351,358	8.856
						*Revenue Neutral Rate***	7.390
Less: Transfers	1,034,886		1,209,414		1,333,066		
Net Expenditure	5,033,498		2,723,138		3,271,596		
Total Tax Levied	2,583,808		2,797,003		xxxxxxxxxxxxxxxxx		
Assessed Valuation	306,481,284		331,724,553		378,433,326		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	811,295		788,336		711,552		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	811,295		788,336		711,552		

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

Leavenworth County
Leavenworth County

Published in the Leavenworth Times, July 20, 2022.

Subscribe and sworn before me, this the 20 day of July, 2022.

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

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

TO: Leavenworth County Clerk's Office

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

jklasinski@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:

Our proposed mill levy rate is: 8.856

Our proposed ad valorem tax (dollar amount) is: $3,351,358

The date of the hearing is: **August 24, 2022**

The time of our hearing is: 9:15 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 25, 2022.

Middle Smith 7-13-22

Signature Date

Chairman

Title

RESOLUTION 2022-15

A RESOLUTION OF LEAVENWORTH COUNTY BOARD OF COUNTY COMMISSIONERS, LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR LEAVENWORTH COUNTY SPECIAL-OTHER FUNDS FOR TAX YEAR OF 2022;

WHEREAS, the Revenue Neutral Rate for tax year 2022 for Leavenworth County Special-Other Funds was calculated as 7.390 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 24, 2022 allowing all interested taxpayers an opportunity to be heard at the hearing; and

NOW, THEREFORE BE IT RESOLVED BY THE LEAVENWORTH COUNTY BOARD OF COUNTY COMMISSIONERS:

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.390 mills for the Leavenworth County Special-Other Funds for tax year 2022.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until further action is taken by the Leavenworth County Board of County Commissioners.

ADOPTED this 13th day of July, 2022 and **SIGNED** by the Leavenworth County Board of County Commissioners.

Mike Smith, Chairman
4th District

Jeff Culbertson, Member
1st District

Vicky Kaaz, Member
2nd District

Doug Smith, Member
3rd District

Mike Stieben, Member
5th District

Attest:

Janet Klasinski, County Clerk

Resolution No. 2022 -20

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 2022:

WHEREAS, the Revenue Neutral Rate for Leavenworth County Special-Other Funds was calculated as 7.390 mills by the Leavenworth County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 24, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Leavenworth, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.856 mills for Leavenworth County Special-Other Funds for tax year 2022.

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 24th day of August, 2022 and SIGNED by the Board of Leavenworth County Commissioners.

Mike Smith, Chairman
4th District

Jeff Culbertson, Member
1st District

Vicky Kaaz, Member
2nd District

Doug Smith, Member
3rd District

Mike Stieben, Member
5th District

ATTEST:

Janet Klasinski; Leavenworth County Clerk

CLERK OF KANSAS

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 24, 2022
Resolution No. 2022-20

Governing Body Member	Yes	No	No Vote
Jeff Culbertson, 1st District	X		
Vicky Kaaz, 2nd District	X		
Doug Smith, 3rd District	X		
Mike Smith, 4th District	X		
Mike Stieben, 5th Dsitrct		X	
TOTAL			

Certified:

Janet Klasinski

Janet Klasinski, Leavenworth County Clerk

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 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				
Local Service Rd. & Bridge	68-596	6	4,363,225	3,351,358	
Sewer District 1		7	54,331		
Sewer District 2		7	79,084		
Sewer District 3		8	103,712		
Sewer District 5		8	19,474		
Sewer District 6		9			
Sewer District 7		9	63,920		
Non-Budgeted Funds		10			
Totals		xxxxxx	4,683,746	3,351,358	
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		11			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 7.390

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

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

Leavenworth County Special - Other Funds 2023

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

2022 Budgeted Funds	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service						
Local Service Rd & Bridg	2,797,003	339,157	8,182	5,340	13,774	0
TOTAL	2,797,003	339,157	8,182	5,340	13,774	0

County Treas Motor Vehicle Estimate 339,157

County Treas Recreational Vehicle Estimate 8,182

County Treas 16/20M Vehicle Estimate 5,340

County Treas Commercial Vehicle Tax Estimate 13,774

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12126

Recreational Vehicle Factor 0.00293

16/20M Vehicle Factor 0.00191

Commercial Vehicle Factor 0.00492

Watercraft Factor 0.00000

Leavenworth County Special - Other Funds 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
LSR Road & Bridge	LSR Cap. Eq. Resereve	200,000	200,000	350,000	KSA 68-596
LSR Road & Bridge	Employee Benefits	273,022	272,550	296,202	KSA 79-1947
LSR Road & Bridge	Cap. Roads Rd & Bridge	525,000	700,000	650,000	KSA 68-590
Sewer District 1	General Fund. Spec. Bld	15,456	15,456	15,456	KSA 12-825d
Sewer District 2	General Fund. Spec. Bld	12,784	12,784	12,784	KSA 12-825d
Sewer District 5	General Fund. Spec. Bld	8,624	8,624	8,624	KSA 12-825d
	Total	1034886	1209414	1333066	
	Adjustments*				
	Adjusted Totals	1034886	1209414	1333066	

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

Leavenworth County Special - Other Funds 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:											
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	584,325	3/1 & 9/1	3/1 & 9/1	14,097	54,687	12,737	56,105
Sewer District No. 7	8/1/2005	3/1/2027	0.03	424,500	127,227	3/1 & 9/1	3/1 & 9/1	3,115	24,163	2,248	24,788
Total Revenue Bonds					711552			17212	78850	14985	80893
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					**711552**			**17212**	**78850**	**14985**	**80893**

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, 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Local Service Rd & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	450,415	330,674	197,661
Receipts:			
Ad Valorem Tax	2,561,491	2,797,003	xxxxxxxxxxxxxxxxx
Delinquent Tax	37,544	0	0
Motor Vehicle Tax	349,493	319,883	339,157
Recreational Vehicle Tax	8,990	7,014	8,182
16/20M Vehicle Tax	208	5,344	5,340
Commercial Vehicle Tax	13,545	11,675	13,774
Watercraft Tax		0	0
Special City & County Highway	461,634	417,183	447,753
County Equalization			
In Lieu of Tax	472		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,433,377**	**3,558,102**	**814,206**
Resources Available:	**3,883,792**	**3,888,776**	**1,011,867**

CPA Summary

2023

Leavenworth County Special - Other Funds

FUND PAGE - ROAD

Adopted Budget Local Service Rd & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,883,792	3,888,776	1,011,867
Expenditures from detail page:			
	3,553,118	3,691,115	4,363,225
Personal	0	0	0
Rock	0	0	0
Sealing	0	0	0
Pavement	0	0	0
Other	0	0	0
Subtotal	3,553,118	3,691,115	4,363,225
Other Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,553,118**	**3,691,115**	**4,363,225**
Unencumbered Cash Balance Dec 31	330,674	197,661	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	3,606,264	3,691,115	4,363,225
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,363,225
		Tax Required	3,351,358
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,351,358

CPA Summary

FUND PAGE - ROAD & BRIDGE DETAIL

Adopted Budget **Local Service Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries	644,742	684,065	725,217
Contractual	16,011	18,500	21,800
Commodities	1,894,343	1,990,000	2,320,000
Capital Outlay	0	0	0
Transfer to Employee Benefits	273,022	272,550	296,208
Transfer to LSR Equip. Reserve	200,000	200,000	350,000
Transfer to Capital Roads	525,000	526,000	650,000
Total	3,553,118	3,691,115	4,363,225
Personal			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Rock			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Sealing			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Pavement			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Page**	3,553,118	3,691,115	4,363,225

**Note: Total Detail Page totals should be equal to Road Subtotal.

Leavenworth County Special - Other Funds 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer District 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	126,616	142,059	142,534
Receipts:			
Special Assessments	54,097	54,806	54,806
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,097**	**54,806**	**54,806**
Resources Available:	**180,713**	**196,865**	**197,340**
Expenditures:			
Contractual	22,983	35,900	35,900
Commodities	215	2,975	2,975
Transfer Out	15,456	15,456	15,456
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**38,654**	**54,331**	**54,331**
Unencumbered Cash Balance Dec 31	142,059	142,534	143,009
2021/2022/2023 Budget Authority Amount	54,331	54,331	54,331

Adopted Budget **Sewer District 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	252,710	277,345	270,353
Receipts:			
Special Assessments	72,092	72,092	72,092
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**72,092**	**72,092**	**72,092**
Resources Available:	**324,802**	**349,437**	**342,445**
Expenditures:			
Contractual	34,392	63,050	63,050
Commodities	281	3,250	3,250
Transfer Out	12,784	12,784	12,784
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**47,457**	**79,084**	**79,084**
Unencumbered Cash Balance Dec 31	277,345	270,353	263,361
2021/2022/2023 Budget Authority Amount	79,084	79,084	79,084

CPA Summary

Leavenworth County Special - Other Funds 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer District 3**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,238	43,739	43,239
Receipts:			
Special Assessments	104,713	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**104,713**	**103,212**	**103,212**
Resources Available:	**146,951**	**146,951**	**146,451**
Expenditures:			
Contractual	33,000	33,500	33,500
Commodities	0	0	0
Debt Service	70,212	70,212	70,212
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**103,212**	**103,712**	**103,712**
Unencumbered Cash Balance Dec 31	43,739	43,239	42,739
2021/2022/2023 Budget Authority Amount	103,712	103,712	103,712

Adopted Budget **Sewer District 5**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	104,468	106,488	104,438
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:	**121,892**	**123,912**	**121,862**
Expenditures:			
Contractual	6,012	7,250	7,250
Commodities	768	3,600	3,600
Transfer Out	8,624	8,624	8,624
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,404**	**19,474**	**19,474**
Unencumbered Cash Balance Dec 31	106,488	104,438	102,388
2021/2022/2023 Budget Authority Amount	19,474	19,474	19,474

CPA Summary

Leavenworth County Special - Other Funds 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer District 6**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,678	6,678	6,678
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,678**	**6,678**	**6,678**
Expenditures:			
Cash Forward (2023 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
2021/2022/2023 Budget Authority Amount	6,678	0	0

Adopted Budget **Sewer District 7**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,012	28,991	28,990
Receipts:			
Special Assessments	63,898	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**63,898**	**63,919**	**63,919**
Resources Available:	**92,910**	**92,910**	**92,909**
Expenditures:			
Contractual	40,000	40,000	40,000
Commodities	0	0	0
Debt Service	23,919	23,920	23,920
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**63,919**	**63,920**	**63,920**
Unencumbered Cash Balance Dec 31	28,991	28,990	28,989
2021/2022/2023 Budget Authority Amount	63,920	63,920	63,920

CPA Summary

Leavenworth County Special - Other Funds **NON-BUDGETED FUNDS** 2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Local Service Reserve		Capital Roads		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	787,074	Cash Balance Jan 1	3,877,776	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		4664850
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscel. Revenue	74,000	Miscel. Revenue								
Transfer In	200,000	Transfer In	1,760,789							
		Reimbursements	284,162							
Total Receipts	274000	Total Receipts	2044951	Total Receipts	0	Total Receipts	0	Total Receipts	0	2318951
Resources Available:	1061074	Resources Available:	5922727	Resources Available:	0	Resources Available:	0	Resources Available:	0	6983801
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	593	Capital Outlay	2,246,027							
Total Expenditures	593	Total Expenditures	2246027	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2246620
Cash Balance Dec 31	1060481	Cash Balance Dec 31	3676700	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**4,737,181** **
										4,737,181 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County
2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Leavenworth County Special - Other Funds

will meet on August 24, 2022 at 9:15 A.M. at Leavenworth County Courthouse, Commission Meeting Room 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 Clerk's Office 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 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							
Debt Service							
Local Service Rd & B	3,553,118	8.431	3,691,115	8.431	4,363,225	3,351,358	8.856
Sewer District 1	38,654		54,331		54,331		
Sewer District 2	47,457		79,084		79,084		
Sewer District 3	103,212		103,712		103,712		
Sewer District 5	15,404		19,474		19,474		
Sewer District 6							
Sewer District 7	63,919		63,920		63,920		
Non-Budgeted Funds	2,246,620						
Totals	6,068,384	8.431	4,011,636	8.431	4,683,746	3,351,358	8.856
						*Revenue Neutral Rate***	*7.390*
Less: Transfers	1,034,886		1,209,414		1,333,066		
Net Expenditure	5,033,498		2,802,222		3,350,680		
Total Tax Levied	2,583,808		2,797,003		xxxxxxxxxxxxxxxxx		
Assessed Valuation	306,481,284		331,724,553		378,433,326		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	811,295	788,336	711,552
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	811,295	788,336	711,552

*Tax rates are expressed in mills

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

Leavenworth County

Leavenworth County

Leavenworth County Special - Other Funds 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
Local Service Rd & Bridge			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
TOTAL	0	0.000	0

2022 July 1 Valuation: 378,433,326

Valuation Factor: 378,433.326

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.