# LEAVENWORTH COUNTY

Leavenworth, Kansas

# BUDGET REPORT:

County Funds

Other Special District Funds

For the Budget year —

December 31, 2025

**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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| 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 | 37,788,053 | 24,362,005 | |
| Debt Service | 10-113 | 7 | 2,001,440 | | |
| Road & Bridge | 68-5,101 | 8 | 14,588,001 | 12,000,000 | |
| Health | 65-204 | 9 | 1,583,346 | 493,604 | |
| Employee Benefits | 12-16,102 | 9 | 11,855,765 | 1,395,276 | |
| Economic Development | 19-4102 | 10 | 85,658 | 51,971 | |
| Council on Aging | 12-1680 | 10 | 4,358,338 | 3,085,630 | |
| Juvenile Detention | 38-513 | 11 | 430,231 | 313,598 | |
| | | 11 | | | |
| Solid Waste | 65-3410 | 12 | 2,413,205 | | |
| | | 12 | | | |
| ROD Tech | | 13 | 169,211 | | |
| Clerk Tech | | 13 | 31,000 | | |
| Treasurer Tech | | 14 | 20,000 | | |
| Special Alcohol | | 14 | 50,000 | | |
| Special Parks & Rec | | 15 | 45,000 | | |
| 911 Taxes | | 15 | 747,600 | | |
| 20 Year Sales Tax (171) | | 16 | 8,432,991 | | |
| Opioid Settlement | | 16 | 148,154 | | |
| Non-Budgeted Funds-A | | 17 | | | |
| Non-Budgeted Funds-B | | 18 | | | |
| **Totals** | | xxxxx | 84,747,993 | 41,702,083 | |
| Budget Hearing Notice | | | | | |
| Budget Hearing Notice 2 | | | | | |
| Combined Rate and Budget Hearing | | 19 | | | |
| Combined Rate and Budget Hearing 2 | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| County Clerk's Use Only |
|---|
| |
| Nov 1, 2024 Total Assessed Valuation |

Revenue Neutral Rate 34.350

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

Attest: _____ 2024

County Clerk

Governing Body

CPA Summary

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

| Budgeted Funds for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 22,897,754 | 2,124,808 | 36,921 | 19,665 | 61,269 | 23,166 |
| Debt Service | | | | | | |
| Road & Bridge | 10,464,603 | 971,068 | 16,874 | 8,987 | 28,001 | 10,588 |
| Health | 523,615 | 48,589 | 844 | 450 | 1,401 | 530 |
| Employee Benefits | 591,391 | 54,878 | 954 | 508 | 1,582 | 598 |
| Economic Development | 327,976 | 30,435 | 529 | 282 | 878 | 332 |
| Council on Aging | 2,962,457 | 274,903 | 4,777 | 2,544 | 7,927 | 2,997 |
| Juvenile Detention | 360,363 | 33,440 | 581 | 309 | 964 | 365 |
| | | | | | | |
| Solid Waste | | | | | | |
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| | | | | | | |
| TOTAL | 38,128,159 | 3,538,121 | 61,480 | 32,745 | 102,022 | 38,576 |

County Treas Motor Vehicle Estimate 3,538,121

County Treas Recreational Vehicle Estimate 61,480

County Treas 16/20M Vehicle Estimate 32,745

County Treas Commercial Vehicle Tax Estimate 102,022

County Treas Watercraft Tax Estimate 38,576

Motor Vehicle Factor 0.09280

Recreational Vehicle Factor 0.00161

16/20M Vehicle Factor 0.00086

Commercial Vehicle Factor 0.00268

Watercraft Factor 0.00101

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute | |
|---|---|---|---|---|---|---|
| General | Equipment Reserve | 1,158,127 | 1,151,374 | 822,500 | KSA 19-119 | |
| General | Cap. Imp. Reserve | 310,000 | 410,000 | 425,000 | KSA 19-120 | |
| General | Capital Roads | - | | | Resolution | |
| General | 911 | | 325,000 | 350,000 | | ** |
| General Fund | Employee Benefits | 1,000,000 | - | - | Board Order | |
| General, Sheriff | Employee Benefits | 3,228,734 | 3,394,432 | 3,773,974 | KSA 12-16 102 | |
| General, EMS | Employee Benefits | 1,598,269 | 1,744,178 | 2,110,702 | KSA 12-16 102 | |
| General, Co. Attorney | Employee Benefits | 453,842 | 488,406 | 680,000 | KSA 12-16 102 | |
| County Health | Employee Benefits | 289,567 | 335,035 | 382,348 | KSA 12-16 102 | |
| County Health | Equipment Reserve | 10,000 | 10,000 | 10,000 | KSA 19-119 | |
| Treas. Technology | Employee Benefits | 1,720 | - | | KSA 12-16 102 | |
| Opioid Settlement | Employee Benefits | 877 | - | | KSA 12-16 102 | |
| Local Service Rd & Bri | Employee Benefits | 296,208 | 305,200 | 359,687 | KSA 12-16,102 | |
| Local Service Rd & Bri | Capital Roads | 650,000 | 776,000 | 776,000 | KSA 68-590 | |
| Road & Bridge | Employee Benefits | 993,484 | 1,100,000 | 1,255,626 | KSA 12-16,102 | |
| Road & Bridge | Rd & Bridge Reserve | 550,000 | 600,000 | 600,000 | KSA 19-119 | |
| Road & Bridge | Capital Roads | 748,110 | 1,000,000 | 1,000,000 | KSA 68-590 | |
| Council On Aging | Employee Benefits | 594,317 | 595,392 | 720,853 | KSA 12-16,102 | |
| Council On Aging | Equipment Reserve | 62,993 | 41,000 | 18,500 | KSA 19-119 | |
| Motor Vehicle Fund | Employee Benefits | 210,972 | 211,084 | 249,500 | KSA 12-16,102 | |
| Motor Vehicle Fund | General Funds | - | | | Resolution | |
| Solid Waste | Employee Benefits | 172,539 | 192,472 | 226,277 | KSA 12-16,102 | |
| Solid Waste | Equipment Reserve | 110,000 | 110,000 | 100,000 | KSA 19-119 | |
| Solid Waste | Cap. Imp. Reserve | - | 200,000 | 160,000 | KSA 19-120 | |
| Sales Tax Project (171) | Bond & Interest | 2,012,583 | 1,993,618 | 2,001,440 | Resolution | |
| JDC and Comm Corr. | Employee Benefits | 86,595 | 203,649 | 64,755 | KSA 12-16,102 | |
| Federal Grants | Employee Benefits | 74,538 | 4,956 | | KSA 12-16,102 | |
| ROD Tech | Equipment Reserve | - | 20,000 | 22,000 | KSA 19-119 | |
| ROD Tech | Employee Benefits | 1,492 | | 9,573 | KSA 12-16 102 | |
| Sewer District 1 | General Fund | 15,456 | 15,456 | 15,456 | KSA 12-825d | |
| Sewer District 2 | General Fund | 12,784 | 12,784 | 12,784 | KSA 12-825d | |
| Sewer District 5 | General Fund | 8,624 | 8,624 | 8,624 | KSA 12-825d | |
| Economic Dev. | General Fund | 165,000 | 181,818 | | Comm Approved | |
| | Total | 14816831 | 15430478 | 16155599 | | |
| | Adjustments* | | | | | |
| | Adjusted Totals | 14816831 | 15430478 | 16155599 | | |

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

Leavenworth County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | 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 | 7,975,000 | 03/01 & 9/1 | 3/1 | 240,350 | 405,000 | 227,900 | 425,000 |
| Series 2016 B Sales Tax | 12/22/2016 | 3/1/2024 | 2.25/2.65 | 4,165,000 | 670,000 | 3/1 & 9/1 | 3/1 | 8,878 | 670,000 | 0 | 0 |
| Series 2020 A Sales Tax | 11/18/2020 | 3/1/2037 | 1.40/3.00 | 8,830,000 | 8,740,000 | 3/1 & 9/1 | 3/1 | 175,965 | 0 | 165,765 | 680,000 |
| Series 2022 A Sales Tax | 2/3/2022 | 3/1/2037 | 2.00/3.00 | 6,815,000 | 6,500,000 | 3/1/ & 9/1 | 3/1 | 148,425 | 345,000 | 137,775 | 365,000 |
| **Total G.O. Bonds** | | | | | **23,885,000** | | | **573,618** | **1,420,000** | **531,440** | **1,470,000** |
| Revenue Bonds: | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **23,885,000** | | | **573,618** | **1,420,000** | **531,440** | **1,470,000** |

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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| none | | | | | | | |
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| | | | | **Totals** | **0** | **0** | **0** |

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

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

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

Leavenworth County 2025

**FUND PAGE - GENERAL**

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

**CPA Summary**

**FUND PAGE - GENERAL DETAIL**

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

Leavenworth County 2025

**FUND PAGE - GENERAL**

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

Leavenworth County 2025

**FUND PAGE - GENERAL**

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

Leavenworth County 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| Appropriations | | | |
| Fair Building | 68,000 | 50,000 | 50,000 |
| Fair Premiums | 12,130 | 9,530 | 10,000 |
| Riverside Resources | 113,904 | 60,000 | 60,000 |
| Extension | 265,036 | 265,036 | 265,036 |
| Soil Conservation | 22,500 | 25,000 | 25,000 |
| Guidance Center | | | |
| CASA | | | |
| Alliance Against Family Violence | 30,000 | 30,000 | 30,000 |
| Saint Vincent Clinic | 20,000 | 0 | |
| County Museums | 50,000 | 0 | |
| BOCC Contributions | 0 | 0 | |
| | | | |
| | | | |
| | | | |
| Total | 581,570 | 439,566 | 440,036 |
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| Total | 0 | 0 | 0 |
| | | | |
| Total - Page6e | **581,570** | **439,566** | **440,036** |

Leavenworth County 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| Road & Bridge | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Services for the Aged | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Soil Conservation | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Solid Waste | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Tort Liability | | | |
| Contractual | | | |
| Judgments | | | |
| Total | 0 | 0 | 0 |
| Cultural | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Other | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6f | 0 | 0 | 0 |
| | | | |
| Total - Page 6b | 22,055,037 | 23,300,050 | 24,411,576 |
| | | | |
| Total - Page 6c | 8,093,107 | 8,021,378 | 9,293,151 |
| | | | |
| Total - Page 6d | 2,953,440 | 3,670,184 | 3,643,290 |
| | | | |
| Total - Page 6e | 581,570 | 439,566 | 440,036 |
| | | | |
| Total Detail Expenditures** | **33,683,154** | **35,431,178** | **37,788,053** |

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

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>**Debt Service** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,403,629 | 1,428,459 | 1,428,459 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 5 | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Transfer in from 20 YR. Sales Tax | 2,012,583 | 1,993,618 | 2,001,440 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **2,012,588** | **1,993,618** | **2,001,440** |
| **Resources Available:** | **3,416,217** | **3,422,077** | **3,429,899** |
| Expenditures: | | | |
| Principal Payments | | | |
| Series 2016A Sales Tax | 380,000 | 405,000 | 425,000 |
| Series 2016B Sales Tax | 645,000 | 670,000 | 0 |
| Series 2020A Sales Tax | 35,000 | 0 | 680,000 |
| Series 2022A Sales Tax | 315,000 | 345,000 | 365,000 |
| | | | |
| | | | |
| Interest Payments | | | |
| Series 2016 A Sales Tax | 252,125 | 240,350 | 227,900 |
| Series 2016B Sales Tax | 25,818 | 8,878 | 0 |
| Series 2020 A Sales Tax | 176,490 | 175,965 | 165,765 |
| Series 2022 A Sales Tax | 158,325 | 148,425 | 137,775 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Basis Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **1,987,758** | **1,993,618** | **2,001,440** |
| Unencumbered Cash Balance Dec 31 | 1,428,459 | 1,428,459 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 1,987,758 | 1,993,618 | 2,001,440 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,001,440 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

| **CPA Summary** |
|---|
| |

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 975,495 | 879,119 | 262,267 |
| Receipts: | | | |
| Ad Valorem Tax | 8,978,202 | 10,464,603 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 88,765 | 50,000 | |
| Motor Vehicle Tax | 999,187 | 943,283 | 971,068 |
| Recreational Vehicle Tax | 17,936 | 16,297 | 16,874 |
| 16/20M Vehicle Tax | | 9,186 | 8,987 |
| Commercial Vehicle Tax | 27,152 | 25,409 | 28,001 |
| Watercraft Tax | | 7,191 | 10,588 |
| Special City & County Highway | 1,095,555 | 1,094,135 | 1,055,536 |
| County Equalization | | | |
| Special Assessments | 6,845 | 3,024 | 6,845 |
| Parts | 112,118 | 50,000 | 50,000 |
| Gasoline | 96,492 | 50,000 | 50,000 |
| Hard Surface Road Reimbursements | 91,442 | 85,253 | 85,253 |
| Miscellaneous Income | 51,672 | 42,582 | 42,582 |
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| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **11,565,366** | **12,840,963** | **2,325,734** |
| **Resources Available:** | **12,540,861** | **13,720,082** | **2,588,001** |

Leavenworth County 2025

**FUND PAGE - ROAD**

| Adopted Budget<br>Road & Bridge | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 12,540,861 | 13,720,082 | 2,588,001 |
| Expenditures from detail page: | | | |
| | 11,661,742 | 13,457,815 | 14,588,001 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| **Subtotal** | 11,661,742 | 13,457,815 | 14,588,001 |
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| Cash Forward (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **11,661,742** | **13,457,815** | **14,588,001** |
| Unencumbered Cash Balance Dec 31 | 879,119 | 262,267 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 12,053,032 | 13,457,815 | 14,588,001 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 14,588,001 |
| | | Tax Required | 12,000,000 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 12,000,000 |

**CPA Summary**

Leavenworth County 2025

**FUND PAGE - ROAD DETAIL**

| Adopted Budget **Road & Bridge Fund** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| | | | |
| Salaries | 2,730,715 | 3,002,000 | 2,997,000 |
| Contractual | 287,484 | 947,415 | 1,213,500 |
| Commodities | 6,209,337 | 6,683,400 | 7,396,875 |
| Capital Outlay | 142,612 | 125,000 | 125,000 |
| Transfer to Employee Benefits | 993,484 | 1,100,000 | 1,255,626 |
| Transfer to Capital Roads | 748,110 | 1,000,000 | 1,000,000 |
| Transfer to Equipment Reserve | 550,000 | 600,000 | 600,000 |
| | | | |
| Total | 11,661,742 | 13,457,815 | 14,588,001 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Total Detail Expenditures** | 11,661,742 | 13,457,815 | 14,588,001 |

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

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

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

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

**CPA Summary**

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

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

Adopted Budget

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

**CPA Summary**

State of Kansas
County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

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

State of Kansas

Leavenworth County 2025 County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

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

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

Adopted Budget

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

| **CPA Summary** |
|---|
| |

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

Adopted Budget

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

| **CPA Summary** |
|---|
| |

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

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

| **CPA Summary** |
|---|
| |

Leavenworth County 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

Adopted Budget

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

**See Tab A**

**CPA Summary**

Leavenworth County

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-A

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

**Note: These two block figures should agree.

**CPA Summary**

Leavenworth County

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-B

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

**Note: These two block figures should agree.

**CPA Summary**

Leavenworth County 2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**Leavenworth County**

will meet on August 28, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 33,683,154 | 21.579 | 35,431,178 | 21.488 | 37,788,053 | 24,362,005 | 21.949 |
| Debt Service | 1,987,758 | | 1,993,618 | | 2,001,440 | | |
| Road & Bridge | 11,661,742 | 9.761 | 13,457,815 | 9.820 | 14,588,001 | 12,000,000 | 10.811 |
| Health | 1,399,746 | 0.582 | 1,554,304 | 0.491 | 1,583,346 | 493,604 | 0.445 |
| Employee Benefits | 9,439,234 | 0.555 | 9,537,000 | 0.555 | 11,855,765 | 1,395,276 | 1.257 |
| Economic Development | 314,000 | 0.309 | 374,678 | 0.307 | 85,658 | 51,971 | 0.047 |
| Council on Aging | 3,314,110 | 2.780 | 3,648,204 | 2.780 | 4,358,338 | 3,085,630 | 2.780 |
| Juvenile Detention | 360,114 | 0.358 | 436,396 | 0.338 | 430,231 | 313,598 | 0.283 |
| | | | | | | | |
| Solid Waste | 2,068,342 | | 2,354,472 | | 2,413,205 | | |
| ROD Tech | 276,266 | | 136,436 | | 169,211 | | |
| Clerk Tech | 36,582 | | 33,000 | | 31,000 | | |
| Treasurer Tech | 29,892 | | 30,000 | | 20,000 | | |
| Special Alcohol | 46,000 | | 50,000 | | 50,000 | | |
| Special Parks & Rec | | | 30,000 | | 45,000 | | |
| 911 Taxes | 658,766 | | 541,000 | | 747,600 | | |
| 20 Year Sales Tax (171) | 2,931,512 | | 7,312,300 | | 8,432,991 | | |
| Opioid Settlement | 10,166 | | 103,154 | | 148,154 | | |
| Non-Budgeted Funds-A | 5,688,364 | | | | | | |
| Non-Budgeted Funds-B | 1,225,737 | | | | | | |
| Totals | 75,131,485 | 35.924 | 77,023,555 | 35.779 | 84,747,993 | 41,702,083 | 37.572 |
| | | | | | | *Revenue Neutral Rate* ** | *34.350* |
| Less: Transfers | 14,816,831 | | 15,430,478 | | 16,155,599 | | |
| Net Expenditure | 60,314,654 | | 61,593,077 | | 68,592,394 | | |
| Total Tax Levied | 33,681,972 | | 38,128,159 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 937,507,149 | | 1,065,588,682 | | 1,109,933,113 | | |

Outstanding Indebtedness.

| January 1. | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 26,795,000 | 25,260,000 | 23,885,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 333,214 | 173,586 | 0 |
| Total | 27,128,214 | 25,433,586 | 23,885,000 |

*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

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:

__X__ **Yes,** we intend to exceed the Revenue Neutral Rate:

The date of the hearing is: **August 28, 2024**

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 23, 2023.

Janet Klasinski 7-17-24

Signature Date

County Clerk 7-17-24

Title

Resolution No. 2024 -16

**A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the County of Leavenworth was calculated as 34.350 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 28, 2024 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:**

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.350 mills.

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 17th day of July, 2024 and SIGNED by the Board of Leavenworth County Commissioners.

Jeff Culbertson, Chairman
1st District

Vicky Kaaz, Member
2nd District

Mike Smith, Member
4th District

Nay
Doug Smith, Member
3rd District

absent
Mike Stieben, Member
5th District

ATTEST:

Janet Klasinski, 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 28, 2024
Resolution No. 2024-20

| 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 District | X | | |
| | | | |
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| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Janet Klasinski, Leavenworth County Clerk

Resolution No. 2024 - 20

**A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE TAX YEAR OF 2024 TO FUND BUDGET EXPENDITURES FOR FISCAL YEAR 2025**

**WHEREAS,** on or before the 1st day of July 2024, 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 34.350 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 17, 2024 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 2025 will require the levy of property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS,** the Governing Body held a hearing on August 28, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS,** the Governing Body, having heard testimony, has 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 37.779 mills for Tax Year 2024 which exceeds the Revenue Neutral Rate.

Section 2. The County Administrator, and the 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 28th day of August, 2024 and SIGNED by the Board of Leavenworth County Commissioners.

Vicky Kaaz, Member
2nd District

Jeff Culbertson, Chairperson
1st District

Mike Smith, Member
4th District

Doug Smith, Member
3rd District

Mike Stieben, Member
5th District

ATTEST:

Janet Klasinski, Leavenworth County Clerk

# Leavenworth Times
# Affidavit of Publication

I, Tammy Lawson, of lawful age, being first duly sworn on oath, states, that she 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.

Leavenworth County

State of Kansas
County
2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**Leavenworth County**

will meet on August 28, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 33,683,154 | 21.579 | 35,431,178 | 21.488 | 38,018,053 | 24,592,005 | 22.156 |
| Debt Service | 1,987,758 | | 1,993,618 | | 2,001,440 | | |
| Road & Bridge | 11,661,742 | 9.761 | 13,457,815 | 9.820 | 14,588,001 | 12,000,000 | 10.811 |
| Health | 1,399,746 | 0.582 | 1,554,304 | 0.491 | 1,583,346 | 493,604 | 0.445 |
| Employee Benefits | 9,439,234 | 0.555 | 9,537,000 | 0.555 | 11,855,765 | 1,395,276 | 1.257 |
| Economic Development | 314,000 | 0.309 | 374,678 | 0.307 | 85,658 | 51,971 | 0.047 |
| Council on Aging | 3,314,110 | 2.780 | 3,648,204 | 2.780 | 4,358,338 | 3,085,630 | 2.780 |
| Juvenile Detention | 360,114 | 0.358 | 436,396 | 0.338 | 430,231 | 313,598 | 0.283 |
| Solid Waste | 2,068,342 | | 2,354,472 | | 2,413,205 | | |
| 3D Tech | 276,266 | | 136,436 | | 169,211 | | |
| Clerk Tech | 36,582 | | 33,000 | | 31,000 | | |
| Treasurer Tech | 29,892 | | 30,000 | | 20,000 | | |
| Special Alcohol | 46,000 | | 50,000 | | 50,000 | | |
| Special Parks & Rec | | | 30,000 | | 45,000 | | |
| 911 Taxes | 658,766 | | 541,000 | | 747,600 | | |
| 10 Year Sales Tax (171) | 2,931,512 | | 7,312,300 | | 8,432,991 | | |
| Opioid Settlement | 10,166 | | 103,154 | | 148,154 | | |
| Non-Budgeted Funds-A | 5,688,364 | | | | | | |
| Non-Budgeted Funds-B | 1,225,737 | | | | | | |
| Totals | 75,131,485 | 35.924 | 77,023,555 | 35.779 | 84,977,993 | 41,932,083 | 37.779 |
| | | | | | | *Revenue Neutral Rate ** | 34.350 |
| Less: Transfers | 14,816,831 | | 15,430,478 | | 16,155,599 | | |
| Next Expenditure | 60,314,654 | | 61,593,077 | | 68,822,394 | | |
| Total Tax Levied | 33,681,972 | | 38,128,159 | | xxxxxxxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 937,507,149 | | 0 | | 1,109,933,113 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 26,795,000 | 25,260,000 | 23,885,000 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 333,214 | 173,586 | 0 |
| Total | 27,128,214 | 25,433,586 | 23,885,000 |

*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 17, 2024.

A. BROOM
State of Kansas
8/17/24

# Other Special District Funds

**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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

**Table of Contents:**


| | | Page No. |
|---|---|---|
| Allocation of Vehicle Taxes | | 2 |
| Schedule of Transfers | | 3 |
| Statement of Indebtedness | | 4 |
| Statement of Lease-Purchases | | 5 |


| Fund | K.S.A. | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| General | 79-1946 | 6 | | | |
| Debt Service | 10-113 | | | | |
| Road & Bridge | 68-5,101 | | | | |
| Local Service Rd & Br | 68-596 | | 5,099,054 | 4,022,169 | |
| Sewer 1 | | | 54,331 | | |
| Sewer 2 | | | 79,084 | | |
| Sewer 3 | | | 103,712 | | |
| Sewer 5 | | | 19,474 | | |
| Sewer 6 | | | | | |
| Sewer 7 | | | 63,920 | | |
| Non-Budgeted Funds-A | | | | | |
| **Totals** | | xxxxx | 5,419,575 | 4,022,169 | |

| | |
|---|---|
| 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, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 8.724 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | YES |

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

Attest: _____ 2024

_____
County Clerk

_____
Governing Body

CPA Summary

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

| Budgeted Funds for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | | | | | | |
| Road & Bridge | | | | | | |
| Local Service Rd & Br | 3,897,586 | 362,049 | 8,968 | 7,082 | 13,718 | 6,041 |
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| TOTAL | 3,897,586 | 362,049 | 8,968 | 7,082 | 13,718 | 6,041 |

County Treas Motor Vehicle Estimate 362,049

County Treas Recreational Vehicle Estimate 8,968

County Treas 16/20M Vehicle Estimate 7,082

County Treas Commercial Vehicle Tax Estimate 13,718

County Treas Watercraft Tax Estimate 6,041

Motor Vehicle Factor 0.09289

Recreational Vehicle Factor 0.00230

16/20M Vehicle Factor 0.00182

Commercial Vehicle Factor 0.00352

Watercraft Factor 0.00155

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| LSR Road & Bridge | LSR Cap. Eq. Resereve | 350,000 | 500,000 | 500,000 | KSA 68-596 |
| LSR Road & Bridge | Employee Benefits | 296,208 | 305,200 | 359,687 | KSA 79-1947 |
| LSR Road & Bridge | Cap. Roads Rd & Bridg | 650,000 | 776,000 | 776,000 | 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 |
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| | Total | 1333072 | 1618064 | 1672551 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 1333072 | 1618064 | 1672551 | |

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

Leavenworth County Special- Other Funds

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **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 | 473,453 | 3/1 & 9/1 | 03/1 & 9/1 | 12,488 | 57,724 | 10,907 | 59,304 |
| Sewer District No. 7 | 8/1/2005 | 3/1/2027 | 0.03 | 424,500 | 78,277 | 3/1 & 9/1 | 03/1 & 9/1 | 1,850 | 25,429 | 1,192 | 26,087 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **551,730** | | | **14,338** | **83,153** | **12,099** | **85,391** |
| Other: | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **551,730** | | | **14,338** | **83,153** | **12,099** | **85,391** |

Leavenworth 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, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| NONE | | | | | | | |
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| | | | | **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<br>**Local Service Rd & Br** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 363,680 | 420,187 | 254,168 |
| Receipts: | | | |
| Ad Valorem Tax | 3,318,491 | 3,897,586 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 32,264 | | |
| Motor Vehicle Tax | 353,347 | 341,730 | 362,049 |
| Recreational Vehicle Tax | 9,236 | 8,790 | 8,968 |
| 16/20 M Vehicle Tax | | 6,613 | 7,082 |
| Commercial Vehicle Tax | 12,749 | 11,849 | 13,718 |
| Watercraft Tax | | 4,065 | 6,041 |
| Special City/County Highway | 427,594 | 444,648 | 424,859 |
| In Lieu of | 141 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **4,153,822** | **4,715,281** | **822,717** |
| **Resources Available:** | **4,517,502** | **5,135,468** | **1,076,885** |
| Expenditures: | | | |
| Personal Services | 796,719 | 775,400 | 788,667 |
| Contractual | 18,077 | 24,700 | 25,700 |
| Commodities | 1,986,311 | 2,500,000 | 2,649,000 |
| Transfer to Equip Reserve | 350,000 | 500,000 | 500,000 |
| Transfer to Employee Benefits | 296,208 | 305,200 | 359,687 |
| Transfer to Capital Roads | 650,000 | 776,000 | 776,000 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **4,097,315** | **4,881,300** | **5,099,054** |
| Unencumbered Cash Balance Dec 31 | 420,187 | 254,168 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 4,363,225 | 4,881,300 | 5,099,054 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,099,054 |
| | | Tax Required | 4,022,169 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 4,022,169 |

Leavenworth County Special- Other Funds 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

Adopted Budget

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

| **CPA Summary** |
|---|
| |

Leavenworth County Special- Other Funds 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

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

**CPA Summary**

Leavenworth County Special- Other Funds 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

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

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

**CPA Summary**

State of Kansas
County

Leavenworth County Special- Other Funds

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds-A

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Local Service Reserve | | | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 1,168,583 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 1,168,583 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Misc Revenue | 70,550 | | | | | | | | | |
| Transfer In | 350,000 | | | | | | | | | |
| Reimb | 135 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 420,685 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 420,685 |
| Resources Available: | 1,589,268 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 1,589,268 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Capital Outlay | 431,391 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 431,391 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 431,391 |
| Cash Balance Dec 31 | 1,157,877 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **1,157,877** ** |
| | | | | | | | | | | 1,157,877 ** |

**Note: These two block figures should agree.

**CPA Summary**

Page No.

Leavenworth County Special- Other Funds 2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**Leavenworth County Special- Other Funds**

will meet on August 28, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | | | | | | | |
| Debt Service | | | | | | | |
| Road & Bridge | | | | | | | |
| Local Service Rd & Br | 4,097,315 | 8.854 | 4,881,300 | 9.003 | 5,099,054 | 4,022,169 | 9.003 |
| Sewer 1 | 35,767 | | 54,331 | | 54,331 | | |
| Sewer 2 | 32,031 | | 79,084 | | 79,084 | | |
| Sewer 3 | 103,212 | | 103,712 | | 103,712 | | |
| Sewer 5 | 14,381 | | 19,474 | | 19,474 | | |
| Sewer 6 | | | | | | | |
| Sewer 7 | 63,918 | | 63,920 | | 63,920 | | |
| Non-Budgeted Funds-A | 431,391 | | | | | | |
| Totals | 4,778,015 | 8.854 | 5,201,821 | 9.003 | 5,419,575 | 4,022,169 | 9.003 |
| | | | | | | *Revenue Neutral Rate* ** | *8.724* |
| Less: Transfers | 1,333,072 | | 1,618,064 | | 1,672,551 | | |
| Net Expenditure | 3,444,943 | | 3,583,757 | | 3,747,024 | | |
| Total Tax Levied | 3,351,358 | | 3,897,586 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 378,486,308 | | 432,900,067 | | 446,757,571 | | |

Outstanding Indebtedness, January 1.

| | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 711,552 | 632,702 | 551,730 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 711,552 | 632,702 | 551,730 |

*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

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**

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**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:

The date of the hearing is: **August 28, 2024**

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 28, 2024.

Janet Klasinski

Signature Date

County Clerk

Title

Resolution No. 2024 -17

**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 2023:**

**WHEREAS**, the Revenue Neutral Rate for Leavenworth County Special-Other Funds was calculated as 8.724 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 28, 2024 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:**

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.724 mills for Leavenworth County Special-Other Funds for tax year 2023.

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 17th day of July, 2024 and SIGNED by the Board of Leavenworth County Commissioners.

Jeff Culbertson, Chairman
1st District

Vicki Kaaz, Member
2nd District

Mike Smith, Member
4th District

Doug Smith, Member
3rd District

absent
Mike Stieben, Member
5th District

ATTEST:

Janet Klasinski, Leavenworth County Clerk

KANSAS

Resolution No. 2024 – 21

**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 2024 TO FUND BUDGET EXPENDITURES FOR FISCAL YEAR 2025**

**WHEREAS**, the Revenue Neutral Rate for tax year 2024 for Leavenworth County Special-Other Funds was calculated as 8.724 mills by the Leavenworth County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of Leavenworth County for fiscal year 2025 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 28, 2024 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 9.003 mills for Leavenworth County Special-Other Funds for tax year 2024 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 28th day of August 2024 and SIGNED by the Board of Leavenworth County Commissioners.

Vicky Kaag, Member
2nd District

Jeff Culbertson, Chairperson
1st District

Mike Smith, Member
4th District

Doug Smith, Member
3rd District

Mike Stieben, Member
5th District

ATTEST:

Janet Klasinski, 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 28, 2024
Resolution No. 2024-21

| 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 District | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Janet Klasinski

Janet Klasinski, Leavenworth County Clerk

# Leavenworth Times
# Affidavit of Publication

I, Tammy Lawson, of lawful age, being first duly sworn on oath, states, that she 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.

First Publication was made on the 17th day of August, 2024.

Leavenworth County Special- Other Funds

State of Kansas
County
2025

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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**Leavenworth County Special- Other Funds**

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| Debt Service | | | | | | | |
| Road & Bridge | | | | | | | |
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| Less: Transfers | 1,333,072 | | 1,618,064 | | 1,672,551 | | |
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| Revenue Bonds | 711,552 | 632,702 | 551,730 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 711,552 | 632,702 | 551,730 |

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

Leavenworth County

Published in the Leavenworth Times, August 17, 2024.