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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	33,833,455	20,230,950	21.579
Debt Service	10-113	7	1,987,758		
Road & Bridge	68-5,101	8	12,053,032	9,151,892	9.761
Health	65-204	9	1,491,209	546,272	.582
Employee Benefits	12-16,102	9	8,850,000	520,388	.555
Economic Development	19-4102	10	314,000	289,968	.309
Council on Aging	12-1680	10	3,338,021	2,606,418	2.780
Juvenile Detention	38-513	11	383,396	336,084	.358
Solid Waste	65-3410	11	2,274,493		
ROD Tech		12	323,286		
Clerk Tech		12	50,000		
Treasurer Tech		13	45,000		
Special Alcohol		13	50,000		
Special Parks & Rec		14	30,000		
911 Taxes		14	592,000		
20 Year Sales Tax (171)		15	5,100,000		
2006 10 Yr. Sales Tax (170)		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	70,715,650	33,681,972	35.924

Budget Hearing Notice		County Clerk's Use Only
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	18	937,507,149
Combined Rate and Budget Hearing 2		
RNR Hearing Notice		Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		

Revenue Neutral Rate: 32.212

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

Attest: Sept. 14 2022
Janet Klasinski
County Clerk

Governing Body

CPA Summary

State of Kansas
County
2023

Leavenworth County

NOTICE OF BUDGET HEARING

The governing body of
Leavenworth County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	28,473,498	23.219	30,600,332	23.627	33,833,455	20,230,950	21.576
Debt Service	1,925,015		2,049,564		1,987,758		
Road & Bridge	9,652,721	9.592	10,449,605	9.763	12,053,032	9,151,892	9.760
Health	1,334,226	0.744	1,441,644	0.445	1,491,209	546,272	0.583
Employee Benefits	7,886,939	0.226	8,425,000	0.557	8,850,000	520,388	0.555
Economic Development	291,644	0.333	309,000	0.333	314,000	289,968	0.309
Council on Aging	2,585,280	1.985	2,635,329	1.916	3,338,021	2,606,418	2.780
Juvenile Detention	706,010	0.847	233,536	0.050	383,396	336,084	0.358
Solid Waste	1,866,916		2,083,785		2,274,493		
ROD Tech	49,011		230,836		323,286		
Clerk Tech	29,713		46,179		50,000		
Treasurer Tech	28,188		35,000		45,000		
Special Alcohol	33,425		50,000		50,000		
Special Parks & Rec			15,000		30,000		
911 Taxes	565,742		536,000		592,000		
20 Year Sales Tax (171)	10,886,547		5,974,315		5,100,000		
2006 10 Yr. Sales Tax (170	156,808						
Non-Budgeted Funds-A	4,958,215						
Non-Budgeted Funds-B	566,206						
Totals	71,996,104	36.946	65,115,125	36.691	70,715,650	33,681,972	35.921
						Revenue Neutral Rate **	*32.212*
Less: Transfers	15,059,233		13,530,611		14,001,235		
Net Expenditure	56,936,871		51,584,514		56,714,415		
Total Tax Levied	28,166,117		30,205,749		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	762,370,758		823,229,821		937,680,640		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	20,380,000	28,030,000	26,795,000
Revenue Bonds	0	0	0
Other	8,770,000	0	0
Lease Pur. Princ.	186,547	493,092	333,214
Total	29,336,547	28,523,092	27,128,214

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

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Leavenworth Times
ublication

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

of July, 2022.

ay of July, 2022.

_____

, this the 20 day of

Broom

My Commission Expires: 6/7/23

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

State of Kansas
County
2023

Leavenworth County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Leavenworth County
will meet on August 24, 2022 at 9:15 A.M. at Leavenworth County Courthouse, Commission Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Leavenworth County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	28,473,498	23.219	30,945,823	23.627	33,931,805	20,699,791	22.076
Debt Service	1,925,015		2,049,564		1,987,758		
Road & Bridge	9,652,721	9.592	10,449,605	9.783	12,053,032	9,151,892	9.760
Health	1,334,226	0.744	1,441,644	0.445	1,491,209	546,272	0.583
Employee Benefits	7,886,939	0.226	8,425,000	0.557	8,850,000	520,388	0.555
Economic Development	291,644	0.333	309,000	0.333	314,000	289,968	0.309
Council on Aging	2,585,280	1.985	2,635,329	1.916	3,338,021	2,606,418	2.780
Juvenile Detention	706,010	0.847	233,536	0.050	310,396	336,084	0.358
Solid Waste	1,866,916		2,083,785		2,274,493		
ROD Tech	49,011		230,836		321,286		
Clerk Tech	29,713		46,179		50,000		
Treasurer Tech	28,188		35,000		45,000		
Special Alcohol	33,425		50,000		50,000		
Special Parks & Rec			15,000		30,000		
911 Taxes	565,742		536,000		592,000		
20 Year Sales Tax (171)	10,886,547		5,974,315		5,100,000		
2006 10 Yr. Sales Tax (170	156,808						
Non-Budgeted Funds A	4,958,215						
Non-Budgeted Funds B	566,206						
Totals	71,996,104	36.946	65,460,616	36.691	70,814,000	34,150,813	36,421
						Revenue Neutral Rate **	32.212
Less: Transfers	15,059,233		13,530,611		14,001,235		
Net Expenditure	56,936,871		51,930,005		56,812,765		
Total Tax Levied	28,166,117		30,205,749		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	762,370,758		823,229,821		937,680,640		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	20,380,000	28,030,000	26,795,000
Revenue Bonds	0	0	0
Other	8,770,000	0	0
Lease Pur. Princ.	186,547	493,092	333,214
Total	29,336,547	28,523,092	27,128,214

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

Leavenworth County
Leavenworth County

Published in the Leavenworth Times, July 20, 2022.

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:

Our proposed mill levy rate is: 36.421

Our proposed ad valorem tax (dollar amount) is: $34,150,813

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

The time of our hearing is: 9:15 A.M.

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

_____ **No,** we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

[signature] 7-13-22

Signature Date

Chairman

Title

Resolution No. 2022-14

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

WHEREAS, the Revenue Neutral Rate for the tax year 2022 for Leavenworth County was calculated as 32.212 mills by the Leavenworth County Clerk; and

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

WHEREAS, the Governing Body will hold a hearing on August 24, 2022 allowing all interested taxpayers an opportunity to be heard at the hearing; and

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

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.212 mills for tax year 2022.

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

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

Mike Smith, Chairman
4th District

Jeff Culbertson, Member
1st District

Vicky Kaaz, Member
2nd District

Doug Smith, Member
3rd District

Mike Stieben, Member
5th District

Attest:

Janet Klasinski, County Clerk

Resolution No. 2022 -19

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 32.212 mills by the Leavenworth County Clerk; and

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

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

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

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

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 36.421 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 24th day of August, 2022 and SIGNED by the Board of Leavenworth County Commissioners.

Mike Smith, Chairman
4th District

Jeff Culbertson, Member
1st District

Vicky Kaaz, Member
2nd District

Doug Smith, Member
3rd District

Mike Stieben, Member
5th District

ATTEST:

Janet Klasinski, Leavenworth County Clerk

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 24, 2022
Resolution No. 2022 - 19

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

Certified:

Janet Klasinski

Janet Klasinski, Leavenworth County Clerk

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	33,833,455	20,230,950	
Debt Service	10-113	7	1,987,758		
Road & Bridge	68-5,101	8	12,053,032	9,151,892	
Health	65-204	9	1,491,209	546,272	
Employee Benefits	12-16,102	9	8,850,000	520,388	
Economic Development	19-4102	10	314,000	289,968	
Council on Aging	12-1680	10	3,338,021	2,606,418	
Juvenile Detention	38-513	11	383,396	336,084	
Solid Waste	65-3410	11	2,274,493		
ROD Tech		12	323,286		
Clerk Tech		12	50,000		
Treasurer Tech		13	45,000		
Special Alcohol		13	50,000		
Special Parks & Rec		14	30,000		
911 Taxes		14	592,000		
20 Year Sales Tax (171)		15	5,100,000		
2006 10 Yr. Sales Tax (170)		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	70,715,650	33,681,972	
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		18			
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 32.212

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

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,450,674	2,349,224	39,245	16,522	68,813	0
Debt Service						
Road & Bridge	8,036,767	970,669	16,216	6,826	28,433	0
Health	366,213	44,231	739	311	1,296	0
Employee Benefits	459,030	55,441	926	390	1,624	0
Economic Development	273,961	33,089	553	233	969	0
Council on Aging	1,577,414	190,518	3,183	1,340	5,581	0
Juvenile Detention	41,690	5,035	84	35	147	0
Solid Waste						
TOTAL	30,205,749	3,648,207	60,946	25,657	106,863	0

County Treas Motor Vehicle Estimate 3,648,207

County Treas Recreational Vehicle Estimate 60,946

County Treas 16/20M Vehicle Estimate 25,657

County Treas Commercial Vehicle Tax Estimate 106,863

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12078

Recreational Vehicle Factor 0.00202

16/20M Vehicle Factor 0.00085

Commercial Vehicle Factor 0.00354

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Equipment Reserve	880,612	1,064,489	1,183,127	KSA 19-119
General	Cap Imp. Reserve	310,000	310,000	310,000	KSA 19-120
General	Capital Roads	390,789	-	-	Resolution
General, Sheriff	Employee Benefits	2,922,172	3,123,119	3,228,734	KSA 12-16 102
General, EMS	Employee Benefits	1,365,377	1,598,269	1,547,621	KSA 12-16 102
General, Co. Attorney	Employee Benefits	389,135	434,650	439,493	KSA 12-16 102
County Health	Employee Benefits	282,075	318,338	329,988	KSA 12-16 102
County Health	Equipment Reserve	10,000	10,000	10,000	KSA 19-119
Local Service Rd & Bric	Employee Benefits	273,022	296,202	286,420	KSA 12-16,102
Local Service Rd & Bric	Capital Roads	525,000	700,000	650,000	KSA 68-590
Road & Bridge	Employee Benefits	931,321	993,484	981,976	KSA 12-16,102
Road & Bridge	Rd & Bridge Reserve	385,000	400,000	550,000	KSA 19-119
Road & Bridge	Capital Roads	845,000	700,000	825,000	KSA 68-590
Council On Aging	Employee Benefits	400,000	594,317	548,202	KSA 12-16,102
Council On Aging	Equipment Reserve	130,000	-	-	KSA 19-119
Motor Vehicle Fund	Employee Benefits	174,052	234,101	224,292	KSA 12-16,102
Motor Vehicle Fund	General Fund	105,000	-	-	Resolution
Solid Waste	Employee Benefits	139,280	187,472	172,540	KSA 12-16,102
Solid Waste	Equipment Reserve	110,000	110,000	110,000	KSA 19-119
Solid Waste	Cap. Imp Reserve	110,000	200,000	200,000	KSA 19-120
Sales Tax Project (171)	Bond & Interest	3,299,846	2,058,706	1,987,758	Res.
Sales Tax Project (170)	General Fund	45,140	-	-	Resolution
JDC and Comm. Corr.	Employee Benefits	144,822	-	212,443	KSA 12-16,102
Federal Grants	Employee Benefits	-	600	1,777	KSA 12-16,102
ROD Tech	Employee Benefits	78	-	-	KSA 12-16,102
General	Council on Aging	160,000	-	-	Resolution
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
Traffic Impact	Road & Bridge	34,832		-	Resolution
Traffic Impact	Sales Tax Capital Roads	659,816		-	Resolution
Economic Dev.	General Fund	-	160,000	165,000	Comm Approved
	Total	15059233	13,530,611	14001235	
	Adjustments*				
	Adjusted Totals	15059233	13,530,611	14001235	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015 B1 Sales Tax	9/1/2015	3/1/2037	2.0/3.5	8,500,000	7,315,000	3/1 & 9/1	3/1	108,299	330,000	0	0
(refunded 1/12/2022)											
Series 2016 A Sales Tax	12/22/2016	3/1/2037	3.0/3.25	9,740,000	8,710,000	3/1 & 9/1	3/1	263,150	355,000	252,125	380,000
Series 2016 B Sales Tax	12/22/2016	3/1/2024	2.25/2.65	4,165,000	1,940,000	3/1 & 9/1	3/1	41,068	625,000	25,818	645,000
Series 2020 A Sales Tax	11/18/2020	3/1/2037	1.40/3.00	8,830,000	8,830,000	3/1 & 9/1	3/1	177,840	55,000	176,490	35,000
Series 2022 A Sales Tax	2/3/2022	3/1/2037	2.00/3.00	6,815,000	0	3/1 & 9/1	3/1	94,207	0	158,325	315,000
Total G.O. Bonds					**26,795,000**			**684,564**	**1,365,000**	**612,758**	**1,375,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**26,795,000**			**684,564**	**1,365,000**	**612,758**	**1,375,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
Motorola Radio Equip & Upgrade	4/1/2020	36	2.78	493,092	333,214	173,586	173,586
				Totals	**333,214**	**173,586**	**173,586**

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

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,883,907	7,318,985	5,274,408
Receipts:			
Ad Valorem Tax	17,395,526	19,450,674	xxxxxxxxxxxxxxxx
Delinquent Tax	219,888	0	0
Motor Vehicle Tax	2,366,741	2,173,894	2,349,224
Recreational Vehicle Tax	14,347	33,887	39,245
16/20M Vehicle Tax	457	16,254	16,522
Commercial Vehicle Tax	66,132	61,392	68,813
Watercraft Tax		0	0
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax	127	1,000	125
Local Alcoholic Liquor	13,055	12,500	21,200
Interest on Delinquent	374,134	300,000	300,000
Vehicle Interest	11,596	7,500	10,000
Neighborhood Rev. Admin Fees	28,252	21,000	25,000
Interest Income	88,809	300,000	250,000
Franchise Fees	39,560	40,000	40,000
Cancelled Warrants		2,160	0
Game & Park Permits & CMB	153	100	75
Antique Fees	12,878	10,000	11,000
ROD Recording Fees	1,153,102	1,099,998	1,000,000
Mortgage Registration Heritage Fees	60,836	45,000	50,000
Ambulance Runs	2,576,496	3,190,000	3,190,000
Zoning Fees	188,699	125,000	168,700
Sheriff Fees	206,918	5,000	5,000
Extra Security & Work Release		0	
Civil Process & Out of State		31,000	31,000
Inmate Medical, Phone & User Fees		85,000	85,000
Board of Prisoners	155,790	110,000	110,000
Court Appointed Attorneys	24,478	50,000	37,000
District Court Payables	48,580	45,000	45,000
Restitution Payables	11,909	30,000	30,000
Diversion Fees	118,659	75,000	60,000
Emergency Mgment, City of Leavenworth	8,500	8,500	8,500
Revenue Sharing, Commerce Bank	12,902	10,000	10,000
Kerit Dividend	38,386	30,000	30,000
Bond Fortiture	534	1,200	500
Reimbursements, Spec. Building Expenses	192,005	168,863	102,949
Sales of Materials/Assets	132,775	112,000	112,000
Election Income	6,268	2,400	5,300
Reimbused Expenses	1,006,941	534,708	658,319
Miscellaneous Fees & Income	223,174	51,725	39,625
Sheriff Sales Court Costs	4,969	0	
Cushing Building Rent		150,000	102,000
Treasurer's Escrow Fees		5,000	6,000
Transfer in from Motor Vehicle	105,000	0	
Transfer in from ECO DEV		160,000	165,000
COVID FFCRW, Cares Act Funds		0	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,908,576**	**28,555,755**	**9,183,097**
Resources Available:	**35,792,483**	**35,874,740**	**14,457,505**

Leavenworth County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	35,792,483	35,874,740	14,457,505
Expenditures:			
County Commission	543,894	541,066	571,506
County Clerk	217,839	307,476	333,139
County Treasurer	482,645	524,451	579,982
Register of Deeds	238,328	238,110	265,662
Emergency Medical Services	5,359,578	5,560,797	5,973,333
Planning & Zoning	408,852	514,603	539,736
Sheriff	11,028,464	11,893,105	12,947,870
County Counselor	432,284	428,185	612,524
County Attorney	1,804,356	1,885,624	2,489,990
Coroner	204,701	210,000	210,000
Courthouse General	2,299,699	1,399,209	1,950,000
Information Services	585,239	720,863	790,240
District Court	207,559	264,941	308,441
Human Resources	293,045	459,397	482,330
Special Building, Maintenance	582,975	682,435	693,589
Special Building, Justice Center	933,706	985,915	1,054,171
Special Building, Cushing Facility	125,473	721,374	679,670
Appraiser's	718,709	796,793	905,866
G.I.S.	125,236	282,943	332,135
Election	290,926	425,071	352,512
Noxious Weeds	498,770	526,412	633,798
Risk Management	5,454	10,485	10,485
Administration	0	170,700	173,669
	1,000,862	1,050,377	942,807
Infastructure Health Grant	84,904	0	0
Library	0	0	0
Memorial	0	0	0
Mental Health	0	0	0
Mental Retardation	0	0	0
Noxious Weed Control	0	0	0
Other	0	0	0
Park & Recreation	0	0	0
Register of Deeds	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	28,473,498	30,600,332	33,833,455
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,473,498**	**30,600,332**	**33,833,455**
Unencumbered Cash Balance Dec 31	7,318,985	5,274,408	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	28,065,992	31,496,547	33,833,455
		Non-Appropriated Balance	855,000
See Tab A		Total Expenditure/Non-Appr Balance	34,688,455
		Tax Required	20,230,950
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	20,230,950

CPA Summary

State of Kansas
County

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commission			
Salaries	465,121	469,766	492,306
Contractual	74,378	64,200	73,200
Commodities	1,717	7,100	6,000
Capital Outlay	2,678	0	
Total	543,894	541,066	571,506
County Clerk			
Salaries	210,842	251,426	277,789
Contractual	1,114	52,700	51,700
Commodities	5,883	3,350	3,650
Capital Outlay	0	0	0
Total	217,839	307,476	333,139
County Treasurer			
Salaries	470,149	480,899	564,170
Contractual	8,440	6,252	5,712
Commodities	4,056	37,300	10,100
Capital Outlay	0	0	0
Total	482,645	524,451	579,982
Register of Deeds			
Salaries	233,469	229,870	253,282
Contractual	1,460	4,400	6,385
Commodities	3,399	3,840	5,995
Capital Outlay	0	0	0
Total	238,328	238,110	265,662
Emergency Medical Services			
Salaries	3,158,667	3,208,872	3,461,356
Contractual	236,006	279,458	279,458
Commodities	232,222	264,250	264,250
Capital Outlay	7,306	10,000	10,000
Transfer to Employee Benefits	1,365,377	1,438,217	1,598,269
Transfer to Equipment Reserve	360,000	360,000	360,000
Total	5,359,578	5,560,797	5,973,333
Planning & Zoning			
Salaries	333,927	398,708	423,111
Contractual	72,613	108,545	110,575
Commodities	2,312	7,350	6,050
Capital Outlay	0	0	
Transfer to Equipment Reserve	0	0	
Total	408,852	514,603	539,736
Sheriff			
Salaries	6,337,749	6,400,000	7,329,395
Contractual	1,188,121	1,693,954	1,502,741
Commodities	460,594	359,500	411,000
Capital Outlay	1,599	37,000	11,000
Transfer to Employee Benefits	2,922,171	3,052,651	3,228,734
Transfer to Equipment Reserve	118,230	350,000	465,000
Total	11,028,464	11,893,105	12,947,870
County Counselor			
Salaries	137,950	143,435	286,574
Contractual	292,082	282,800	323,300
Commodities	2,252	1,950	2,650
Capital Outlay		0	
Total	432,284	428,185	612,524
Total - Page 6b	**18,711,884**	**20,007,793**	**21,823,752**

Leavenworth County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Attorney			
Salaries	1,251,882	1,263,997	1,587,968
Contractual	56,958	97,930	329,930
Commodities	44,536	37,750	42,750
Transfer to Employee Benefits	389,136	410,447	453,842
Court Ordered Payments	61,844	75,500	75,500
Total	1,804,356	1,885,624	2,489,990
Coroner			
Salaries		0	
Contractual	204,701	210,000	210,000
Commodities		0	
Capital Outlay		0	
Total	204,701	210,000	210,000
Courthouse General			
Salaries		0	
Contractual	989,441	1,405,700	1,100,000
Commodities	1,060,268	289,000	800,000
Capital Outlay	0	0	
Cushing Building Expenses	39,990	0	0
Transfer to Council on Aging	160,000	0	0
Transfer to Capital Improvement	50,000	50,000	50,000
		(345,491)	
Total	2,299,699	1,399,209	1,950,000
Information Services			
Salaries	312,102	338,943	429,402
Contractual	153,548	252,645	229,925
Commodities	4,089	6,000	6,000
Capital Outlay	115,500	2,000	0
Transfer to Equipment Reserve		121,275	124,913
Total	585,239	720,863	790,240
District Court			
Salaries		0	
Contractual	149,339	196,941	228,441
Commodities	58,220	68,000	80,000
Capital Outlay		0	
Total	207,559	264,941	308,441
Human Resources			
Salaries	157,012	284,097	305,430
Contractual	127,730	169,800	170,800
Commodities	8,303	5,500	6,100
Capital Outlay		0	
Total	293,045	459,397	482,330
Special Building, Maintenance			
Salaries	299,454	342,216	344,231
Contractual	74,238	113,551	118,990
Commodities	32,115	49,500	53,200
Capital Outlay	0	0	0
Transfer to Capital Improvement	125,000	125,000	125,000
Transfer to Equipment Reserve	52,168	52,168	52,168
Total	582,975	682,435	693,589
Special Building, Justice Center			
Salaries	141,855	115,678	190,910
Contractual	196,436	236,441	229,465
Commodities	351,869	390,250	390,250
Capital Outlay	0	0	0
Transfer to Capital Improvement	135,000	135,000	135,000
Transfer to Equipment Reserve	108,546	108,546	108,546

Total	933,706	985,915	1,054,171
Total - Page 6c	**6,911,280**	**6,608,384**	**7,978,761**

Leavenworth County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Special Building, Cushing Facility			
Salaries		206,348	171,955
Contractual	26,461	144,776	139,465
Commodities	99,012	370,250	368,250
Capital Outlay		0	0
Transfer to Capital Improvement		0	0
Transfer to Equipment Reserve		0	0
Total	125,473	721,374	679,670
Appraiser's			
Salaries	622,603	673,723	770,222
Contractual	60,650	85,570	93,094
Commodities	35,456	37,500	42,550
Capital Outlay		0	0
Transfer to Equipment Reserve		0	0
Total	718,709	796,793	905,866
G.I.S.			
Salaries	98,150	230,193	269,235
Contractual	13,981	34,250	44,400
Commodities	605	6,000	6,000
Capital Outlay		0	0
Transfer to Equipment Reserve	12,500	12,500	12,500
Total	125,236	282,943	332,135
Election			
Salaries	162,919	286,221	248,412
Contractual	25,796	32,850	33,100
Commodities	52,211	106,000	71,000
Transfer to Equipment Reserve	50,000		
Total	290,926	425,071	352,512
Noxious Weeds			
Salaries	206,905	211,745	256,998
Contractual	24,022	37,167	39,300
Commodities	232,843	242,500	302,500
Capital Outlay		0	0
Transfer to Equipment Reserve	35,000	35,000	35,000
Total	498,770	526,412	633,798
Risk Management			
Salaries		3,985	3,985
Contractual		0	0
Commodities	5,454	6,500	6,500
Total	5,454	10,485	10,485
Administration			
Salaries		150,000	154,969
Contractual		17,700	15,700
Commodities		3,000	3,000
Capital Outlay		0	
Total	0	170,700	173,669
Appropiations			
Fair Building	68,000	68,000	68,000
Fair Premiums	11,000	10,515	12,130
Riverside Resources	126,560	126,560	113,904
Extension	244,065	263,065	265,036
Soil Conservation	45,000	45,000	22,500
Guidance Center	291,237	291,237	291,237
CASA	70,000	70,000	70,000
Alliance Against Family Violence	55,000	55,000	30,000
St. Vincent Clinic	40,000	40,000	20,000
County Museums	50,000	50,000	50,000

BOCC Contributions	0	31,000	0
	1,000,862	1,050,377	942,807
Total - Page 6d	**2,765,430**	**3,984,155**	**4,030,942**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Infastructure Health Grant			
Salaries			
Contractual	84,904	0	0
Commodities			
Capital Outlay			
Total	84,904	0	0
Library			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Memorial			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Mental Health			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Mental Retardation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Noxious Weed Control			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Other			
Contractual			
Total	0	0	0
Park & Recreation			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Register of Deeds			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page6e	**84,904**	**0**	**0**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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	18,711,884	20,007,793	21,823,752
Total - Page 6c	6,911,280	6,608,384	7,978,761
Total - Page 6d	2,765,430	3,984,155	4,030,942
Total - Page 6e	84,904	0	0
Total Detail Expenditures**	**28,473,498**	**30,600,332**	**33,833,455**

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

State of Kansas
County

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	47,179	1,422,015	1,431,157
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	5		0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer In From 20 Yr. Sales Tax	3,299,846	2,058,706	1,987,758
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,299,851**	**2,058,706**	**1,987,758**
Resources Available:	**3,347,030**	**3,480,721**	**3,418,915**
Expenditures:			
Principal Payments:			
Series 2015B1 Sales Tax	315,000	330,000	0
Series 2016A Sales Tax	310,000	355,000	380,000
Series 2016B Sales Tax	610,000	625,000	645,000
Series 2020A Sales Tax	0	55,000	35,000
Series 2022A Sales Tax	0	0	315,000
Interest Payments:			
Series 2015B1 Sales Tax	221,323	108,299	0
Series 2016A Sales Tax	273,125	263,150	252,125
Series 2016B Sales Tax	55,117	41,068	25,818
Series 2020A Sales Tax	140,450	177,840	176,490
Series 2022A Sales Tax	0	94,207	158,325
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,925,015**	**2,049,564**	**1,987,758**
Unencumbered Cash Balance Dec 31	1,422,015	1,431,157	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,925,016	2,058,706	1,987,758
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,987,758
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	780,047	897,069	667,881
Receipts:			
Ad Valorem Tax	7,187,270	8,036,767	xxxxxxxxxxxxxxxx
Delinquent Tax	97,738	0	0
Motor Vehicle Tax	966,077	898,043	970,669
Recreational Vehicle Tax	16,845	13,999	16,216
16/20M Vehicle Tax	236	6,714	6,826
Commercial Vehicle Tax	27,635	25,361	28,433
Watercraft Tax	0	0	0
Special City & County Highway	1,182,783	1,046,788	1,131,238
County Equalization	0	0	
In Lieu of Tax	537		
Special Assessments	15,321	6,845	6,845
Dust Control	50,565	0	
Parts	85,947	50,000	50,000
Gasoline	55,490	50,000	50,000
Sale of Material & Reimbursements	8,177	0	
Reimbursed Expenses	2,500	0	
Hard Surface Road Reimbursements	42,831	42,582	42,582
Miscellaneous Income	28,377	43,318	25,450
Reimb Revenue	1,414		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,769,743**	**10,220,417**	**2,328,259**
Resources Available:	**10,549,790**	**11,117,486**	**2,996,140**

Leavenworth County 2023

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	10,549,790	11,117,486	2,996,140
Expenditures from detail page:			
	9,652,721	10,449,605	12,053,032
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	9,652,721	10,449,605	12,053,032
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,652,721**	**10,449,605**	**12,053,032**
Unencumbered Cash Balance Dec 31	897,069	667,881	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	9,809,726	10,449,605	12,053,032
		Non-Appropriated Balance	95,000
		Total Expenditure/Non-Appr Balance	12,148,032
		Tax Required	9,151,892
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	9,151,892

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries	2,292,188	2,501,063	2,624,238
Contractual	279,186	712,542	661,700
Commodities	4,843,678	5,130,000	6,375,500
Capital Outlay	76,348	100,000	100,000
Transfer to Employee Benefits	931,321	946,000	993,484
Transfer to Capital Roads	845,000	700,000	748,110
Transfer to Equipment Reserve	385,000	360,000	550,000
Total	9,652,721	10,449,605	12,053,032
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**	9,652,721	10,449,605	12,053,032

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

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	306,245	406,981	114,256
Receipts:			
Ad Valorem Tax	557,524	366,213	xxxxxxxxxxxxxxxx
Delinquent Tax	7,551	0	0
Motor Vehicle Tax	78,517	69,610	44,231
Recreational Vehicle Tax	1,369	1,085	739
16/20 M Vehicle Tax	19	520	311
Commercial Vehicle Tax	2,248	1,966	1,296
Watercraft Tax		0	0
Grants	576,430	597,642	600,885
User Fees	74,224	110,000	110,000
Miscellaneous Income	137,080	1,883	73,219
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,434,962**	**1,148,919**	**830,681**
Resources Available:	**1,741,207**	**1,555,900**	**944,937**
Expenditures:			
Salaries	820,860	890,698	930,473
Contractual	126,275	142,000	142,000
Commodities	58,133	50,500	53,000
Grant County Cost	36,883	37,500	37,500
Transfer to Employee Benefits	282,075	310,946	318,236
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,334,226**	**1,441,644**	**1,491,209**
Unencumbered Cash Balance Dec 31	406,981	114,256	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,379,241	1,441,644	1,491,209
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,491,209
		Tax Required	546,272
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	546,272

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,121,204	649,128	152,379
Receipts:			
Ad Valorem Tax	172,248	459,030	xxxxxxxxxxxxxxxx
Delinquent Tax	22,046	0	0
Motor Vehicle Tax	46,539	21,191	55,441
Recreational Vehicle Tax	736	330	926
16/20 M Vehicle Tax	127	158	390
Commercial Vehicle Tax	2,832	598	1,624
Watercraft Tax		0	0
Miscellaneous Income		0	
Transfer in from EMS	1,024,033	1,438,217	1,598,269
Transfer in from Sheriff	3,116,739	3,052,651	3,228,734
Transfer in from Health	282,075	310,946	318,338
Transfer in from ROD Tech	78	0	0
Transfer in from Road & Bridge	931,321	946,000	993,484
Transfer in from Council on Aging	400,000	440,000	594,317
Transfer in from Motor Vehicle	174,052	197,114	234,101
Transfer in from Solid Waste	139,280	160,496	187,472
Transfer in from Juvenile Detention	486,166	41,000	54,093
Transfer in from Local Service	273,022	272,550	296,202
Transfer in from County Attorney	194,568	410,447	453,842
Transfer in from Non-Budgeted Funds	149,001	177,523	160,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,414,863**	**7,928,251**	**8,177,233**
Resources Available:	**8,536,067**	**8,577,379**	**8,329,612**
Expenditures:			
Employee Benefits	7,886,939	8,300,000	8,300,000
Non Budgeted Funds		125,000	150,000
Insurance increase			400,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,886,939**	**8,425,000**	**8,850,000**
Unencumbered Cash Balance Dec 31	649,128	152,379	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	8,125,000	8,425,000	8,850,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,850,000
		Tax Required	520,388
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	520,388

CPA Summary

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,341	5,014	4,188
Receipts:			
Ad Valorem Tax	249,552	273,961	xxxxxxxxxxxxxxxx
Delinquent Tax	3,705	1,408	
Motor Vehicle Tax	36,354	31,205	33,089
Recreational Vehicle Tax	634	486	553
16/20 M Vehicle Tax	9	233	233
Commercial Vehicle Tax	1,044	881	969
Watercraft Tax			0
In Lieu of	19		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**291,317**	**308,174**	**34,844**
Resources Available:	**296,658**	**313,188**	**39,032**
Expenditures:			
Leavenworth Area Development	87,144	0	
Port Authority	204,500	149,000	149,000
Transfer to General Fund for Admin		160,000	165,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**291,644**	**309,000**	**314,000**
Unencumbered Cash Balance Dec 31	5,014	4,188	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	291,643	309,000	314,000
		Non-Appropriated Balance	15000
See Tab A		Total Expenditure/Non-Appr Balance	329,000
		Tax Required	289,968
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	289,968

Adopted Budget

Council on Aging	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	496,127	419,570	45,126
Receipts:			
Ad Valorem Tax	1,487,832	1,577,414	xxxxxxxxxxxxxxxx
Delinquent Tax	24,992	0	
Motor Vehicle Tax	260,929	185,819	190,518
Recreational Vehicle Tax	4,555	2,897	3,183
16/20 M Vehicle Tax	55	1,389	1,340
Commercial Vehicle Tax	7,352	5,248	5,581
Watercraft Tax		0	0
Grants	545,682	292,655	293,045
Donations		136,553	128,000
Miscellaneous	17,326	4,800	10,810
Senior Express Transportation		46,000	54,000
Miscellaneous Reimb		8,110	
Transfer in from General Fund	160,000		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,508,723**	**2,260,885**	**686,477**
Resources Available:	**3,004,850**	**2,680,455**	**731,603**
Expenditures:			
Salaries	1,226,628	1,455,000	1,810,262
Contractual	609,324	622,129	778,842
Commodities	209,163	118,200	154,600
Capital Outlay	10,165	0	
Transfer to Employee Benefits	400,000	440,000	594,317
Transfer to Equip. Reserve	130,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,585,280**	**2,635,329**	**3,338,021**
Unencumbered Cash Balance Dec 31	419,570	45,126	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,636,113	2,635,329	3,338,021
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	3,338,021
		Tax Required	2,606,418
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,606,418

CPA Summary

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Juvenile Detention**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	138,891	150,529	42,011
Receipts:			
Ad Valorem Tax	634,403	41,690	xxxxxxxxxxxxxxxxx
Delinquent Tax	6,784	0	0
Motor Vehicle Tax	60,010	79,261	5,035
Recreational Vehicle Tax	1,046	1,236	84
16/20 M Vehicle Tax	16	593	35
Commercial Vehicle Tax	1,732	2,238	147
Watercraft Tax		0	0
Processing Fees	464	0	
Services	13,146	0	
In Lieu of	47		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**717,648**	**125,018**	**5,301**
Resources Available:	**856,539**	**275,547**	**47,312**
Expenditures:			
Salaries	227,675	110,000	158,002
Contractual	118,363	55,410	21,300
Commodities	33,736	27,126	150,000
Capital Outlay	181,414	0	0
	144,822	41,000	
Transfer to Employee Benefits			54,094
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**706,010**	**233,536**	**383,396**
Unencumbered Cash Balance Dec 31	150,529	42,011	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	738,028	233,536	383,396
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	383,396
		Tax Required	336,084
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	336,084

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	803,417	841,627	449,751
Receipts:			
Ad Valorem Tax	171	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,531	0	
Motor Vehicle Tax	26,633	0	
Recreational Vehicle Tax	467	0	
16/20 M Vehicle Tax	2	0	
Commercial Vehicle Tax	700	0	
Watercraft Tax	0	0	
Program Income	1,848,690	1,681,909	1,820,000
Recycle Materials	25,932	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,905,126**	**1,691,909**	**1,830,000**
Resources Available:	**2,708,543**	**2,533,536**	**2,279,751**
Expenditures:			
Salaries	362,388	427,131	516,954
Contractual	1,120,353	1,120,658	1,210,000
Commodities	24,895	33,000	33,000
Capital Outlay	0	32,500	32,000
Transfer to Employee Benefits	139,280	160,496	172,539
Transfer to Capital Improvement	110,000	200,000	200,000
Transfer to Equipment Reserve	110,000	110,000	110,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,866,916**	**2,083,785**	**2,274,493**
Unencumbered Cash Balance Dec 31	841,627	449,751	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	1,872,696	2,083,785	2,274,493
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,274,493
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ROD Tech**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	167,466	292,091	215,255
Receipts:			
Program Income	173,636	110,000	110,000
Miscellaneous Fees & Charges		8,000	8,000
Research & Copies		36,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**173,636**	**154,000**	**158,000**
Resources Available:	**341,102**	**446,091**	**373,255**
Expenditures:			
Salaries	982	0	0
Contractual	44,318	66,836	73,286
Commodities	1,878	2,000	2,000
Capital Outlay	1,755	162,000	242,000
Transfer to Equipment Reserve		0	6,000
Transfer to Employee Benefits	78		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,011**	**230,836**	**323,286**
Unencumbered Cash Balance Dec 31	292,091	215,255	49,969
2021/2022/2023 Budget Authority Amount	122,213	230,836	323,286

Adopted Budget

Clerk Tech	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,179	37,872	26,693
Receipts:			
Program Income	43,406	35,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**43,406**	**35,000**	**42,000**
Resources Available:	**67,585**	**72,872**	**68,693**
Expenditures:			
Contractual	1,354	6,179	10,000
Commodities	28,359	40,000	40,000
Capital Outlay		0	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,713**	**46,179**	**50,000**
Unencumbered Cash Balance Dec 31	37,872	26,693	18,693
2021/2022/2023 Budget Authority Amount	34,000	46,179	50,000

CPA Summary

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Treasurer Tech**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,068	24,286	28,286
Receipts:			
Program Income	43,406	39,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**43,406**	**39,000**	**42,000**
Resources Available:	**52,474**	**63,286**	**70,286**
Expenditures:			
Contractual	3,986		35,000
Commodities	24,202	30,000	0
Capital Outlay		5,000	0
Trans to Equipment Reserve			10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,188**	**35,000**	**45,000**
Unencumbered Cash Balance Dec 31	24,286	28,286	25,286
2021/2022/2023 Budget Authority Amount	29,700	35,000	45,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	96,592	93,332	66,788
Receipts:			
Liquor Tax	30,165	23,456	21,226
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**30,165**	**23,456**	**21,226**
Resources Available:	**126,757**	**116,788**	**88,014**
Expenditures:			
Contractual	33,425	50,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,425**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	93,332	66,788	38,014
2021/2022/2023 Budget Authority Amount	50,000	50,000	50,000

CPA Summary

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Rec**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,045	24,100	21,361
Receipts:			
Liquor Tax	13,055	12,261	21,226
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,055**	**12,261**	**21,226**
Resources Available:	**24,100**	**36,361**	**42,587**
Expenditures:			
Contractual	0	15,000	30,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**15,000**	**30,000**
Unencumbered Cash Balance Dec 31	24,100	21,361	12,587
2021/2022/2023 Budget Authority Amount	15,000	15,000	30,000

Adopted Budget

911 Taxes	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	548,298	426,585	349,681
Receipts:			
911 Taxes, LV County	277,108	240,456	270,200
911 Taxes, LV City	166,822	218,640	218,000
Miscellaneous	99		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**444,029**	**459,096**	**488,200**
Resources Available:	**992,327**	**885,681**	**837,881**
Expenditures:			
Contractual	565,742	529,000	585,000
Commodities		2,000	2,000
Capital Outlay		5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**565,742**	**536,000**	**592,000**
Unencumbered Cash Balance Dec 31	426,585	349,681	245,881
2021/2022/2023 Budget Authority Amount	577,000	536,000	592,000

CPA Summary

Leavenworth County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **20 Year Sales Tax (171)**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,973,119	1,674,315	0
Receipts:			
Sales Tax Collections	4,904,054	4,300,000	5,100,000
Reimbursements	23,873		
Transfer In	659,816		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,587,743**	**4,300,000**	**5,100,000**
Resources Available:	**12,560,862**	**5,974,315**	**5,100,000**
Expenditures:			
Contractual	1,321,934	4,018,958	3,112,242
Commodities	6,262,327		
Capital Outlay	2,440		
Total Transferred for Principal Payment	2,372,500		
Total Transferred for Interest Payment	927,346		
Transfer to Bond & Interest, 2015B		438,299	0
Transfer to Bond & Interest, 2016A		618,150	632,125
Transfer to Bond & Interest, 2016B		666,068	670,818
Transfer to Bond & Interest, 2020A		232,840	211,490
Transfer to Bond & Interest, 2022A			473,325
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,886,547**	**5,974,315**	**5,100,000**
Unencumbered Cash Balance Dec 31	1,674,315	0	0
2021/2022/2023 Budget Authority Amoun	10,945,566	7,379,075	5,100,000

Adopted Budget

2006 10 Yr. Sales Tax (170)	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	156,808	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**156,808**	**0**	**0**
Expenditures:			
Contractual	111,668		
Transfer Out to Close Fund	45,140		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**156,808**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	156,808	0	0

CPA Summary

Leavenworth County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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	54,277	Cash Balance Jan 1	5,424,373	Cash Balance Jan 1	883,754	Cash Balance Jan 1	4,007,641	Cash Balance Jan 1	3,877,776	14,247,821
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	41,737	Transfer In	1,130,612	Transfer In	420,000	Transfer In	385,000	Transfer In	1,760,789	
Motor Vehicle Tax	826,922	Miscel Revenue	140,581	Miscel Revenue	0	Miscel Revenue	136,455	Reimbursements	284,162	
Sales Tax	4,845									
Miscellaneous	20									
Total Receipts	873,524	Total Receipts	1,271,193	Total Receipts	420,000	Total Receipts	521,455	Total Receipts	2,044,951	5,131,123
Resources Available:	927,801	Resources Available:	6,695,566	Resources Available:	1,303,754	Resources Available:	4,529,096	Resources Available:	5,922,727	19,378,944
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	525,727	Capital Outlay	690,545	Contractual	78,159	Capital Outlay	1,063,698	Capital	2,246,027	
Contractual	13,928									
Commodities	61,079									
Miscellaneous	0									
Trans to Emp Ben.	174,052									
Trans to General	105,000									
Total Expenditures	879,786	Total Expenditures	690,545	Total Expenditures	78,159	Total Expenditures	1,063,698	Total Expenditures	2,246,027	4,958,215
Cash Balance Dec 31	48,015	Cash Balance Dec 31	6,005,021	Cash Balance Dec 31	1,225,595	Cash Balance Dec 31	3,465,398	Cash Balance Dec 31	3,676,700	**14,420,729** **
										14,420,729 **

**Note: These two block figures should agree.

CPA Summary

Leavenworth County **NON-BUDGETED FUNDS (B)** 2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CARES/ARPA										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Wire In	7,940,267									
Interest	4,135									
Total Receipts	7,944,402	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	7,944,402
Resources Available:	7,944,402	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	7,944,402
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Grants	566,206									
Total Expenditures	566,206	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	566,206
Cash Balance Dec 31	7,378,196	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**7,378,196** **
										7,378,196 **

**Note: These two block figures should agree.

CPA Summary

Leavenworth County 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Leavenworth County
will meet on August 24, 2022 at 9:15 A.M. at Leavenworth County Courthouse, Commission Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Leavenworth County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	28,473,498	23.219	30,600,332	23.627	33,833,455	20,230,950	21.576
Debt Service	1,925,015		2,049,564		1,987,758		
Road & Bridge	9,652,721	9.592	10,449,605	9.763	12,053,032	9,151,892	9.760
Health	1,334,226	0.744	1,441,644	0.445	1,491,209	546,272	0.583
Employee Benefits	7,886,939	0.226	8,425,000	0.557	8,850,000	520,388	0.555
Economic Development	291,644	0.333	309,000	0.333	314,000	289,968	0.309
Council on Aging	2,585,280	1.985	2,635,329	1.916	3,338,021	2,606,418	2.780
Juvenile Detention	706,010	0.847	233,536	0.050	383,396	336,084	0.358
Solid Waste	1,866,916		2,083,785		2,274,493		
ROD Tech	49,011		230,836		323,286		
Clerk Tech	29,713		46,179		50,000		
Treasurer Tech	28,188		35,000		45,000		
Special Alcohol	33,425		50,000		50,000		
Special Parks & Rec			15,000		30,000		
911 Taxes	565,742		536,000		592,000		
20 Year Sales Tax (171)	10,886,547		5,974,315		5,100,000		
2006 10 Yr. Sales Tax (17	156,808						
Non-Budgeted Funds-A	4,958,215						
Non-Budgeted Funds-B	566,206						
Totals	71,996,104	36.946	65,115,125	36.691	70,715,650	33,681,972	35.921
						*Revenue Neutral Rate ** *	*32.212*
Less: Transfers	15,059,233		13,530,611		14,001,235		
Net Expenditure	56,936,871		51,584,514		56,714,415		
Total Tax Levied	28,166,117		30,205,749		xxxxxxxxxxxxxxxxx		
Assessed Valuation	762,370,758		823,229,821		937,680,640		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	20,380,000	28,030,000	26,795,000
Revenue Bonds	0	0	0
Other	8,770,000	0	0
Lease Pur. Princ.	186,547	493,092	333,214
Total	29,336,547	28,523,092	27,128,214

*Tax rates are expressed in mills

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

Leavenworth County
Leavenworth County

Leavenworth County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
Road & Bridge			0
Health			0
Employee Benefits			0
Economic Development			0
Council on Aging			0
Juvenile Detention			0
Solid Waste			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 937,680,640

Valuation Factor: 937,680.640

Neighborhood Revitalization Subj to Rebate: 5,363,215

Neighborhood Revitalization factor: 5,363.215

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