

# **LEAVENWORTH COUNTY**

Leavenworth, Kansas

## **BUDGET REPORT:**

County Funds

Other Special District Funds

For the Budget Year –

December 31, 2024







Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Equipment Reserve	1,064,489	1,183,127	1,151,374	KSA 19-119
General	Cap Imp. Reserve	310,000	310,000	410,000	KSA 19-120
General	Capital Roads	-	-	-	Resolution
General, Sheriff	Employee Benefits	3,052,651	3,228,734	3,394,432	KSA 12-16 102
General, EMS	Employee Benefits	1,438,217	1,547,621	1,744,178	KSA 12-16 102
General, Co. Attorney	Employee Benefits	410,447	439,493	488,406	KSA 12-16 102
County Health	Employee Benefits	271,678	329,988	335,035	KSA 12-16 102
County Health	Equipment Reserve	10,000	10,000	10,000	KSA 19-119
Local Service Rd & Brid	Employee Benefits	272,550	286,420	305,200	KSA 12-16,102
Local Service Rd & Brid	Capital Roads	526,000	650,000	776,000	KSA 68-590
Road & Bridge	Employee Benefits	946,000	981,976	1,100,000	KSA 12-16,102
Road & Bridge	Rd & Bridge Reserve	360,000	550,000	600,000	KSA 19-119
Road & Bridge	Capital Roads	700,000	825,000	1,000,000	KSA 68-590
Council On Aging	Employee Benefits	440,000	548,202	595,392	KSA 12-16,102
Council On Aging	Equipment Reserve	-	-	41,000	KSA 19-119
Motor Vehicle Fund	Employee Benefits	208,924	224,292	211,084	KSA 12-16,102
Motor Vehicle Fund	General Fund	-	-	-	Resolution
Solid Waste	Employee Benefits	160,496	172,540	192,472	KSA 12-16,102
Solid Waste	Equipment Reserve	110,000	110,000	110,000	KSA 19-119
Solid Waste	Cap. Imp Reserve	200,000	200,000	200,000	KSA 19-120
Sales Tax Project (171)	Bond & Interest	2,031,155	1,987,758	1,993,618	Resolution
JDC and Comm. Corr.	Employee Benefits	48,497	212,443	203,649	KSA 12-16,102
Federal Grants	Employee Benefits	-	1,777	4,956	KSA 12-16,102
ROD Tech	Equip Reserve	-	6,000	20,000	KSA 19-119
General	ROD Tech	38,527	-	-	Board Order
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	160,000	165,000	181,818	Comm Approved
Total		12,796,495	14,007,235	15,105,478	

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2016 A Sales Tax	12/22/2016	3/1/2037	3.0/3.25	9,740,000	8,355,000	3/1 & 9/1	3/1	252,125	380,000	240,350	405,000
Series 2016 B Sales Tax	12/22/2016	3/1/2024	2.25/2.65	4,165,000	1,315,000	3/1 & 9/1	3/1	25,818	645,000	8,878	670,000
Series 2020 A Sales Tax	11/18/2020	3/1/2037	1.40/3.00	8,830,000	8,775,000	3/1 & 9/1	3/1	176,490	35,000	175,965	0
Series 2022 A Sales Tax	2/3/2022	3/1/2037	2.00/3.00	6,815,000	6,815,000	3/1 & 9/1	3/1	158,325	315,000	148,425	345,000
<b>Total G.O. Bonds</b>					<b>25,260,000</b>			<b>612,758</b>	<b>1,375,000</b>	<b>573,618</b>	<b>1,420,000</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>25,260,000</b>			<b>612,758</b>	<b>1,375,000</b>	<b>573,618</b>	<b>1,420,000</b>



Leavenworth County

2024

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

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,318,985	5,678,041	3,125,380
<b>Receipts:</b>			
Ad Valorem Tax	19,103,420	20,230,950	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	325,040	150,000	150,000
Motor Vehicle Tax	2,333,164	2,349,224	2,085,197
Recreational Vehicle Tax	41,066	39,245	36,026
16/20M Vehicle Tax	2,058	16,522	20,308
Commercial Vehicle Tax	61,928	68,813	56,167
Watercraft Tax			15,897
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	404	125	400
Local Alcoholic Liquor	17,738	21,200	17,670
Interest on Delinquent	340,505	340,000	350,000
Vehicle Interest	10,140	10,000	10,000
Neighborhood Rev. Admin Fees	28,162	25,000	20,000
Interest Income	166,957	1,500,000	1,500,000
Franchise Fees	37,465	40,000	40,000
Cancelled Warrants	5,784	0	2,500
Game & Park Permits & CMB	115	75	125
Antique Fees	10,595	11,000	11,000
ROD Recording Fees	754,079	520,000	500,000
Mortgage Registration Heritage Fees	32,031	30,000	10,000
Ambulance Runs	3,162,615	3,190,000	3,190,000
Zoning Fees	157,532	168,700	140,000
Sheriff Fees	101,279	5,000	5,000
Civil Process & Out of State	0	31,000	31,000
Inmate Medical, Phone & User Fees	100,141	90,000	90,000
Board of Prisoners	112,900	110,000	185,000
Court Appointed Attorneys	27,565	37,000	25,000
District Court Payables	37,053	45,000	45,000
Restitution Payables	7,942	30,000	30,000
Diversion Fees	92,153	95,000	75,000
Emergency Mgmt. City of Leavenworth	8,500	8,500	8,500
Revenue Sharing, Commerce Bank	12,720	10,000	10,500
Kerit Dividend	0	30,000	0
Bond Fortiture	30,600	500	20,000
Reimbursements, Spec. Building Expenses	55,008	102,949	192,864
Sales of Materials Nox Weeds	155,962	145,000	145,000
Election Income	2,112	5,300	0
Reimbused Expenses	961,310	658,319	585,480
Miscellaneous Fees & Income		39,625	59,475
Sheriff Sales Court Costs	3,386		3,000
Cushing Building Rent	251,283	300,000	300,000
Treasurer's Escrow Fees	9,106	6,000	9,500
Transfer in from Motor Vehicle	0	0	0
Transfer in from ECO DEV	160,000	165,000	181,818
In Lieu of Taxes	1,006		3
Covid Grant	112,960		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>28,833,784</b>	<b>30,625,047</b>	<b>10,157,430</b>
<b>Resources Available:</b>	<b>36,152,769</b>	<b>36,303,088</b>	<b>13,282,810</b>



**FUND PAGE - GENERAL**

Adopted Budget

General

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Resources Available:</b>	36,152,769	36,303,088	13,282,810
Expenditures:			
County Commission	533,256	571,506	633,457
County Clerk	199,368	333,139	326,074
County Treasurer	506,061	579,982	605,268
Register of Deeds	283,892	265,662	283,707
Emergency Medical Services	5,615,971	5,973,333	6,294,960
Planning & Zoning	461,119	539,736	615,750
Sheriff	11,990,761	12,518,475	13,333,395
County Counselor	450,818	612,524	728,078
County Attorney	1,989,838	2,489,990	2,426,548
Coroner	252,226	210,000	280,000
Courthouse General	1,650,118	1,950,000	1,950,000
Information Services	612,961	790,240	760,283
District Court	226,194	280,000	308,441
Human Resources	392,275	426,900	444,450
Special Building Maintenance	586,185	669,358	742,915
Special Building, Justice Center	981,610	1,054,171	1,191,125
Special Building, Cushing Facility	414,714	561,420	798,561
Appraisers	769,718	905,866	993,245
GIS	248,050	332,135	358,000
Election	538,909	352,512	691,000
Noxious Weed	513,901	633,798	733,701
Risk Management	6,026	10,485	10,485
Administration	138,709	173,669	181,818
Covid Grant	87,671	0	0
Appropriations	1,024,377	942,807	740,803
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
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
<b>Subtotal</b>	<b>30,474,728</b>	<b>33,177,708</b>	<b>35,432,064</b>
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>30,474,728</b>	<b>33,177,708</b>	<b>35,432,064</b>
Unencumbered Cash Balance Dec 31	5,678,041	3,125,380	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	31,496,547	33,833,455	35,432,064
Non-Appropriated Balance			748,500
Total Expenditure/Non-Appr Balance			36,180,564
Tax Required			22,897,754
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			22,897,754

**CPA Summary**

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Salaries	493,833	492,306	564,557
Contractual	36,113	73,200	64,800
Commodities	3,310	6,000	4,100
Capital Outlay	0		
Total	533,256	571,506	633,457
County Clerk			
Salaries	172,421	277,789	292,374
Contractual	22,475	51,700	28,900
Commodities	4,472	3,650	4,800
Capital Outlay	0	0	
Total	199,368	333,139	326,074
County Treasurer			
Salaries	491,547	564,170	556,468
Contractual	7,315	5,712	35,800
Commodities	7,199	10,100	8,000
Capital Outlay	0	0	5,000
Total	506,061	579,982	605,268
Register of Deeds			
Salaries	237,465	253,282	267,007
Contractual	4,376	6,385	5,800
Commodities	3,524	5,995	9,300
Capital Outlay	38,527	0	1,600
Total	283,892	265,662	283,707
Emergency Medical Services			
Salaries	3,314,599	3,461,356	3,599,974
Contractual	263,636	279,458	354,058
Commodities	239,519	264,250	266,750
Capital Outlay	0	10,000	10,000
Transfer to Employee Benefits	1,438,217	1,598,269	1,744,178
Transfer Equipment Reserve	360,000	360,000	320,000
Total	5,615,971	5,973,333	6,294,960
Planning & Zoning			
Salaries	399,667	423,111	493,464
Contractual	57,192	110,575	116,236
Commodities	4,260	6,050	6,050
Capital Outlay	0		
Total	461,119	539,736	615,750
Sheriff			
Salaries	6,676,043	6,900,000	7,661,197
Contractual	1,549,431	1,502,741	1,441,266
Commodities	360,163	411,000	439,500
Capital Outlay	2,473	11,000	11,000
Transfer to Employee Benefits	3,052,651	3,228,734	3,394,432
Transfer Equipment Reserve	350,000	465,000	386,000
Total	11,990,761	12,518,475	13,333,395
County Counselor			
Salaries	153,766	286,574	346,728
Contractual	296,357	323,300	378,700
Commodities	695	2,650	2,650
Capital Outlay			
Total	450,818	612,524	728,078
Total - Page 6b	20,041,246	21,394,357	22,820,689

Leavenworth County

2024

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>County Attorney</b>			
Salaries	1,423,780	1,587,968	1,642,568
Contractual	73,638	329,930	177,324
Commodities	33,802	42,750	42,750
Transfer to Employee Benefits	410,447	453,842	488,406
Court Ordered Payments	48,171	75,500	75,500
<b>Total</b>	<b>1,989,838</b>	<b>2,489,990</b>	<b>2,426,548</b>
<b>Coroner</b>			
Salaries	0		
Contractual	252,226	210,000	280,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>252,226</b>	<b>210,000</b>	<b>280,000</b>
<b>Courthouse General</b>			
Salaries	0		0
Contractual	1,266,796	1,100,000	1,461,500
Commodities	333,322	800,000	438,500
Transfer to Capital Improvement	50,000	50,000	50,000
<b>Total</b>	<b>1,650,118</b>	<b>1,950,000</b>	<b>1,950,000</b>
<b>Information Services</b>			
Salaries	340,164	429,402	390,000
Contractual	145,419	229,925	195,922
Commodities	3,518	6,000	6,000
Capital Outlay	2,585	0	39,700
Transfer to Equipment Reserve	121,275	124,913	128,661
<b>Total</b>	<b>612,961</b>	<b>790,240</b>	<b>760,283</b>
<b>District Court</b>			
Salaries	0		
Contractual	161,728	200,000	228,441
Commodities	64,466	80,000	80,000
Capital Outlay	0		
<b>Total</b>	<b>226,194</b>	<b>280,000</b>	<b>308,441</b>
<b>Human Resources</b>			
Salaries	248,708	250,000	264,000
Contractual	133,256	170,800	174,350
Commodities	10,311	6,100	6,100
Capital Outlay	0		
<b>Total</b>	<b>392,275</b>	<b>426,900</b>	<b>444,450</b>
<b>Special Building Maintenance</b>			
Salaries	298,109	320,000	330,000
Contractual	75,027	118,990	168,215
Commodities	35,881	53,200	59,700
Capital Outlay	0	0	
Transfer to Capital Improvement	125,000	125,000	125,000
Transfer to Equipment Reserve	52,168	52,168	60,000
<b>Total</b>	<b>586,185</b>	<b>669,358</b>	<b>742,915</b>
<b>Special Building, Justice Center</b>			
Salaries	115,146	190,910	217,751
Contractual	200,362	229,465	278,374
Commodities	422,556	390,250	450,000
Capital Outlay	0	0	
Transfer to Capital Improvement	135,000	135,000	135,000
Transfer to Equipment Reserve	108,546	108,546	110,000
<b>Total</b>	<b>981,610</b>	<b>1,054,171</b>	<b>1,191,125</b>

Total - Page 6c

6,691,407	7,870,659	8,103,762

Page 6c

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Special Building, Cushing Facility</b>			
Salaries	163,565	171,955	168,561
Contractual	117,848	139,465	180,000
Commodities	133,301	250,000	275,000
Capital Outlay	0	0	0
Transfer to Capital Improvement	0	0	100,000
Transfer to Equipment Reserve	0	0	75,000
<b>Total</b>	<b>414,714</b>	<b>561,420</b>	<b>798,561</b>
<b>Appraisers</b>			
Salaries	674,297	770,222	828,492
Contractual	56,969	93,094	114,303
Commodities	38,452	42,550	50,450
Capital Outlay	0	0	
<b>Total</b>	<b>769,718</b>	<b>905,866</b>	<b>993,245</b>
<b>GIS</b>			
Salaries	194,900	269,235	285,000
Contractual	29,168	44,400	52,500
Commodities	11,482	6,000	8,000
Transfer to Equipment Reserve	12,500	12,500	12,500
<b>Total</b>	<b>248,050</b>	<b>332,135</b>	<b>358,000</b>
<b>Election</b>			
Salaries	285,625	248,412	326,550
Contractual	49,918	33,100	51,450
Commodities	178,366	71,000	288,000
Transfer to Equipment Reserve	25,000		25,000
<b>Total</b>	<b>538,909</b>	<b>352,512</b>	<b>691,000</b>
<b>Noxious Weed</b>			
Salaries	243,084	256,998	261,100
Contractual	33,540	39,300	102,101
Commodities	202,277	302,500	320,500
Transfer to Equipment Reserve	35,000	35,000	50,000
<b>Total</b>	<b>513,901</b>	<b>633,798</b>	<b>733,701</b>
<b>Risk Management</b>			
Salaries		3,985	3,985
Contractual			
Commodities	6,026		6,500
Capital Outlay		6,500	
<b>Total</b>	<b>6,026</b>	<b>10,485</b>	<b>10,485</b>
<b>Administration</b>			
Salaries	128,268	154,969	161,118
Contractual	10,218	15,700	19,000
Commodities	223	3,000	1,700
Capital Outlay			
<b>Total</b>	<b>138,709</b>	<b>173,669</b>	<b>181,818</b>
<b>Covid Grant</b>			
Salaries			
Contractual			
Commodities	87,671		
Capital Outlay			
<b>Total</b>	<b>87,671</b>	<b>0</b>	<b>0</b>
<b>Total - Page 6d</b>	<b>2,717,698</b>	<b>2,969,885</b>	<b>3,766,810</b>



Total	0	0	0
Total - Page6e	1,024,377	942,807	740,803

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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	20,041,246	21,394,357	22,820,689
Total - Page 6c	6,691,407	7,870,659	8,103,762
Total - Page 6d	2,717,698	2,969,885	3,766,810
Total - Page 6e	1,024,377	942,807	740,803
<b>Total Detail Expenditures**</b>	<b>30,474,728</b>	<b>33,177,708</b>	<b>35,432,064</b>

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









Leavenworth County

2024

**FUND PAGE - ROAD DETAIL**

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Salaries	2,456,457	2,550,000	3,002,000
Contractual	392,003	661,700	947,415
Commodities	5,392,293	6,155,500	6,683,400
Capital Outlay	62,997	100,000	125,000
Transfer to Employee Benefits	946,000	993,484	1,100,000
Transfer to Capital Roads	700,000	748,110	1,000,000
Transfer to Equipment Reserve	360,000	550,000	600,000
<b>Total</b>	<b>10,309,750</b>	<b>11,758,794</b>	<b>13,457,815</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Detail Expenditures**</b>	<b>10,309,750</b>	<b>11,758,794</b>	<b>13,457,815</b>

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	406,981	244,088	129,832
Receipts			
Ad Valorem Tax	360,226	546,272	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,471	0	
Motor Vehicle Tax	74,838	44,231	56,304
Recreational Vehicle Tax	1,317	739	973
16/20 M Vehicle Tax	68	311	548
Commercial Vehicle Tax	1,991	1,296	1,517
Watercraft Tax			429
Grants	605,913	600,885	651,412
User Fees	93,829	110,000	110,000
Miscellaneous Income	2,417	73,219	79,674
In Lieu of Tax	23		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,148,093</b>	<b>1,376,953</b>	<b>900,857</b>
<b>Resources Available:</b>	<b>1,555,074</b>	<b>1,621,041</b>	<b>1,030,689</b>
Expenditures			
Salaries	811,588	930,473	976,769
Contractual	125,202	142,000	142,000
Commodities	57,791	53,000	53,000
Grant County Cost	34,727	37,500	37,500
Transfer to Employee Benefits	271,678	318,236	335,035
Transfer to Equipment Reserve	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>1,310,986</b>	<b>1,491,209</b>	<b>1,554,304</b>
Unencumbered Cash Balance Dec 31	244,088	129,832	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	1,441,644	1,491,209	1,554,304
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,554,304
Tax Required			523,615
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			523,615

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	449,128	276,724	224,345
Receipts:			
Ad Valorem Tax	449,929	520,388	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	19,529	0	
Motor Vehicle Tax	22,705	55,441	53,636
Recreational Vehicle Tax	400	926	927
16/20 M Vehicle Tax	20	390	522
Commercial Vehicle Tax	602	1,624	1,445
Watercraft Tax			409
Transfer in from EMS	1,438,217	1,598,269	1,744,178
Transfer in from Sheriff	3,052,651	3,228,734	3,394,432
Transfer in from Health	259,820	318,338	335,035
Transfer in from ROD Tech	0	0	0
Transfer in from Road & Bridge	946,811	993,484	1,100,000
Transfer in from Council on Aging	440,000	594,317	595,392
Transfer in from Motor Vehicle	220,782	234,101	226,998
Transfer in from Solid Waste	160,496	172,539	192,472
Transfer in from Juvenile Detention	43,139	54,093	54,802
Transfer in from Local Service	272,550	296,202	305,112
Transfer in from County Attorney	410,447	453,842	488,406
Transfer in from Non-Budgeted Funds	208,732	174,933	208,605
Kerit Dividend	33,953	30,000	
Miscellaneous	729		18,893
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>7,981,512</b>	<b>8,727,621</b>	<b>8,721,264</b>
<b>Resources Available:</b>	<b>8,630,640</b>	<b>9,004,345</b>	<b>8,945,609</b>
Expenditures:			
Employee Benefits	8,353,916	8,700,000	9,377,000
Non-Budgeted Funds		80,000	160,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>8,353,916</b>	<b>8,780,000</b>	<b>9,537,000</b>
Unencumbered Cash Balance Dec 31	276,724	224,345	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	8,425,000	8,850,000	9,537,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			9,537,000
Tax Required			591,391
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			591,391

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Economic Development</b>			
Unencumbered Cash Balance Jan 1	5,014	4,163	14,975
Receipts:			
Ad Valorem Tax	269,266	289,968	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,808	0	
Motor Vehicle Tax	33,544	33,089	29,887
Recreational Vehicle Tax	590	553	516
16/20 M Vehicle Tax	31	233	291
Commercial Vehicle Tax	896	969	805
Watercraft Tax			228
In Lieu of	14		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>308,149</b>	<b>324,812</b>	<b>31,727</b>
<b>Resources Available:</b>	<b>313,163</b>	<b>328,975</b>	<b>46,702</b>
Expenditures:			
Leavenworth Area Development	0		38,500
Port Authority	149,000	149,000	154,360
Transfer to General Fund for Admin	160,000	165,000	181,818
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>309,000</b>	<b>314,000</b>	<b>374,678</b>
Unencumbered Cash Balance Dec 31	4,163	14,975	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	309,000	314,000	374,678
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			374,678
Tax Required			327,976
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			327,976

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Council on Aging</b>			
Unencumbered Cash Balance Jan 1	419,570	89,514	154,650
Receipts:			
Ad Valorem Tax	1,549,698	2,606,418	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	23,354	0	
Motor Vehicle Tax	201,870	190,518	268,643
Recreational Vehicle Tax	3,544	3,183	4,641
16/20 M Vehicle Tax	226	1,340	2,616
Commercial Vehicle Tax	5,516	5,581	7,236
Watercraft Tax			2,048
Grants	535,896	293,045	373,513
Donations	200,508	128,000	190,200
Miscellaneous	27,435	10,810	
Senior Express Transportation	67,352	54,000	58,000
Adjustment for budget credits			
In Lieu Of	83		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,615,482</b>	<b>3,292,595</b>	<b>906,897</b>
<b>Resources Available:</b>	<b>3,035,052</b>	<b>3,382,409</b>	<b>1,061,547</b>
Expenditures:			
Salaries	1,371,552	1,700,000	1,839,000
Contractual	928,975	778,842	1,020,899
Commodities	205,011	154,600	154,200
Grants	0		373,513
Adjustment for Budget Credits			
Transfer to Employee Benefits	440,000	594,317	595,392
Transfer to Equip. Reserve	0		41,000
Cash Forward (2024 column)			
Adjustment for budget credits			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,945,538</b>	<b>3,227,759</b>	<b>4,024,004</b>
Unencumbered Cash Balance Dec 31	89,514	154,650	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,087,193	3,338,021	4,024,004
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,024,004
Tax Required			2,962,457
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			2,962,457

CPA Summary

Leavenworth County

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Juvenile Detention</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	150,529	81,272	39,261
Receipts:			
Ad Valorem Tax	41,312	336,084	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,153		
Motor Vehicle Tax	83,976	5,035	34,640
Recreational Vehicle Tax	1,482	84	598
16/20 M Vehicle Tax	51	35	337
Commercial Vehicle Tax	2,155	147	933
Watercraft Tax			264
Processing Fees	0	0	0
Services	0	0	0
In Lieu of	14		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>136,143</b>	<b>341,385</b>	<b>36,772</b>
<b>Resources Available:</b>	<b>286,672</b>	<b>422,657</b>	<b>76,033</b>
Expenditures:			
Salaries	137,691	158,002	159,178
Contractual	8,749	21,300	169,416
Commodities	15,821	150,000	53,000
Capital Outlay		0	
Transfer to Employee Benefits	43,139	54,094	54,802
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>205,400</b>	<b>383,396</b>	<b>436,396</b>
Unencumbered Cash Balance Dec 31	81,272	39,261	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	233,536	383,396	436,396
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			436,396
Tax Required			360,363
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			360,363

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	841,627	449,350	237,811
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,342	0	
Motor Vehicle Tax	1,141	0	
Recreational Vehicle Tax	16	0	
16/20 M Vehicle Tax	24	0	
Commercial Vehicle Tax	105		
Watercraft Tax		0	
Program Income	1,647,750	1,900,000	2,100,000
Recycle Materials	23,455	18,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,673,833</b>	<b>1,918,000</b>	<b>2,120,000</b>
<b>Resources Available:</b>	<b>2,515,460</b>	<b>2,367,350</b>	<b>2,357,811</b>
Expenditures:			
Salaries	486,361	510,000	540,000
Contractual	1,049,794	1,075,000	1,240,000
Commodities	36,176	33,000	43,000
Capital Outlay	23,283	29,000	29,000
Transfer to Employee Benefits	160,496	172,539	192,472
Transfer to Capital Improvement	200,000	200,000	200,000
Transfer to Equipment Reserve	110,000	110,000	110,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,066,110</b>	<b>2,129,539</b>	<b>2,354,472</b>
Unencumbered Cash Balance Dec 31	449,350	237,811	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	2,083,785	2,274,493	2,354,472
Non-Appropriated Balance			3,339
Total Expenditure/Non-Appr Balance			2,357,811
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			0

CPA Summary

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

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>ROD Tech</b>			
Unencumbered Cash Balance Jan 1	292,090	416,911	251,625
Receipts:			
Program Income	180,688	110,000	60,000
Miscellaneous Fees & Charges		8,000	
Research & Copies		40,000	40,000
Transfer In from General	38,527		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>219,215</b>	<b>158,000</b>	<b>100,000</b>
<b>Resources Available:</b>	<b>511,305</b>	<b>574,911</b>	<b>351,625</b>
Expenditures:			
Salaries			
Contractual	36,879	73,286	76,936
Commodities	745	2,000	3,500
Capital Outlay	56,770	242,000	36,000
Transfer to Equipment Reserve		6,000	20,000
Transfer to Employee Benefits			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>94,394</b>	<b>323,286</b>	<b>136,436</b>
Unencumbered Cash Balance Dec 31	416,911	251,625	215,189
2022/2023/2024 Budget Authority Amount:	230,836	323,286	136,436

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Clerk Tech</b>			
Unencumbered Cash Balance Jan 1	37,872	44,858	36,858
Receipts:			
Program Income	28,921	42,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>28,921</b>	<b>42,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>66,793</b>	<b>86,858</b>	<b>56,858</b>
Expenditures:			
Contractual	5,939		3,000
Commodities	13,998	10,000	30,000
Capital Outlay	1,998	40,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>21,935</b>	<b>50,000</b>	<b>33,000</b>
Unencumbered Cash Balance Dec 31	44,858	36,858	23,858
2022/2023/2024 Budget Authority Amount:	46,179	50,000	33,000

<b>CPA Summary</b>
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Leavenworth County

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Treasurer Tech	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,286	19,251	16,251
Receipts:			
Program Income	29,423	42,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>29,423</b>	<b>42,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>53,709</b>	<b>61,251</b>	<b>36,251</b>
Expenditures:			
Salaries	10,515		
Contractual	23,005	35,000	20,000
Commodities			
Capital Outlay			
Trans to Equip Reserve		10,000	10,000
Trans to Employee Benefits	938		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>34,458</b>	<b>45,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	19,251	16,251	6,251
2022/2023/2024 Budget Authority Amount:	35,000	45,000	30,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	93,332	93,899	65,125
Receipts:			
Liquor Tax	33,955	21,226	33,086
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>33,955</b>	<b>21,226</b>	<b>33,086</b>
<b>Resources Available:</b>	<b>127,287</b>	<b>115,125</b>	<b>98,211</b>
Expenditures:			
Contractual	33,388	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>33,388</b>	<b>50,000</b>	<b>50,000</b>
Unencumbered Cash Balance Dec 31	93,899	65,125	48,211
2022/2023/2024 Budget Authority Amount:	50,000	50,000	50,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget <b>Special Parks &amp; Rec.</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,100	41,838	33,064
Receipts:			
Liquor Tax	17,738	21,226	17,672
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>17,738</b>	<b>21,226</b>	<b>17,672</b>
<b>Resources Available:</b>	<b>41,838</b>	<b>63,064</b>	<b>50,736</b>
Expenditures:			
Contractual	0	30,000	30,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	41,838	33,064	20,736
2022/2023/2024 Budget Authority Amount:	15,000	30,000	30,000

Adopted Budget

<b>911 Taxes</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	426,585	134,209	30,409
Receipts:			
911 Taxes, LV County	296,491	270,200	292,656
911 Taxes, LV City	0	218,000	218,000
Transfer from General Fund			
Misc Income	104		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>296,595</b>	<b>488,200</b>	<b>510,656</b>
<b>Resources Available:</b>	<b>723,180</b>	<b>622,409</b>	<b>541,065</b>
Expenditures:			
Contractual	588,971	585,000	534,000
Commodities		2,000	2,000
Capital Outlay		5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>588,971</b>	<b>592,000</b>	<b>541,000</b>
Unencumbered Cash Balance Dec 31	134,209	30,409	65
2022/2023/2024 Budget Authority Amount:	611,000	592,000	541,000

<b>CPA Summary</b>
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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 20 Year Sales Tax (171)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,674,315	2,212,300	2,212,300
Receipts:			
Sales Tax Collections	5,298,157	5,100,000	5,100,000
Local Assistance & Matching Funds	1,304,297		
Cost of Issuance	136,500		
Interest on Idle Funds	23,532		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,762,486</b>	<b>5,100,000</b>	<b>5,100,000</b>
<b>Resources Available:</b>	<b>8,436,801</b>	<b>7,312,300</b>	<b>7,312,300</b>
Expenditures:			
Contractual	701,816	3,112,242	5,318,682
Commodities	3,355,941		
Capital Outlay	135,589		
Total Transferred for Principal Payment	1,373,333	0	0
Total Transferred for Interest Payment	657,822	0	0
Transfer to Bond & Interest, 2016A		632,125	645,350
Transfer to Bond & Interest, 2016B		670,818	678,878
Transfer to Bond & Interest, 2020A		211,490	175,965
Transfer to Bond & Interest, 2022A		473,325	493,425
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>6,224,501</b>	<b>5,100,000</b>	<b>7,312,300</b>
Unencumbered Cash Balance Dec 31	2,212,300	2,212,300	0
2022/2023/2024 Budget Authority Amount:	8,152,913	5,100,000	7,312,300

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

2024

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2022 is reported)*

Leavenworth County

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Motor Vehicle		Gen. Equip. Reserve		Gen. Cap. Improvement		Rd & Bridge Equip. Reserve		Capital Road	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
48,015	6,005,021								
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Fees	Transfer In	Transfer In	Transfer In	Transfer In	Transfer In	Trans. In Rd & Br	Trans. In Rd & Br	Trans. In Rd & Br	Trans. In Rd & Br
46,778	1,184,489		510,000		510,000	360,000	360,000	700,000	700,000
Motor Vehicle Tax	Miscel. Revenue					Miscel. Revenue	253,957	526,000	526,000
802,998	124,172								
Sales Tax									
4,102									
Miscellaneous									
903									
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts
854,781	1,308,661	1,308,661	510,000	510,000	510,000	613,957	613,957	1,226,000	4,513,399
Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:
902,796	7,313,682	7,313,682	1,735,595	1,735,595	1,735,595	4,079,355	4,079,355	4,902,700	18,934,128
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Salaries	Capital Outlay	Contractual	Capital Outlay	Contractual	Capital Outlay	Capital Outlay	Capital Outlay	Capital Outlay	Capital Outlay
594,050	1,266,339	1,266,339	136,667	136,667	136,667	944,999	944,999	1,401,752	1,401,752
Contractual			50,372	50,372	50,372				
1,343									
Commodities									
47,445									
Miscellaneous									
0									
Trans to Emp Ben									
208,924									
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures
851,762	1,266,339	1,266,339	187,039	187,039	187,039	944,999	944,999	1,401,752	4,051,891
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31
51,034	6,047,343	6,047,343	1,548,556	1,548,556	1,548,556	3,134,356	3,134,356	3,500,948	14,282,237

\*\*Note: These two block figures should agree.

CPA Summary





TO: Leavenworth County Clerk's Office

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

[jklasinski@leavenworthcounty.gov](mailto: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:

Yes, we intend to exceed the Revenue Neutral Rate:

Our proposed mill levy rate is: 35.924

The date of the hearing is: August 23, 2023

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                      7-12-23  
Signature                                      Date

County Clerk  
Title

**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 31.606 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 23, 2023 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 31.606 mills.

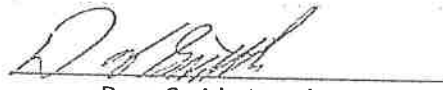
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 12th day of July, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.

  
\_\_\_\_\_  
Vicky Kaaz, Chairman  
2nd District

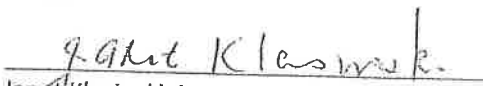
  
\_\_\_\_\_  
Jeff Eulbertson, Member  
1<sup>st</sup> District

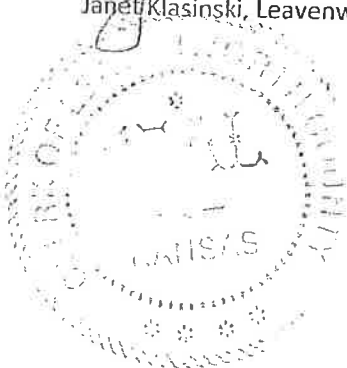
  
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Mike Smith, Member  
4th District

  
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Doug Smith, Member  
3<sup>rd</sup> District

  
\_\_\_\_\_  
Mike Stieben, Member  
5<sup>th</sup> District

ATTEST:

  
\_\_\_\_\_  
Janet Klasinski, Leavenworth County Clerk





# Leavenworth Times Affidavit of Publication

I, Tammy Lawson, of lawful age, being first duly

Leavenworth County

State of Kansas  
County  
2024

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

The governing body of  
Leavenworth County

will meet on August 23, 2023 at 9:00 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	30,474,728	23.627	33,177,708	21.579	35,517,664	22,983,554	31.569
Debt Service	2,049,563		1,987,758		1,993,618		
Road & Bridge	10,309,750	9.763	11,757,794	9.761	13,524,315	10,531,203	9.882
Health	1,310,986	0.495	1,491,209	0.582	1,554,304	523,615	0.491
Employee Benefits	8,353,916	0.557	8,780,000	0.555	9,537,000	591,591	0.555
Economic Development	309,000	0.333	314,000	0.309	371,678	327,976	0.308
Council on Aging	2,945,538	1.916	3,227,759	2.786	4,024,001	2,962,457	2.780
Juvenile Detention	205,400	0.050	383,396	0.358	436,326	360,363	0.335
Solid Waste	2,066,110		2,129,539		2,354,477		
ROD Tech	94,394		323,286		136,436		
Clerk Tech	21,935		50,000		53,000		
Treasurer Tech	34,458		45,000		30,000		
Special Alcohol	33,388		50,000		50,000		
Special Parks & Rec.			30,000		30,000		
911 Taxes	588,971		592,000		541,000		
20 Year Sales Tax (171)	6,224,501		5,100,000		7,312,300		
Non-Budgeted Funds-A	4,651,891						
Non-Budgeted Funds-B	7,855,818						
Totals	77,550,347	36.691	69,440,449	35.924	77,449,287	38,280,359	35.924
Less: Transfers	12,796,495		14,007,215		15,105,478		31.606
Net Expenditure	64,753,852		55,433,234		62,343,809		
Total Tax Levied	30,205,749		33,681,972		33,681,972		
Assessed Valuation	823,229,821		937,507,149		1,055,593,614		
Revenue Neutral Rate **							
Outstanding Indebtedness, January 1,	2021	2022	2023				
G.O. Bonds	28,030,000	28,795,000	28,260,000				
Revenue Bonds	0	0	0				
Other	0	0	0				
Lease Pur. Princ.	493,092	333,214	173,586				
Total	28,523,092	29,128,214	28,433,586				

\* Tax rates are expressed in mills

\*\* Revenue Neutral Rate as defined by K.S.A. 79-2988

Leavenworth County  
Leavenworth County

Published in the Leavenworth Times, August 4, 2023.

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# **LEAVENWORTH COUNTY**

**Leavenworth, Kansas**

## **Other Special District Funds**

**For the Budget Year –  
December 31, 2024**

# **LEAVENWORTH COUNTY**

Leavenworth, Kansas

## **BUDGET REPORT:**

County Funds

Other Special District Funds

For the Budget Year –

December 31, 2024

# Leavenworth Times Affidavit of Publication

I, Tammy Lawson, of lawful age, being first duly

Leavenworth County State of Kansas  
**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**  
 2024

The governing body of Leavenworth County will meet on August 23, 2023 at 9:00 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**  
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FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2024		
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Debt Service	2,649,563		1,987,738		1,987,738		
Road & Bridge	10,309,750	9.763	11,738,794	9.761	13,824,415	10,131,203	9.882
Health	1,310,986	0.445	1,491,209	0.502	1,554,304	823,615	6.491
Employee Benefits	8,353,216	0.557	8,780,000	0.555	9,537,050	591,591	0.555
Economic Development	309,000	0.333	314,000	0.309	374,678	327,976	0.308
Council on Aging	2,945,538	1.916	3,227,759	2.780	4,024,001	2,962,457	2.780
Juvenile Detention	205,400	0.050	353,396	0.358	436,396	760,363	0.735
Solid Waste	2,066,110		2,129,539		2,354,472		
ROD Tech	94,194		323,286		156,436		
Clerk Tech	21,935		50,000		33,000		
Treasurer Tech	34,456		65,000		50,000		
Special Alcohol	31,388		50,000		50,000		
Special Parks & Rec.			50,000		50,000		
911 Taxes	588,971		592,000		591,600		
20 Year Sales Tax (171)	6,224,501		5,100,000		7,412,300		
Non-Budgeted Funds-A	1,651,891						
Non-Budgeted Funds-B	7,835,818						
<b>Totals</b>	<b>77,550,347</b>	<b>36.691</b>	<b>69,440,449</b>	<b>35.924</b>	<b>77,449,287</b>	<b>58,240,359</b>	<b>35.924</b>

Less: Transfers	12,796,493	14,007,235	15,105,478
Net Expenditure	64,753,854	55,433,214	62,343,809
Total Tax Levied	30,203,749	33,631,972	33,631,972
Assessed Valuation	822,229,821	937,507,149	1,065,593,614

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	25,030,000	26,795,000	25,260,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Princ.	493,092	333,211	173,586
<b>Total</b>	<b>25,523,092</b>	<b>27,128,211</b>	<b>25,433,586</b>

\* Tax rates are expressed in mills  
 \*\* Revenue Neutral Rate as defined by RSA 79.2988

Leavenworth County  
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**TO: Leavenworth County Clerk's Office**

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

[jklasinski@leavenworthcounty.gov](mailto: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: 35.924

The date of the hearing is:  August 23, 2023

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   7-12-23   
Signature Date

County Clerk   
Title

**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 31.606 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 23, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony.

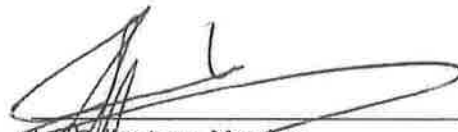
**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF LEAVENWORTH:**

Leavenworth County shall levy a property tax rate exceeding the Revenue Neutral Rate of 31.606 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 12th day of July, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.

  
Vicky Kaaz, Chairman  
2nd District


  
Jeff Eulbertson, Member  
1<sup>st</sup> District

  
Mike Smith, Member  
4th District

  
Doug Smith, Member  
3<sup>rd</sup> District

 - NAY  
Mike Stieben, Member  
5<sup>th</sup> District

ATTEST:

  
Janet Klasinski, Leavenworth County Clerk



Resolution No. 2023- 22

**A RESOLUTION OF THE COUNTY OF LEAVENWORTH, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE TAX YEAR OF 2023 TO FUND BUDGET EXPENDITURES FOR FISCAL YEAR 2024.**

**WHEREAS**, on or before June 15, 2023, the Leavenworth County Clerk calculated the revenue neutral rate for each taxing subdivision and included such revenue rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes; and

**WHEREAS**, the Revenue Neutral Rate for tax year 2023 for Leavenworth County was calculated as 31.606 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 20, 2023, 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 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 2024 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 23, 2023 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 35.924 mills for Tax Year 2023 which exceeds the Revenue Neutral Rate.

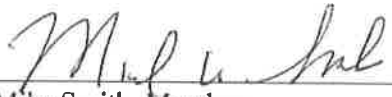
Section 2. The County Administrator, and Leavenworth County's other officers, agents, and employees are hereby authorized and directed to take such further action, and execute such other documents, certificates, and instruments as may be necessary or desirable to carry out and comply with the intent 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 23rd day of August, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.

  
\_\_\_\_\_  
Vicky Kaaz, Chairman  
2nd District

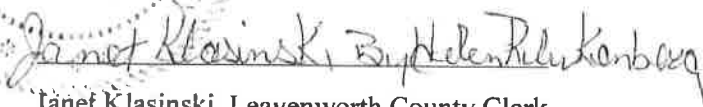
  
\_\_\_\_\_  
Jeff Gilbertson, Member  
1<sup>st</sup> District

  
\_\_\_\_\_  
Mike Smith, Member  
4th District

  
\_\_\_\_\_  
Doug Smith, Member  
3<sup>rd</sup> District

voted nay  
\_\_\_\_\_  
Mike Stieben, Member  
5<sup>th</sup> District



  
\_\_\_\_\_  
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 23, 2023  
Resolution No. 2023-22

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	
<b>TOTAL</b>	4	1	

Certified:

  
 Janet Klasinski, Leavenworth County Clerk  


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 2024; and  
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>					
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	6			
Debt Service	10-113				
Local Service Rd. & Bridge	68-596	6	4,881,300	3,897,586	<b>9.003</b>
Sewer District 1		7	54,331		
Sewer District 2		7	79,084		
Sewer District 3		8	103,712		
Sewer District 5		8	19,474		
Sewer District 6		9			
Sewer District 7		9	63,920		
Non-Budgeted Funds		10			
<b>Totals</b>		XXXXXX	5,201,821	3,897,586	<b>9.003</b>
Budget Hearing Notice					County Clerk's Use Only
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		11			<b>432,900,067</b>
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 7.738

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

Attest: Nov. 29 2023

*Janet Klasinski*  
County Clerk  
*Lyndi Scheer*

*Debra Ross*  
*Lyndi Scheer*  
*Michelle*  
*Michelle*  
*Michelle*

Governing Body



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

2023 Budgeted Funds	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service						
Local Service Rd & Bridge	3,351,358	341,730	8,790	6,613	11,849	4,065
TOTAL	3,351,358	341,730	8,790	6,613	11,849	4,065

County Treas Motor Vehicle Estimate                      341,730

County Treas Recreational Vehicle Estimate                      8,790

County Treas 16/20M Vehicle Estimate                      6,613

County Treas Commercial Vehicle Tax Estimate                      11,849

County Treas Watercraft Tax Estimate                      4,065

Motor Vehicle Factor                      0.10197

                    Recreational Vehicle Factor                      0.00262

                                    16/20M Vehicle Factor                      0.00197

    Commercial Vehicle Factor                      0.00354

    Watercraft Factor                      0.00121

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
LSR Road & Bridge	LSR Cap. Eq. Reserve	200,000	350,000	500,000	KSA 68-596
LSR Road & Bridge	Employee Benefits	272,550	296,208	305,200	KSA 79-1947
LSR Road & Bridge	Cap. Roads Rd & Bridge	526,000	650,000	776,000	KSA 68-590
Sewer District 1	General Fund. Spec. Bldg	15,456	15,456	15,456	KSA 12-825d
Sewer District 2	General Fund. Spec. Bldg	12,784	12,784	12,784	KSA 12-825d
Sewer District 5	General Fund. Spec. Bldg	8,624	8,624	8,624	KSA 12-825d
	Total	1035414	1333072	1618064	
	Adjustments*				
	Adjusted Totals	1035414	1333072	1618064	

**\*Note:** Adjustments are required only if the transfer is being made in 2023 and/or 2024 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 Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
					0			0	0	0	0
<b>Total G.O. Bonds</b>											
Revenue Bonds:											
Sewer District No. 3	9/1/2011	3/1/2031	0.03	1,373,821	529,638	3/1 & 9/1	3/1 & 9/1	14,026	56,185	12,488	57,724
Sewer District No. 7	8/1/2005	3/1/2027	0.03	424,300	103,064	3/1 & 9/1	3/1 & 9/1	2,491	24,788	1,850	25,429
<b>Total Revenue Bonds</b>					632,702			16,517	80,973	14,338	83,153
Other:											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					632,702			16,517	80,973	14,338	83,153

Wenmouth 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, 2023	Payments Due 2023	Payments Due 2024
NONE							
<b>Totals</b>					0	0	0

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







**FUND PAGE - ROAD & BRIDGE DETAIL**

Adopted Budget Local Service Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
Salaries	696,773	725,217	775,400
Contractual	18,876	21,800	24,700
Commodities	1,868,273	2,320,000	2,500,000
Capital Outlay	0	0	
Transfer to Employee Benefits	272,550	296,208	305,200
Transfer to LSR Equip. Reserve	200,000	350,000	500,000
Transfer to Capital Roads	526,000	650,000	776,000
<b>Total</b>	<b>3,582,472</b>	<b>4,363,225</b>	<b>4,881,300</b>
<b>Personal</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Rock</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sealing</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Pavement</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other</b>			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Detail Page**</b>	<b>3,582,472</b>	<b>4,363,225</b>	<b>4,881,300</b>

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

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

Adopted Budget <b>Sewer District 1</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	142,059	159,599	160,074
<b>Receipts:</b>			
Special Assessments	58,592	54,806	54,331
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>58,592</b>	<b>54,806</b>	<b>54,331</b>
<b>Resources Available:</b>	<b>200,651</b>	<b>214,405</b>	<b>214,405</b>
<b>Expenditures:</b>			
Contractual	23,542	35,900	35,900
Commodities	2,054	2,975	2,975
Transfer Out	15,456	15,456	15,456
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>41,052</b>	<b>54,331</b>	<b>54,331</b>
Unencumbered Cash Balance Dec 31	159,599	160,074	160,074
2022/2023/2024 Budget Authority Amount:	54,331	54,331	54,331

Adopted Budget <b>Sewer District 2</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	277,345	299,353	292,361
<b>Receipts:</b>			
Special Assessments	72,334	72,092	72,092
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>72,334</b>	<b>72,092</b>	<b>72,092</b>
<b>Resources Available:</b>	<b>349,679</b>	<b>371,445</b>	<b>364,453</b>
<b>Expenditures:</b>			
Contractual	35,261	63,050	63,050
Commodities	2,281	3,250	3,250
Transfer Out	12,784	12,784	12,784
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>50,326</b>	<b>79,084</b>	<b>79,084</b>
Unencumbered Cash Balance Dec 31	299,353	292,361	285,369
2022/2023/2024 Budget Authority Amount:	79,084	79,084	79,084

CPA Summary

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

Adopted Budget Sewer District 3	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,739	44,240	43,740
Receipts:			
Special Assessments	103,712	103,212	103,212
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>103,712</b>	<b>103,212</b>	<b>103,212</b>
<b>Resources Available:</b>	<b>147,451</b>	<b>147,452</b>	<b>146,952</b>
Expenditures:			
Contractual	33,000	33,500	33,500
Commodities	0	0	0
Debt Service	70,211	70,212	70,212
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>103,211</b>	<b>103,712</b>	<b>103,712</b>
Unencumbered Cash Balance Dec 31	44,240	43,740	43,240
2022/2023/2024 Budget Authority Amount:	103,712	103,712	103,712

Adopted Budget Sewer District 5	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	106,488	122,907	120,857
Receipts:			
Special Assessments	32,457	17,424	17,424
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>32,457</b>	<b>17,424</b>	<b>17,424</b>
<b>Resources Available:</b>	<b>138,945</b>	<b>140,331</b>	<b>138,281</b>
Expenditures:			
Contractual	5,352	7,250	7,250
Commodities	2,062	3,600	3,600
Transfer Out	8,624	8,624	8,624
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>16,038</b>	<b>19,474</b>	<b>19,474</b>
Unencumbered Cash Balance Dec 31	122,907	120,857	118,807
2022/2023/2024 Budget Authority Amount:	19,474	19,474	19,474

CPA Summary

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

Adopted Budget Sewer District 6	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,678	6,678	6,678
Receipts:			
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>6,678</b>	<b>6,678</b>	<b>6,678</b>
Expenditures:			
	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	6,678	6,678	6,678
2022/2023/2024 Budget Authority Amount:	0	0	0

Adopted Budget Sewer District 7	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,991	29,013	29,012
Receipts:			
Special Assessments	63,942	63,919	63,919
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>63,942</b>	<b>63,919</b>	<b>63,919</b>
<b>Resources Available:</b>	<b>92,933</b>	<b>92,932</b>	<b>92,931</b>
Expenditures:			
Contractual	40,000	40,000	40,000
Commodities	0	0	0
Debt Service	23,920	23,920	23,920
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>63,920</b>	<b>63,920</b>	<b>63,920</b>
Unencumbered Cash Balance Dec 31	29,013	29,012	29,011
2022/2023/2024 Budget Authority Amount:	63,920	63,920	63,920

CPA Summary

2024

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2022 is reported)*

Leavenworth County Special - Other Funds

Non-Budgeted Funds		(2) Fund Name: 0		(3) Fund Name: 0		(4) Fund Name: 0		(5) Fund Name: 0	
(1) Fund Name:	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Total
Local Service Reserve									1060481
Unencumbered	1,060,481								
Cash Balance Jan 1									
Receipts:									
Miscel. Revenue	35,500								
Transfer In	200,000								
Total Receipts	235,500	0	0	0	0	0	0	0	235,500
Resources Available:	129,5981	0	0	0	0	0	0	0	129,5981
Expenditures:									
Capital Outlay	127,598								
Total Expenditures	127,598	0	0	0	0	0	0	0	127,598
Cash Balance Dec 31	1,168,583	0	0	0	0	0	0	0	1,168,583

\*\*Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of  
**Leavenworth County Special - Other Funds**  
will meet on August 23, 2023 at 9:00 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service							
Local Service Rd & Br	3,582,472	8.431	4,363,225	8.854	4,881,300	3,897,586	9.000
Sewer District 1	41,052		54,331		54,331		
Sewer District 2	50,326		79,084		79,084		
Sewer District 3	103,211		103,712		103,712		
Sewer District 5	16,038		19,474		19,474		
Sewer District 6							
Sewer District 7	63,920		63,920		63,920		
Non-Budgeted Funds	127,398						
<b>Totals</b>	<b>3,984,417</b>	<b>8.431</b>	<b>4,683,746</b>	<b>8.854</b>	<b>5,201,821</b>	<b>3,897,586</b>	<b>9.000</b>
<i>Revenue Neutral Rate**</i>							7.738

Less: Transfers	1,035,414	1,333,072	1,618,064
Net Expenditure	2,949,003	3,350,674	3,583,757
Total Tax Levied	2,797,003	3,351,358	xxxxxxxxxxxxxxxxxxxx
Assessed Valuation	331,724,553	378,486,308	433,048,759
Outstanding Indebtedness,			
January 1,	2021	2022	2023
G. O. Bonds	0	0	0
Revenue Bonds	788,336	711,552	632,702
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	788,336	711,552	632,702

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

TO: Leavenworth County Clerk's Office

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

[ijklasinski@leavenworthcounty.gov](mailto:ijklasinski@leavenworthcounty.gov)

**INDICATION OF REVENUE NEUTRAL RATE**

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

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

Yes, we intend to exceed the Revenue Neutral Rate:

Our proposed mill levy rate is: 9.000

The date of the hearing is: August 23, 2023

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 9-12-23  
Signature Date

County Clerk  
Title



**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 7.738 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 23, 2023 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 7.738 mills for Leavenworth County Special-Other Funds for tax year 2023.

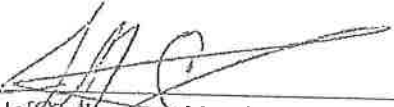
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

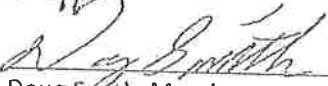
**ADOPTED** this 12th day of July, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.

  
\_\_\_\_\_  
Vicky Kaaa, Chairman  
2<sup>nd</sup> District

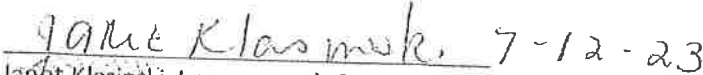
  
\_\_\_\_\_  
Mike Smith, Member  
4<sup>th</sup> District

  
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Mike Stieben, Member  
5<sup>th</sup> District

  
\_\_\_\_\_  
Jeff Eulbartson, Member  
1<sup>st</sup> District

  
\_\_\_\_\_  
Doug Smith, Member  
3<sup>rd</sup> District

ATTEST:

  
\_\_\_\_\_  
Janet Klasinski, Leavenworth County Clerk



# Leavenworth Times Affidavit of Publication

I, Tammy Lawson, of lawful age, being first

State of Kansas  
County  
2024

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

The governing body of  
**Leavenworth County School - Other Funds**  
will meet on August 23, 2023 at 9:00 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service							
Local Service Rd & I	3,582,472	8.431	4,361,723	8.854	4,881,300	3,897,586	9.000
Sewer District 1	41,052		54,331		54,331		
Sewer District 2	50,326		79,084		79,084		
Sewer District 3	103,211		103,712		103,712		
Sewer District 5	16,038		19,474		19,474		
Sewer District 6							
Sewer District 7	63,920		63,920		63,920		
Non-Budgeted Funds	127,398						
<b>Totals</b>	<b>3,984,417</b>	<b>8.431</b>	<b>4,683,746</b>	<b>8.854</b>	<b>5,201,821</b>	<b>3,897,586</b>	<b>9.000</b>

Revenue Neutral Rate\*\*

Less: Transfers	1,035,414	1,333,072	1,618,064
Net Expenditure	2,949,003	3,350,674	3,583,757
Total Tax Levied	2,797,003	3,351,358	3,583,757
Assessed Valuation	311,724,553	378,486,308	433,648,759
Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	788,336	711,552	632,702
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	788,336	711,552	632,702

\*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 4, 2023.

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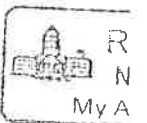
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*Tammy Lawson*

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**LEAVENWORTH COUNTY**

**Leavenworth, Kansas**

**Other Special  
District Funds**

**For the Budget Year –**

**December 31, 2024**

# Leavenworth Times Affidavit of Publication

I, Tammy Lawson, of lawful age, being first legal Representative of Leavenworth County, Kansas, has been published for a period of 30 days as required by law. The notice was published in the Leavenworth Times, a newspaper published for a period of 30 days in Leavenworth County, Kansas. The notice was published in a regular issue of the newspaper on the 4th day of August, 2023.

State of Kansas  
County  
2023

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

The governing body of Leavenworth County Special - Other Funds will meet on August 23, 2023 at 9:00 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service							
Local Service Rd & L	3,532,472	8.431	4,361,725	8.854	4,881,300	3,897,586	9.000
Sewer District 1	41,052		54,331		54,331		
Sewer District 2	50,326		79,081		79,081		
Sewer District 3	103,211		103,712		103,712		
Sewer District 5	16,078		19,474		19,474		
Sewer District 6							
Sewer District 7	63,920		63,920		63,920		
Non-Budgeted Funds	127,398						
<b>Totals</b>	<b>3,984,417</b>	<b>8.431</b>	<b>4,683,746</b>	<b>8.854</b>	<b>5,201,821</b>	<b>3,897,586</b>	<b>9.000</b>

Revenue Neutral Rate\*\*

Less: Transfers	1,035,414	1,333,072	1,618,064
Net Expenditure	2,949,003	3,350,674	3,583,757
Total Tax Levied	2,797,003	3,351,359	3,583,757
Assessed Valuation	311,724,553	378,486,308	433,048,759
Outstanding Indebtedness, January 1, 2021	0	0	0
G.O. Bonds	788,336	711,552	632,702
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
<b>Total</b>	<b>788,336</b>	<b>711,552</b>	<b>632,702</b>

\* 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 4, 2023.

has been published for a period of 30 days as required by law. The notice was published in the Leavenworth Times, a newspaper published for a period of 30 days in Leavenworth County, Kansas. The notice was published in a regular issue of the newspaper on the 4th day of August, 2023.

the 4th day of August, 2023.

at this 4th day of August, 2023.

my representative

before me, to

*Tammy Lawson*

Witness:



# TO: Leavenworth County Clerk's Office

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

[jklasinski@leavenworthcounty.gov](mailto:jklasinski@leavenworthcounty.gov)

## INDICATION OF REVENUE NEUTRAL RATE

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

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

Yes, we intend to exceed the Revenue Neutral Rate:

Our proposed mill levy rate is: 9.000

The date of the hearing is: August 23, 2023

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.

Signature

Janet Klasinski

Date

9-12-23

Title

County Clerk

**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 7.738 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 23, 2023 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 7.738 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.

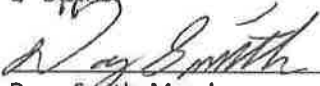
**ADOPTED** this 12th day of July, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.

  
\_\_\_\_\_  
Vicky Kaaz, Chairman  
2<sup>nd</sup> District


  
\_\_\_\_\_  
Mike Smith, Member  
4<sup>th</sup> District

  
\_\_\_\_\_  
Mike Stieben, Member  
5<sup>th</sup> District

  
\_\_\_\_\_  
Jeff Culbertson, Member  
1<sup>st</sup> District

  
\_\_\_\_\_  
Doug Smith, Member  
3<sup>rd</sup> District

ATTEST:

  
\_\_\_\_\_  
Janet Klasinski, Leavenworth County Clerk



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

**WHEREAS**, the Revenue Neutral Rate for tax year 2023 for Leavenworth County Special-Other Funds was calculated as 7.738 mills by the Leavenworth County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of Leavenworth County for fiscal year 2024 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 23, 2023 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, 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. Leavenworth County hereby approves exceeding the revenue neutral rate and shall levy a property tax rate of 9.000 mills for Leavenworth County Special-Other Funds for tax year 2023 which exceeds the Revenue Neutral Rate.

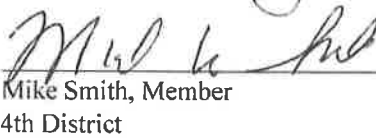
Section 2. The County Administrator, and Leavenworth County's other officers, agents, and employees are hereby authorized and directed to take such further action, and execute such other documents, certificates, and instruments as may be necessary or desirable to carry out and comply with the intent 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 23rd day of August, 2023 and **SIGNED** by the Board of Leavenworth County Commissioners.

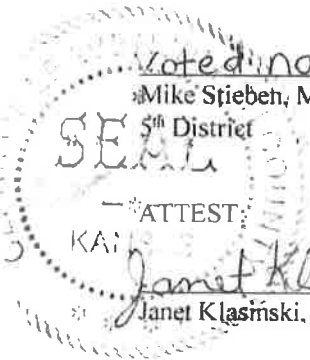
  
\_\_\_\_\_  
Vicky Kaaz, Chairman  
2nd District

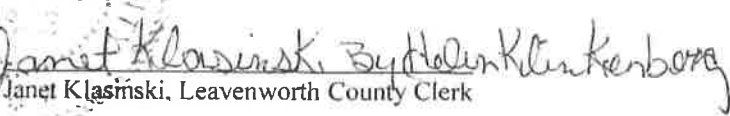
  
\_\_\_\_\_  
Jeff Culbertson, Member  
1<sup>st</sup> District

  
\_\_\_\_\_  
Mike Smith, Member  
4th District

  
\_\_\_\_\_  
Doug Smith, Member  
3<sup>rd</sup> District

voted nay  
\_\_\_\_\_  
Mike Stiebeh, Member  
5<sup>th</sup> 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 23, 2023  
Resolution No. 2023-23

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	
<b>TOTAL</b>	<b>4</b>	<b>1</b>	

Certified:

*Janet Klasinski*  
Janet Klasinski, Leavenworth County Clerk

*by Linda Scheer*