State of Kansas
City

2025

CERTIFICATE

To the Clerk of Leavenworth, State of Kansas

We, the undersigned, officers of

City of Leavenworth

certify that: (1) the hearing mentioned in the attached publication was held (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025, and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	30,271,221	4,338,519	13.739
Debt Service	10-113	8	3,884,624	2,197,975	6.960
Library	12-1220	8	1,193,441	1,100,927	3.486
Library Employee Benefit	12-16,102	9	333,175	308,768	.977
Police Pension Fund	13-14a01	9	179,346	6,316	.020
Fire Pension Fund	13-14a02	10	324,227	51,475	.163
Recreation Fund	12-1927	10	3,299,329	510,650	1.617
Special Highway		11	1,661,120		
CVB		11	1,404,412		
Probation		12	302,686		
Economic Development		12	2,072,273		
Business & Technology Park		13	301,346		
CIP Sales Tax		13	4,441,500		
County Wide Sales Tax		14	5,126,395		
Sewer		14	8,798,691		
Refuse		15	4,080,430		
Storm Water		15	1,559,503		
Auto TIF		16	826,000		
Hotel TIF		16	1,119,381		
Retail TIF		17	195,000		
911 Fund		17			
		6			
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Totals		xxxxxx	71,418,603	8,514,627	26.962
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			315,777,645
RMR Hearing Notice					
Neighborhood Revitalization		22			Tot. Assessed Valuation

Revenue Neutral Rate	25.965
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: Nov. 15 2024

Janet Klasinski
County Clerk

by L. Scheer

Nancy A Bauder
Governing Body

Edward J. Hingula

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS

(2) Summary

CERTIFICATE 2025

To the Clerk of Leavenworth, State of Kansas
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City of Leavenworth
certify that: (1) the hearing mentioned in the attached publication was held;
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Sewer		14	8,798,691		
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Storm Water		15	1,559,503		
Auto TIF		16	820,000		
Hotel TIF		16	1,119,381		
Retail TIF		17	195,000		
911 Fund		17			
		0			
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Totals		xxxxxx	71,418,603	8,514,627	26.962
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		21			
RNR Hearing Notice					315,777,645
Neighborhood Revitalization		22			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	25.955
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Nov. 15, 2024

Janet Klasinski
County Clerk

Governing Body

CPA Summary

Leavenworth Times
Affidavit of Publication

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

Publication was made on the 6th day of August, 2024.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
City of Leavenworth
will meet on August 27, 2024 at 6:00PM at City Hall @ 100 N 5th St. Leavenworth, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall @ 100 N 5th St. Leavenworth, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	21,346,122	16.848	25,208,277	14.369	30,271,224	4,338,519	13.738
Debt Service	3,307,761	6.934	3,410,450	6.177	3,884,624	2,197,978	6.960
Library	1,076,208	3.516	1,156,027	3.499	1,193,441	1,100,927	3.486
Library Employee Benefit	286,124	0.965	308,426	0.930	333,175	308,765	0.978
Police Pension Fund	16,955	0.053	17,802	0.047	179,346	6,316	0.020
Fire Pension Fund	68,252	0.041	72,094	0.323	374,727	51,455	0.163
Recreation Fund	2,766,522	1.808	3,086,413	1.617	3,299,329	510,650	1.617
Special Highway	1,094,601		1,311,975		1,661,120		
CVB	679,559		704,501		1,404,512		
Probation	209,095		221,636		302,686		
Economic Development	459,746		425,323		2,072,273		
Business & Technology Park	27,085		36,500		301,346		
CIP Sales Tax	3,745,659		2,493,293		4,441,500		
CountyWide Sales Tax	5,101,237		4,253,908		5,126,395		
Sewer	4,098,771		8,771,344		8,198,691		
Refuse	1,968,372		2,365,001		4,080,430		
Storm Water	2,758,383		1,131,410		1,559,503		
Auto TIF	582,166		879,906		820,000		
Hotel TIF	951,217		768,235		1,119,381		
Retail TIF	134,287		140,020		195,000		
911 Fund	100,839						
Non-Budgeted Funds-A	3,606,421						
Non-Budgeted Funds-B	3,611,289						
Non-Budgeted Funds-C	6,746,315						
Totals	64,763,386	30.135	56,761,641	26.962	71,418,603	8,314,627	26.962
					*Revenue Neutral Rate***		25.955
Less: Transfers	13,705,110		10,916,513		8,440,878		
Net Expenditure	51,058,276		45,845,128		62,977,725		
Total Tax Levied	8,197,649		8,197,501		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	272,008,599		303,997,319		315,799,999		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	30,040,000		26,885,000		23,400,000		
Revenue Bonds	0		0		0		
Other	1,400,000		2,125,000		545,000		
Lease Purchase Principal	0		0		0		
Total	31,440,000		29,010,000		23,945,000		

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

Sarah Bodensteiner
City Official Title: City Clerk

Published in the Leavenworth Times, August 6, 2024.

)th day of August, 2024.

ive

re me, this 9 day of

A. Broom

6/7/27

REBECCA A. BROOM
Notary Public - State of Kansas
My Appt. Expires 6/7/27

RESOLUTION NO. B-2375

A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF LEAVENWORTH, KANSAS, APPROVING A TAX RATE OR MILL LEVY RATE IN EXCESS OF THE REVENUE NEUTRAL RATE FOR THE 2025 BUDGET YEAR.

WHEREAS, pursuant to K.S.A. 79-2988 (the "Act"), the Clerk of Leavenworth County, Kansas, has calculated and notified the City of Leavenworth, Kansas (the "City") that, for the City's 2025 budget year, the City's "revenue neutral rate" (as such term is defined by the Act) is **25.955 mills** (for informational purposes only, one mill is equal to 1/1000th of a Dollar of assessed value);

WHEREAS, the Act further provides that no tax rate in excess of the revenue neutral rate shall be levied by the Governing Body of the City except in accordance with procedures established under the Act;

WHEREAS, the Governing Body of the City, as required by the Act, called for a public hearing considering exceeding the revenue neutral rate, which public hearing was held on August 27, 2024, with an opportunity for all interested persons to be heard regarding the matter of exceeding the revenue neutral rate; and

WHEREAS, in accordance with the provisions of the Act, at such public hearing and after the Governing Body heard from interested taxpayers, the Governing Body voted on and approved this Resolution by majority roll-call vote of the Governing Body.

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

Section 1. **Approval to Exceed Revenue Neutral Rate; Approved Tax Rate.** Pursuant to the Act, the City, by and through its Governing Body, hereby approves exceeding the revenue neutral rate. The City's approved tax/mill levy rate for the 2025 budget year is **26.962 mills,** which amount does not exceed the amount of the proposed tax rate for which notice was given as to the public hearing required under the Act.

Section 2. **Effective Date.** This resolution shall be effective upon its adoption by the Governing Body of the City of Leavenworth, Kansas.

ADOPTED this 27th day of August, 2024, by majority roll-call vote of the Governing Body.

Griff Martin, Mayor

ATTEST:

Sarah Bodensteiner CMC, City Clerk

(Seal)

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS

32804970v.1

Roll Call Vote

A Roll Call Vote of the City of Leavenworth City Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on Tuesday, August 27, 2024
Resolution No. B-2375

Governing Body Member	Yes	No	No Vote
Mayor Griff Martin		X	
Mayor Pro-Tem Holly Pittman	X		
Commission Nancy Bauder	X		
Commissioner Edd Hingula	X		
Commission Jermaine Wilson	X		
TOTAL	**4**	**1**	**0**

Certified:

Sarah Bodensteiner, CMC, City Clerk

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS

RESOLUTION B-2376

A RESOLUTION ESTABLISHING THE 2025 HOUSING BUDGET AND SPECIFICALLY THE OPERATING BUDGET FOR PLANTER'S II, LEAVENWORTH, KANSAS

BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION, ACTING AS THE PUBLIC HOUSING AUTHORITY (PHA) FOR LEAVENWORTH, KANSAS, that;

Section 1. The 2025 Operating Budget for Planter's II is hereby adopted.

Section 2. The Proposed expenditures are necessary in the efficient and economical operation of the Housing agency for the purpose of serving low-income families.

Section 3. The financial plan is reasonable in that: it indicates a source of funding to cover all proposed expenditures and it does not provide for use of federal funds in excess of that payable under the provisions of 24 CFR 890, Subpart A.

Section 4. All proposed rental charges and expenditures will be consistent with the provisions of law and the annual contributions contract.

Section 5. Pursuant to Section 960.209 of the final rule effective May 21, 1984, the PHA is re-examining the incomes of all families living in the project at least once a year.

Section 6. No PHA employee reflected in the proposed operating budget is serving in a variety of positions which will exceed a 100% allocation of his/her time.

Section 7. This resolution also adopts the budget of expenditures and revenue earnings from administrative fees associated with Section 8 - existing housing assistance payments made on behalf of participant - tenants in the certificate, voucher and HOME tenant based assistance programs.

Section 8. This resolution shall be effective January 1, 2025.

PASSED and ADOPTED this 27th day of August, 2024.

Griff Martin, Mayor

{SEAL}

SEAL OF THE CITY OF LEAVENWORTH CORPORATE SEAL KANSAS

ATTEST:

Sarah Bodensteiner, City Clerk, CMC

City of Leavenworth 2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,368,305	415,696	5,102	950	10,084	2,354
Debt Service	1,877,911	178,705	2,193	409	4,335	1,012
Library	1,063,761	101,229	1,242	232	2,455	573
Library Employee Benefit	282,881	26,919	330	62	653	152
Police Pension Fund	14,415	1,372	17	3	33	8
Fire Pension Fund	98,446	9,368	115	21	227	53
Recreation Fund	491,782	46,799	574	107	1,135	265
TOTAL	8,197,501	780,088	9,573	1,784	18,922	4,417

County Treas Motor Vehicle Estimate	780,088
County Treas Recreational Vehicle Estimate	9,573
County Treas 16/20M Vehicle Estimate	1,784
County Treas Commercial Vehicle Tax Estimate	18,922
County Treas Watercraft Tax Estimate	4,417

Motor Vehicle Factor	0.09516
Recreational Vehicle Factor	0.00117
16/20M Vehicle Factor	0.00022
Commercial Vehicle Factor	0.00231
Watercraft Factor	0.00054

City of Leavenworth

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
911 Fund	General Fund	100,839	-	-	K.S.A.12-1,117
ARPA Fund	Capital Projects Fund	695,345	600,146	-	K.S.A.12-1,118
ARPA Fund	General Fund	-	30,656	-	K.S.A. 12-1663
ARPA Fund	Sewer Fund	1,451,424	1,134,004	-	K.S.A. 12-1663
ARPA Fund	Streets Capital Projects Fu	535,846	-	-	K.S.A.12-1,118
Blight Elimination Fund	Capital Projects Fund	6,600	-	-	K.S.A.12-1,118
Capital Projects Fund	CIP Sales Tax Fund	246,753	-	-	K.S.A.12-1,118
Capital Projects Fund	CW Sales Tax Fund	81,125	-	-	K.S.A.12-1,118
Capital Projects Fund	General Fund	30,844	-	-	K.S.A.12-1,118
CDBG Fund	Streets Capital Projects Fu	67,750	-	-	K.S.A.12-1,118
CIP Sales Tax Fund	Bond & Interest Fund	209,663	478,463	428,288	K.S.A. 12-197
CIP Sales Tax Fund	Capital Projects Fund	1,825,360	255,943	1,066,591	K.S.A.12-1,118
CIP Sales Tax Fund	Recreation Fund	1,710,636	1,758,887	2,077,894	K.S.A.12-1,118
CW Sales Tax Fund	Bond & Interest Fund	1,012,043	827,503	830,778	K.S.A. 12-197
CW Sales Tax Fund	Capital Projects Fund	355,818	2,510,405	1,503,280	K.S.A.12-1,118
CW Sales Tax Fund	CIP Sales Tax Fund	294,546	-	-	K.S.A.12-1,118
CW Sales Tax Fund	Streets Capital Projects Fu	3,438,830	916,000	1,502,892	K.S.A.12-1,118
CW Sales Tax Fund	Streets Fund	-	-	196,251	K.S.A. 12-1,119
Economic Dev. Fund	Streets Capital Projects Fu	-	-	815,654	K.S.A.12-1,118
General Fund	Capital Projects Fund	-	1,419,250	-	K.S.A.12-1,118
General Fund	Grant Matching Capital Pr	588,828	985,256	9,250	K.S.A.12-1,118
Hotel TIF Fund	Economic Dev. Fund	7,595	-	-	K.S.A. 79-2958
Sewer Fund	Storm Water Capital Proje	39,750	-	-	K.S.A.12-1,118
Special Park Gift Fund	Recreation Fund	-	-	10,000	K.S.A. 14-2004
Special Projects Fund	Streets Capital Projects Fu	1,005,515	-	-	K.S.A.12-1,118
	Totals	13,705,110	10,916,513	8,440,878	
	Adjustments		1,764,806	10,000	
	Adjusted Totals	13,705,110	9,151,707	8,430,878	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Leavenworth

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2014-B Computer Systems	11/18/2014	9/1/2024	1.69	490,000	55,000	3/1;9/1	9/1	1,650	55,000	0	0
2017-A Bus & Tech Park	2/1/2017	9/1/2026	3.42	4,910,000	3,890,000	3/1;9/1	9/1	128,465	225,000	122,390	235,000
2017-B Pvmt Management	6/13/2017	9/1/2036	2.51	1,640,000	710,000	3/1;9/1	9/1	18,748	170,000	14,498	175,000
2018-A Pvmt Management	6/20/2018	9/1/2027	3.02	1,410,000	760,000	3/1;9/1	9/1	23,000	145,000	18,650	150,000
2019-A Pvmt Management	6//27/2019	9/1/2028	3.00	1,340,000	855,000	3/1;9/1	9/1	25,650	130,000	21,750	135,000
2020-A Pvmt Management	6/25/2020	9/1/2032	1.00	1,375,000	980,000	3/1;9/1	9/1	15,100	135,000	13,750	135,000
2020-A Refunding	6/25/2020	9/1/2032	1.00	1,020,000	530,000	3/1;9/1	9/1	6,250	340,000	2,850	190,000
2021-A Thornton & 10th Ave	5/12/2021	9/1/2036	1.25 - 3.0	6,040,000	5,400,000	3/1;9/1	9/1	119,038	355,000	108,388	365,000
2021-A New Lawrence Road	5/12/2021	9/1/2031	1.25 - 3.0	365,000	300,000	3/1;9/1	9/1	7,700	35,000	6,650	35,000
2021-A Pavement Managemer	5/12/2021	9/1/2031	1.25 - 3.0	1,320,000	1,095,000	3/1;9/1	9/1	28,063	125,000	24,313	125,000
2021-A 100' Ariel Ladder	5/12/2021	9/1/2031	1.25 - 3.0	1,310,000	1,085,000	3/1;9/1	9/1	27,763	120,000	24,163	125,000
2021-B Refunding 2013-A &	5/12/2021	9/1/2031	3.0-4.0	2,935,000	2,155,000	3/1;9/1	9/1	84,550	650,000	58,550	670,000
2022-A Pavement Managemer	6/3/2022	9/1/2032	2.00	1,435,000	1,315,000	3/1;9/1	9/1	26,300	135,000	23,600	135,000
2020-A-Sewer	6/25/2020	9/1/2032	1.00	3,075,000	2,530,000	3/1;9/1	9/1	39,125	395,000	35,175	400,000
2020-A-Stormwater	6/25/2020	9/1/2032	2.00	2,430,000	1,740,000	3/1;9/1	9/1	26,825	240,000	24,425	240,000
Total G.O. Bonds					**23,400,000**			**578,227**	**3,255,000**	**499,150**	**3,115,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
A2022 - Temp Note	6/1/2022	12/1/2025	1.60	2,125,000	545,000	3/1;9/1	12/1	8,175	270,000	4,125	275,000
Total Other					**545,000**			**8,175**	**270,000**	**4,125**	**275,000**
Total Indebtedness					**23,945,000**			**586,402**	**3,525,000**	**503,275**	**3,390,000**

City of Leavenworth

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Leavenworth
Leavenworth

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem	$1,034,183	$1,100,927
Delinquent Tax	$12,800	$12,454
Motor Vehicle Tax	$109,044	$101,229
Recreational Vehicle Tax	$0	$1,242
16/20M Vehicle Tax	$0	$232
TOTAL TAXES	$1,156,027	$1,216,084
Difference in Total Taxes:	$60,057	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$303,997,319	$315,799,999
Did Assessed Valuation Decrease?	No	
Levy Rate	3.499	3.486
Difference in Levy Rate:	(0.013)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Leavenworth

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,916,370	9,427,610	7,318,199
Receipts:			
Ad Valorem Tax	4,350,344	4,246,842	xxxxxxxxxxxxxxxxx
Delinquent Tax	67,104	64,161	67,000
Motor Vehicle Tax	533,758	522,461	415,696
Recreational Vehicle Tax			5,102
16/20M Vehicle Tax			950
Commercial Vehicle Tax			10,084
Watercraft Tax			2,354
Gross Earning (Intangible) Tax			0
Special Assessments	25,208	36,995	45,000
Mineral Production Tax			
Local Alcoholic Liquor	87,518	100,000	94,700
Compensating Use Tax			
Local Sales Tax	10,346,185	10,509,270	10,926,554
Franchise Tax	2,941,625	2,941,700	2,948,000
Licenses	87,686	102,550	96,250
Federal Grants	-581	2,600	2,600
911 Fees	102,062	297,105	300,000
Permits & Charges for Services	2,474,618	2,470,476	2,482,005
Contribution Revenue	1,725	1,000	1,000
Insurance Proceeds	29,889	0	
Motor Fuel Tax Refund	3,147	3,200	3,200
Transfer from ARPA Fund		30,656	
Transfer from 911 Fund	100,839	0	
Transfer from Capital Project Fund	30,844	0	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,624,695	1,750,000	1,300,000
Neighborhood Revitalization Rebate			-53,961
Miscellaneous	50,696	19,850	15,176
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,857,362**	**23,098,866**	**18,661,710**
Resources Available:	**30,773,732**	**32,526,476**	**25,979,909**

State of Kansas
City

City of Leavenworth

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	30,773,732	32,526,476	25,979,909
Expenditures:			
City Commission	74,351	79,700	82,175
City Administration	930,120	1,016,842	1,137,150
IT	728,209	804,744	1,094,132
City Clerk	383,738	438,260	518,070
Human Resources	344,650	424,510	436,337
Finance & Citywide	717,742	769,623	819,944
Police	8,857,946	9,675,932	10,706,297
Fire	5,476,577	5,956,404	6,334,809
Engineering & Public Works	1,528,796	1,658,062	1,828,424
Garage & Service Center	1,024,386	1,205,762	1,135,299
Planning & Community Development	690,779	773,932	890,121
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	20,757,294	22,803,771	24,982,758
Transfer to Grant Matching Capital Project Fu	588,828	985,256	9,250
Transfer to Capital Projects Fund		1,419,250	
General Reserves			
Cash Reserve (2025 column)			5,279,216
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,346,122**	**25,208,277**	**30,271,224**
Unencumbered Cash Balance Dec 31	9,427,610	7,318,199	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	28,772,143	33,344,844	30,271,224
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,271,224
		Tax Required	4,291,315
	Delinquent Comp Rate:	1.1%	47,204
		Amount of 2024 Ad Valorem Tax	4,338,519

CPA Summary

City of Leavenworth 2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
City Commission			
Salaries	33,882	33,875	33,875
Contractual	36,401	43,525	46,100
Commodities	4,068	2,300	2,200
Capital Outlay			
Total	**74,351**	**79,700**	**82,175**
City Administration			
Salaries	746,866	743,037	877,745
Contractual	161,838	265,205	249,355
Commodities	21,416	8,600	10,050
Capital Outlay			
Total	**930,120**	**1,016,842**	**1,137,150**
IT			
Salaries	238,601	249,300	377,578
Contractual	482,654	543,250	703,554
Commodities	6,954	12,194	13,000
Capital Outlay			
Total	**728,209**	**804,744**	**1,094,132**
City Clerk			
Salaries	230,173	229,600	289,820
Contractual	150,625	203,260	225,250
Commodities	2,940	5,400	3,000
Capital Outlay			
Total	**383,738**	**438,260**	**518,070**
Human Resources			
Salaries	295,265	353,360	366,487
Contractual	42,802	66,350	67,050
Commodities	6,583	4,800	2,800
Capital Outlay			
Total	**344,650**	**424,510**	**436,337**
Finance & Citywide			
Salaries	573,367	634,723	657,444
Contractual	140,012	131,100	156,900
Commodities	4,363	3,800	5,600
Capital Outlay			
Total	**717,742**	**769,623**	**819,944**
Police			
Salaries	7,324,299	7,980,281	8,850,106
Contractual	1,181,533	1,365,005	1,504,419
Commodities	314,570	312,646	351,772
Capital Outlay	37,544	18,000	
Total	**8,857,946**	**9,675,932**	**10,706,297**
Fire			
Salaries	5,151,740	5,550,874	5,914,244
Contractual	220,251	252,630	268,365
Commodities	104,586	152,900	152,200
Capital Outlay			
Total	**5,476,577**	**5,956,404**	**6,334,809**
Page 1 - Total	**17,513,333**	**19,166,015**	**21,128,914**

City of Leavenworth 2025

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Engineering & Public Works			
Salaries	759,732	832,342	996,374
Contractual	748,973	791,020	793,275
Commodities	20,091	34,700	37,275
Capital Outlay			1,500
Total	**1,528,796**	**1,658,062**	**1,828,424**
Garage & Service Center			
Salaries	181,704	277,062	287,079
Contractual	249,762	255,700	230,920
Commodities	592,920	673,000	617,300
Capital Outlay			
Total	**1,024,386**	**1,205,762**	**1,135,299**
Planning & Community Development			
Salaries	550,082	570,592	693,621
Contractual	133,822	193,240	187,600
Commodities	6,875	10,100	8,900
Capital Outlay			
Total	**690,779**	**773,932**	**890,121**
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**
Page 2 -Total	3,243,961	3,637,756	3,853,844
Page 1 -Total	**17,513,333**	**19,166,015**	**21,128,914**
Grand Total	**20,757,294**	**22,803,771**	**24,982,758**

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

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	245,796	290,079	258,807
Receipts:			
Ad Valorem Tax	1,852,579	1,825,695	xxxxxxxxxxxxxxxx
Delinquent Tax	30,696	31,000	31,000
Motor Vehicle Tax	244,689	214,142	178,705
Recreational Vehicle Tax			2,193
16/20M Vehicle Tax			409
Commercial Vehicle Tax			4,335
Watercraft Tax			1,012
Special Assessments	2,374	2,375	2,375
Transfer from CIP Sales Tax Fund	209,663	478,463	428,288
Transfer from Countywide Sales Tax Fund	1,012,043	827,503	830,778
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-27,338
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,352,044**	**3,379,178**	**1,451,757**
Resources Available:	**3,597,840**	**3,669,257**	**1,710,564**
Expenditures:			
Principal Payments	2,705,000	2,620,000	2,825,000
Interest Expense	602,761	520,450	699,866
Payment on Temporary Notes		270,000	275,000
Cash Reserve (2025 column)			84,758
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,307,761**	**3,410,450**	**3,884,624**
Unencumbered Cash Balance Dec 31	290,079	258,807	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,427,972	3,614,971	3,884,624
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,884,624
		Tax Required	2,174,060
	Delinquent Comp Rate:	1.1%	23,915
		Amount of 2024 Ad Valorem Tax	2,197,975

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	943,469	1,034,183	xxxxxxxxxxxxxxxx
Delinquent Tax	14,870	12,800	12,454
Motor Vehicle Tax	117,869	109,044	101,229
Recreational Vehicle Tax			1,242
16/20M Vehicle Tax			232
Commercial Vehicle Tax			2,455
Watercraft Tax			573
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-13,693
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,076,208**	**1,156,027**	**104,492**
Resources Available:	**1,076,208**	**1,156,027**	**104,492**
Expenditures:			
Operating Transfer (to Library)	1,076,208	1,156,027	1,193,441
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,076,208**	**1,156,027**	**1,193,441**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,095,489	1,156,418	1,193,441
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,193,441
		Tax Required	1,088,949
	Delinquent Comp Rate:	1.1%	11,978
		Amount of 2024 Ad Valorem Tax	1,100,927

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	258,954	275,015	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,530	3,500	3,493
Motor Vehicle Tax	23,640	29,911	26,919
Recreational Vehicle Tax			330
16/20M Vehicle Tax			62
Commercial Vehicle Tax			653
Watercraft Tax			152
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-3,840
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**286,124**	**308,426**	**27,769**
Resources Available:	**286,124**	**308,426**	**27,769**
Expenditures:			
Operating Transfer (to Library)	286,124	308,426	333,175
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**286,124**	**308,426**	**333,175**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	291,121	308,530	333,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	333,175
		Tax Required	305,406
	Delinquent Comp Rate:	1.1%	3,359
		Amount of 2024 Ad Valorem Tax	308,765

Adopted Budget **Police Pension Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	153,165	159,387	164,525
Receipts:			
Ad Valorem Tax	14,222	14,014	xxxxxxxxxxxxxxxxxx
Delinquent Tax	221	226	220
Motor Vehicle Tax	1,669	1,700	1,372
Recreational Vehicle Tax			17
16/20M Vehicle Tax			3
Commercial Vehicle Tax			33
Watercraft Tax			8
Interest on Idle Funds	7,065	7,000	7,000
Neighborhood Revitalization Rebate			-79
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,177**	**22,940**	**8,574**
Resources Available:	**176,342**	**182,327**	**173,099**
Expenditures:			
Pension Payments to Pensioners	16,955	17,802	18,425
Cash Reserve (2025 column)			160,921
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,955	17,802	179,346
Unencumbered Cash Balance Dec 31	159,387	164,525	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	169,640	171,289	179,346
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	179,346
		Tax Required	6,247
	Delinquent Comp Rate:	1.1%	69
		Amount of 2024 Ad Valorem Tax	6,316

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Pension Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	329,749	266,196	303,118
Receipts:			
Ad Valorem Tax	11,003	95,709	xxxxxxxxxxxxxxxxxx
Delinquent Tax	547	1,036	550
Motor Vehicle Tax	1,289	1,271	9,368
Recreational Vehicle Tax			115
16/20M Vehicle Tax			21
Commercial Vehicle Tax			227
Watercraft Tax			53
Interest on Idle Funds	11,860	11,000	11,000
Neighborhood Revitalization Rebate			-640
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,699**	**109,016**	**20,694**
Resources Available:	**354,448**	**375,212**	**323,812**
Expenditures:			
Payments to Pensioners	88,252	72,094	74,618
Cash Reserve (2025 column)			300,109
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,252**	**72,094**	**374,727**
Unencumbered Cash Balance Dec 31	266,196	303,118	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	343,601	343,004	374,727
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	374,727
		Tax Required	50,915
	Delinquent Comp Rate:	1.1%	560
		Amount of 2024 Ad Valorem Tax	51,475

Adopted Budget **Recreation Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	137,417	219,708	64,235
Receipts:			
Ad Valorem Tax	474,304	478,108	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,522	9,088	5,776
Motor Vehicle Tax	56,860	56,066	46,799
Recreational Vehicle Tax			574
16/20M Vehicle Tax			107
Commercial Vehicle Tax			1,135
Watercraft Tax			265
Charges for services	497,394	532,100	492,500
Transfer from CIP Sales Tax Fund	1,710,636	1,758,887	2,077,894
Transfer from Special Park Gift Fund			10,000
Liquor Tax	87,518	86,991	94,700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-6,351
Miscellaneous	14,579	9,700	6,601
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,848,813**	**2,930,940**	**2,730,000**
Resources Available:	**2,986,230**	**3,150,648**	**2,794,235**
Expenditures:			
Salaries & personell expenses	1,613,052	1,996,230	2,119,505
Contractual Services	873,929	873,544	931,180
Commodities	239,881	216,639	237,139
Capital Outlay	39,660		
Cash Reserve (2025 column)			11,505
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,766,522**	**3,086,413**	**3,299,329**
Unencumbered Cash Balance Dec 31	219,708	64,235	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,026,793	3,132,156	3,299,329
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,299,329
		Tax Required	505,094
	Delinquent Comp Rate:	1.1%	5,556
		Amount of 2024 Ad Valorem Tax	510,650

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	357,951	462,242	323,259
Receipts:			
State of Kansas Gas Tax	1,004,073	973,760	972,920
County Transfers Gas	101,662	97,580	97,490
Motor Fuel Tax Refund	386	500	500
Highway Connecting Links	70,680	70,600	70,700
Transfer from CW Sales Tax Fund			196,251
Insurance Proceeds	22,091	28,052	
Interest on Idle Funds			
Miscellaneous		2,500	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,198,892**	**1,172,992**	**1,337,861**
Resources Available:	**1,556,843**	**1,635,234**	**1,661,120**
Expenditures:			
Salaries & Personel Expense	594,036	772,984	1,023,823
Contractual Services	206,188	207,316	255,520
Commodities	264,603	309,675	361,800
Capital Outlay	29,774	22,000	10,000
Cash Reserve (2025 column)			9,977
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,094,601**	**1,311,975**	**1,661,120**
Unencumbered Cash Balance Dec 31	462,242	323,259	0
2023/2024/2025 Budget Authority Amount:	1,486,014	1,426,694	1,661,120

0

Adopted Budget

CVB	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	607,670	666,913	668,912
Receipts:			
Transient Guest Tax	701,463	670,000	700,000
Charges for Services	12,066	6,000	12,000
Sponsorships	8,550	10,000	8,500
Interest on Idle Funds			
Miscellaneous	16,723	20,500	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**738,802**	**706,500**	**735,500**
Resources Available:	**1,346,472**	**1,373,413**	**1,404,412**
Expenditures:			
Salaries & Personnel Expense	214,605	233,651	249,643
Contractual Services	459,412	460,750	480,200
Commodities	5,542	10,100	10,200
Cash Reserve (2025 column)			664,369
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**679,559**	**704,501**	**1,404,412**
Unencumbered Cash Balance Dec 31	666,913	668,912	0
2023/2024/2025 Budget Authority Amount:	1,240,933	1,341,724	1,404,412

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Probation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	81,438	110,665	86,586
Receipts:			
Liquor Tax	87,518	89,000	94,700
Charges for Services	150,774	108,557	121,400
Interest on Idle Funds			
Miscellaneous	30		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**238,322**	**197,557**	**216,100**
Resources Available:	**319,760**	**308,222**	**302,686**
Expenditures:			
Salaries & Personnel Expenses	177,141	179,036	172,039
Contractual Services	23,744	33,700	31,470
Commodities	8,210	8,900	7,600
Cash Reserve (2025 column)			91,577
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**209,095**	**221,636**	**302,686**
Unencumbered Cash Balance Dec 31	110,665	86,586	0
2023/2024/2025 Budget Authority Amount:	344,844	346,258	302,686

Adopted Budget

Economic Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,114,712	1,317,933	1,473,725
Receipts:			
Countywide Sales Tax	574,666	581,115	598,548
Refund	80,706		
Transfer from TIF Fund	7,595		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**662,967**	**581,115**	**598,548**
Resources Available:	**1,777,679**	**1,899,048**	**2,072,273**
Expenditures:			
Salaries & Personnel Services	50,453	46,389	57,572
Contractual Services	407,535	378,334	396,723
Commodities	1,758	600	1,400
Transfer to Streets Capital Projects Fund			815,654
Cash Reserve (2025 column)			800,924
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**459,746**	**425,323**	**2,072,273**
Unencumbered Cash Balance Dec 31	1,317,933	1,473,725	0
2023/2024/2025 Budget Authority Amount:	1,535,459	1,910,899	2,072,273

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Business & Technology Park**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	364,931	337,846	301,346
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**364,931**	**337,846**	**301,346**
Expenditures:			
Contractual Services	27,085	36,500	30,500
Cash Reserve (2025 column)			270,846
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,085**	**36,500**	**301,346**
Unencumbered Cash Balance Dec 31	337,846	301,346	0
2023/2024/2025 Budget Authority Amount:	361,831	322,231	301,346

Adopted Budget

CIP Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,269,016	1,676,813	1,772,714
Receipts:			
Sales Tax	2,589,194	2,589,194	2,668,786
Sale of Assets	22,963		
Transfer from Countywide Sales Tax Fund	294,546		
Transfer from Capital Projects Fund	246,753		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,153,456**	**2,589,194**	**2,668,786**
Resources Available:	**5,422,472**	**4,266,007**	**4,441,500**
Expenditures:			
Transfer to Recreation Fund	1,710,636	1,758,887	2,077,894
Transfer to Bond & Interest Fund	209,663	478,463	428,288
Transfer to Capital Projects Fund	1,825,360	255,943	1,066,591
Cash Reserve (2025 column)			868,727
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,745,659**	**2,493,293**	**4,441,500**
Unencumbered Cash Balance Dec 31	1,676,813	1,772,714	0
2023/2024/2025 Budget Authority Amount:	3,981,025	4,517,799	4,441,500

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CountyWide Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,459,215	2,695,544	1,734,621
Receipts:			
Sales Tax	3,256,441	3,292,985	3,391,774
Transfer from Capital Projects Fund	81,125		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,337,566**	**3,292,985**	**3,391,774**
Resources Available:	**7,796,781**	**5,988,529**	**5,126,395**
Expenditures:			
Transfer to Streets Fund	0	0	196,251
Transfer to CIP Sales Tax Fund	294,546		0
Transfer to Bond & Interest Fund	1,012,043	827,503	830,778
Transfer to Capital Projects Fund	355,818	2,510,405	1,503,280
Transfer to Streets Projects Fund	3,438,830	916,000	1,502,892
Cash Reserve (2025 column)			1,093,194
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,101,237**	**4,253,908**	**5,126,395**
Unencumbered Cash Balance Dec 31	2,695,544	1,734,621	0
2023/2024/2025 Budget Authority Amount:	5,331,911	5,906,503	5,126,395

Adopted Budget

Sewer	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,841,286	5,582,452	3,324,192
Receipts:			
Charges for Services	5,019,346	5,372,580	5,469,499
Sale of Assets	19,277		
Contributed Revenue	342,336		
Motor Fuel Tax Refund	28	100	
Transfer from ARPA Fund	1,451,424	1,134,004	
Interest on Idle Funds			
Miscellaneous	7,526	6,600	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,839,937**	**6,513,284**	**5,474,499**
Resources Available:	**9,681,223**	**12,095,736**	**8,798,691**
Expenditures:			
Salaries & Personnel Expenses	1,110,989	1,448,781	1,575,140
Contractual Services	1,751,259	2,000,860	2,048,570
Commodities	295,197	473,350	500,550
Capital Outlay	858,133	4,414,428	2,233,000
Debt Service	43,443	434,125	435,175
Transfer to Storm Water Capital Project Fund	39,750		
Cash Reserve (2025 column)			2,006,256
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,098,771**	**8,771,544**	**8,798,691**
Unencumbered Cash Balance Dec 31	5,582,452	3,324,192	0
2023/2024/2025 Budget Authority Amount:	7,271,617	8,753,980	8,798,691

See Tab C

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,357,441	1,737,551	1,692,350
Receipts:			
State Grants	7,500		
Charges for Services	2,337,785	2,315,800	2,384,080
Interest on Idle Funds			
Miscellaneous	3397	4000	4000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,348,682**	**2,319,800**	**2,388,080**
Resources Available:	**3,706,123**	**4,057,351**	**4,080,430**
Expenditures:			
Salaries & Personnel Expenses	722,251	882,283	1,024,816
Contractual Services	982,970	973,725	1,153,655
Commodities	163,276	198,410	142,160
Capital Outlay	100,075	310,583	214,000
Cash Reserve (2025 column)			1,545,799
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,968,572**	**2,365,001**	**4,080,430**
Unencumbered Cash Balance Dec 31	1,737,551	1,692,350	0
2023/2024/2025 Budget Authority Amount:	3,872,441	3,715,444	4,080,430

Adopted Budget **Storm Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,416,278	30,913	229,503
Receipts:			
Charges for Services	1,327,111	1,330,000	1,330,000
Transfer from Sewer Fund	39,750		
Interest on Idle Funds			
Miscellaneous	6,157		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,373,018**	**1,330,000**	**1,330,000**
Resources Available:	**2,789,296**	**1,360,913**	**1,559,503**
Expenditures:			
Salaries & Personnel Expenses	39,154	44,081	45,901
Contractual Services	94,585		
Commodities	2,980		
Capital Outlay	2,593,272	820,504	1,249,177
Debt Service	28,392	266,825	264,425
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,758,383**	**1,131,410**	**1,559,503**
Unencumbered Cash Balance Dec 31	30,913	229,503	0
2023/2024/2025 Budget Authority Amount:	3,820,010	2,465,502	1,559,503

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Auto TIF**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	50,053	92,013	0
Receipts:			
Incremental Property Tax	109,575	104,000	110,000
CID Sales Tax	437,952	554,000	632,000
Sales Tax	76,799	129,893	78,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**624,326**	**787,893**	**820,000**
Resources Available:	**674,379**	**879,906**	**820,000**
Expenditures:			
Admin & Supervision	5,000	15,000	15,000
Operating Transfers	577,366	864,906	805,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**582,366**	**879,906**	**820,000**
Unencumbered Cash Balance Dec 31	92,013	0	0
2023/2024/2025 Budget Authority Amount:	852,300	879,906	820,000

Adopted Budget

Hotel TIF	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	739,764	616,016	364,781
Receipts:			
Incremental Property Tax	500,725	256,000	501,300
CID Sales Tax	277,006	259,000	253,300
Sales Tax	49,738		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**827,469**	**515,000**	**754,600**
Resources Available:	**1,567,233**	**1,131,016**	**1,119,381**
Expenditures:			
Admin & Supervision	10,839	10,000	15,000
Operating Transfers	932,783	756,235	584,600
Transfer to Economic Development Fund	7,595		
Cash Reserve (2025 column)			519,781
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**951,217**	**766,235**	**1,119,381**
Unencumbered Cash Balance Dec 31	616,016	364,781	0
2023/2024/2025 Budget Authority Amount:	1,046,216	1,131,016	1,119,381

CPA Summary

City of Leavenworth 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Retail TIF**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,879	4,920	0
Receipts:			
Incremental Property Tax	74,163	74,000	75,000
CID Sales Tax	54,821	58,000	80,000
Sales Tax	2,312	4,000	40,000
Interest on Idle Funds			
Miscellaneous	32		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**131,328**	**136,000**	**195,000**
Resources Available:	**139,207**	**140,920**	**195,000**
Expenditures:			
Admin & Supervision	3,137	5,000	5,000
Operating Transfers	131,150	135,920	190,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**134,287**	**140,920**	**195,000**
Unencumbered Cash Balance Dec 31	4,920	0	0
2023/2024/2025 Budget Authority Amount:	426,100	144,124	195,000

Adopted Budget

911 Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	944	0	0
Receipts:			
Franchise Fees - Telephone	99,895		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,895**	**0**	**0**
Resources Available:	**100,839**	**0**	**0**
Expenditures:			
Transfer to General Fund	100,839		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**100,839**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	305,569	0	0

CPA Summary

City of Leavenworth

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Planters II		**TBRA Grant**		**Section 8**		**Planters Capital Project**		**Community Development**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	506,343	Cash Balance Jan 1		Cash Balance Jan 1	558,319	Cash Balance Jan 1		Cash Balance Jan 1		1,064,662
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grants	463,740	Federal Grants	11,985	Federal Grants	2,478,032	N/A fund closed		Federal Grants	253,982	
Charges for Services	455,509			Charges for Services	107,361					
Miscellaneous	18,977			Miscellaneous	5,760					
Total Receipts	938,226	Total Receipts	11,985	Total Receipts	2,591,153	Total Receipts	0	Total Receipts	253,982	3,795,346
Resources Available:	1,444,569	Resources Available:	11,985	Resources Available:	3,149,472	Resources Available:	0	Resources Available:	253,982	4,860,008
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries & Personnel	264,671	Salaries & Personnel	2,125	Salaries & Personnel	126,226	N/A fund closed		Salaries & Personnel	76,352	
Contractual Services	454,367	Housing Assistance	9,860	Contractual Services	2,298,379			Contractual Services	177,630	
Commodities	36,540			Commodities	405					
Capital Outlay	159,866									
Total Expenditures	915,444	Total Expenditures	11,985	Total Expenditures	2,425,010	Total Expenditures	0	Total Expenditures	253,982	3,606,421
Cash Balance Dec 31	529,125	Cash Balance Dec 31	0	Cash Balance Dec 31	724,462	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,253,587** **
										1,253,587 **

**Note: These two block figures should agree.

CPA Summary

City of Leavenworth

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: CDBG		(2) Fund Name: Police Seizure		(3) Fund Name: Police Grant		(4) Fund Name: Capital Projects		(5) Fund Name: Special Projects		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	67,750	Cash Balance Jan 1	83,276	Cash Balance Jan 1	0	Cash Balance Jan 1	476,349	Cash Balance Jan 1	1,005,515	1,632,890
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Bonds & Fines	24,629	Federal Grants	62,803	Federal Grants	41,629			
		Interest Income	3,607			State Grants	39,319			
		Miscellaneous	40			Charges for Services	708			
						Interest Earnings	1,334			
						Sale of Assets	341,143			
						Opioid Settlement	107,500			
						Transfer from Sales Tax	2,187,777			
						Transfer from ARPA	695,345			
Total Receipts	0	Total Receipts	28,276	Total Receipts	62,803	Total Receipts	3,414,755	Total Receipts	0	3,505,834
Resources Available:	67,750	Resources Available:	111,552	Resources Available:	62,803	Resources Available:	3,891,104	Resources Available:	1,005,515	5,138,724
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfer to Streets Projec	67,750	Refunds	11,505			Salaries & Personnel	1,050	Trasnfer to Streets Projec	1,005,515	
		Commodities	11,539	Operating Transfers	25,016	Contractual Services	584,469			
				Non-cap Police Equipme	37,325	Commodities	267,419			
						Capital Outlay	1,222,650			
						Debt Service	18,329			
						Transfer to General Fund	30,844			
						Transfer to CIP Sales Tax	246,753			
						Transfer to CW Sales Tax	81,125			
Total Expenditures	67,750	Total Expenditures	23,044	Total Expenditures	62,341	Total Expenditures	2,452,639	Total Expenditures	1,005,515	3,611,289
Cash Balance Dec 31	0	Cash Balance Dec 31	88,508	Cash Balance Dec 31	462	Cash Balance Dec 31	1,438,465	Cash Balance Dec 31	0	**1,527,435** **
										1,527,435 **

**Note: These two block figures should agree.

CPA Summary

City of Leavenworth

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Street Projects		**Grant Matching Fund**		**ARPA Fund**		**Blight Elimination**		**Special Park Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,736,069	Cash Balance Jan 1	0	Cash Balance Jan 1	2,798,786	Cash Balance Jan 1	6,600	Cash Balance Jan 1	73,904	4,615,359
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
FFE Funds	455,196	Federal Grants	22,014	Federal Grants	4,385,902			Charges for Services	7,948	
Transfer from CW Sales	3,438,830	Transfer from General Fu	588,828							
Transfer from Special Pro	1,005,515									
Transfer from CDBG	67,750									
Transfer from ARPA	535,846									
Total Receipts	5,503,137	Total Receipts	610,842	Total Receipts	4,385,902	Total Receipts	0	Total Receipts	7,948	10,507,829
Resources Available:	7,239,206	Resources Available:	610,842	Resources Available:	7,184,688	Resources Available:	6,600	Resources Available:	81,852	15,123,188
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	222,436	Contractual Services	266,342	Contractual Services	369,971	Transfer to Capital Projec	6,600	Contractual Services	5,563	
Commodities	109,520			Commodities	625,805			Commodities	9,468	
Capital Outlay	1,702,038			Capital Outlay	707,511					
Debt Service	38,446			Transfer to Capital Projec	695,345					
				Transfer to Streets Projec	535,846					
				Transfer to Sewer Fund	1,451,424					
Total Expenditures	2,072,440	Total Expenditures	266,342	Total Expenditures	4,385,902	Total Expenditures	6,600	Total Expenditures	15,031	6,746,315
Cash Balance Dec 31	5,166,766	Cash Balance Dec 31	344,500	Cash Balance Dec 31	2,798,786	Cash Balance Dec 31	0	Cash Balance Dec 31	66,821	**8,376,873** **
										8,376,873 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of Leavenworth

will meet on August 27, 2024 at 6:00PM at City Hall @ 100 N 5th St. Leavenworth, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall @ 100 N 5th St. Leavenworth, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	21,346,122	16.848	25,208,277	14.369	30,271,224	4,338,519	13.738
Debt Service	3,307,761	6.904	3,410,450	6.177	3,884,624	2,197,975	6.960
Library	1,076,208	3.516	1,156,027	3.499	1,193,441	1,100,927	3.486
Library Employee Benefit	286,124	0.965	308,426	0.930	333,175	308,765	0.978
Police Pension Fund	16,955	0.053	17,802	0.047	179,346	6,316	0.020
Fire Pension Fund	88,252	0.041	72,094	0.323	374,727	51,475	0.163
Recreation Fund	2,766,522	1.808	3,086,413	1.617	3,299,329	510,650	1.617
Special Highway	1,094,601		1,311,975		1,661,120		
CVB	679,559		704,501		1,404,412		
Probation	209,095		221,636		302,686		
Economic Development	459,746		425,323		2,072,273		
Business & Technology Park	27,085		36,500		301,346		
CIP Sales Tax	3,745,659		2,493,293		4,441,500		
CountyWide Sales Tax	5,101,237		4,253,908		5,126,395		
Sewer	4,098,771		8,771,544		8,798,691		
Refuse	1,968,572		2,365,001		4,080,430		
Storm Water	2,758,383		1,131,410		1,559,503		
Auto TIF	582,366		879,906		820,000		
Hotel TIF	951,217		766,235		1,119,381		
Retail TIF	134,287		140,920		195,000		
911 Fund	100,839						
Non-Budgeted Funds-A	3,606,421						
Non-Budgeted Funds-B	3,611,289						
Non-Budgeted Funds-C	6,746,315						
Totals	64,763,386	30.135	56,761,641	26.962	71,418,603	8,514,627	26.962
						*Revenue Neutral Rate***	*25.955*
Less: Transfers	13,705,110		10,916,513		8,440,878		
Net Expenditure	51,058,276		45,845,128		62,977,725		
Total Tax Levied	8,197,649		8,197,501		xxxxxxxxxxxxxxxxx		
Assessed Valuation	272,008,599		303,997,319		315,799,999		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	30,040,000	26,885,000	23,400,000
Revenue Bonds	0	0	0
Other	1,400,000	2,125,000	545,000
Lease Purchase Principal	0	0	0
Total	31,440,000	29,010,000	23,945,000

*Tax rates are expressed in mills

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

Sarah Bodensteiner

City Official Title: City Clerk