

CERTIFICATE - LEAVENWORTH COUNTY - SPEC, Kansas 2010 Budget

To the Clerk of LEAVENWORTH COUNTY-OTHER FUNDS, State of Kansas
We, the undersigned officers of
LEAVENWORTH COUNTY - SPEC

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 2010; and 3) the Amount(s)
of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

Table of Contents:	K.S.A.	Page No.	2010 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2009 Ad Valorem Tax	
Computation to Det. Limit for 2010		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
L.S.R. - ROAD & BRIDGE	68-596	6	2,108,615	1,550,046	_____
LSR CAP EQUIP RESERVE	68-141g	7	582,118	0	_____
SEWER DISTRICT 1	12-80	8	14,850	0	_____
SEWER DISTRICT 2	12-80	9	40,750	0	_____
SEWER DISTRICT 3	12-80	10	225,375	0	_____
SEWER DISTRICT 5	12-80	11	16,775	0	_____
SEWER DISTRICT 6	12-80	12	0	0	_____
SEWER DISTRICT 7	12-80	13	34,255	0	_____
CAPITAL RES DIST NO 1	12-80	14	11,322	0	_____
CAPITAL RES DIST NO 2	12-80	15	0	0	_____
CAPITAL RES DIST NO 3	12-80	16	1,565	0	_____
CAPITAL RES DIST NO 5	12-80	17	3,765	0	_____
CAPITAL RES DIST NO 6	12-80	18	106	0	_____
CAPITAL RES DIST NO 7	12-80	19	101	0	_____
Total			<u>3,039,597</u>	<u>1,550,046</u>	
Hearing Notice/Budget Summary Publication		20			
Charters/Election Questions					
Final Assessed Valuation					_____

State Use Only: _____
 Received _____
 Reviewed by _____
 Follow-up: Yes ___ No ___
 Assisted by: ROBERT STEPHEN WAGNER
 ROBERT STEPHEN WAGNER
 C.P.A. , CHARTERED
 307 S 5TH STREET
 LEAVENWORTH, KS 66048

Attest: _____, 2009 (If not assisted so state)

 County Clerk

 Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2010 Budget

		Amount of Levy
		<u> </u>
1. Total tax levy amount in 2009 budget		1,571,890
2. Debt service levy in 2009 budget		<u> 0</u>
3. Tax levy excluding debt service (1 - 2)		1,571,890
2009 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2009	2,149,291	
5. Increase in personal property for 2009		
5a. Personal property 2009	6,550,497	
5b. Personal property 2008	<u> 7,125,753</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2009		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u> 0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2009	<u> 1,686,377</u>	
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u> 3,835,668</u>
9. Total estimated valuation July 1, 2009	206,669,251	
10. Total valuation less valuation adjustment (9 - 8)		202,833,583
11. Factor for increase (8 divided by 10)		.01891
12. Amount of increase (11 times 3)		<u> 29,725</u>
13. Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)		<u> 1,601,615</u>
14. Debt service levy in this 2010 budget		<u> 0</u>
15. Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)		<u> 1,601,615</u>

If the 2010 budget includes tax levies exceeding the total on line 15,
you must adopt an ordinance or resolution to exceed this limit,
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2009 Budgeted Fund	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M Veh Tax	Slider
L.S.R. - ROAD & BRIDGE	1,571,890	267,245	6,057	9,864	0
	1,571,890	267,245	6,057	9,864	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2008	L.S.R. - ROAD & BRIDGE	LSR CAP EQUIP RESERVE	162,568	KSA 68-596
			<u>162,568</u>	
2009	L.S.R. - ROAD & BRIDGE	LSR CAP EQUIP RESERVE	157,052	KSA 68-596
			<u>157,052</u>	
2010	L.S.R. - ROAD & BRIDGE	LSR CAP EQUIP RESERVE	433,015	KSA 68-596
			<u>433,015</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount	Amount	Due Date	Amount Due 2009		Amount Due 2010	
			of Bonds Issued	Outstanding 1-1-2009		Interest	Principal	Interest	Principal
Other									
Sewer Dist. 12-09	3 -Ks Loan 12-29	5.75	1,701,000	0	06-1&12-1 12.1	0	0	106,000	85,000
Sewer Dist. 08/05	#7 -Ks loan	2.57	380,027	342,949	03-01&09/01 03-01	8,717	15,201	8,324	15,595
			<u>342,949</u>			<u>8,717</u>	<u>15,201</u>	<u>114,324</u>	<u>100,595</u>

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010	
Unencumbered Cash Balance, Jan. 1	43,075	142,451	140,403	
Cancelled Prior Year Encumbrances	0			
Receipts				
AD VALOREM TAX	1,539,567	1,571,890	0	
DELINQUENT TAX	29,185	0	0	
MOTOR VEHICLE TAX	255,980	277,941	267,245	
REC VEHICLE TAX	5,759	6,000	6,057	
16/20M Vehicle Tax	6,815	9,247	9,864	
SPEC CITY/CO FUEL TAX	169,350	141,078	135,000	
Roundings	-1	0	0	
Total Receipts	2,006,655	2,006,156	418,166	
Resources Available	2,049,730	2,148,607	558,569	
Expenditures				
OPERATIONS	Personnel Services	453,428	469,981	450,324
	Employee Benefits	0	151,091	155,021
	Contractual Services	39,506	1,825	1,500
	Commodities	855,100	1,065,465	993,755
	Capital Outlay	300,899	67,000	75,000
	Lease Payments	95,778	95,790	0
		1,744,711	1,851,152	1,675,600
TRANSFERS	Transfer to Reserve	162,568	157,052	433,015
		162,568	157,052	433,015
Total Expenditures		1,907,279	2,008,204	2,108,615
Unencumbered Cash Balance, Dec. 31	142,451	140,403	xxxxxxxxxxxxx	
Non-Appropriated Balance			0	
Total Expenditures and Non-Appropriated Balance			2,108,615	
Tax Required			1,550,046	
Delinquency Computation			0	
Amount of 2009 Ad Valorem Tax			1,550,046	

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	361,323	359,132	149,103
Cancelled Prior Year Encumbrances	0		
Receipts			
TRANS FROM LSR ROAD FUND	162,568	157,052	433,015
Total Receipts	162,568	157,052	433,015
Resources Available	523,891	516,184	582,118
Expenditures			
OPERATIONS Capital Outlay	164,759	367,081	582,118
	164,759	367,081	582,118
Total Expenditures	164,759	367,081	582,118
Unencumbered Cash Balance, Dec. 31	359,132	149,103	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	14,748	18,376	18,376
Cancelled Prior Year Encumbrances	0		
Receipts			
SPECIAL ASSESSMENTS	15,000	14,850	14,850
Total Receipts	15,000	14,850	14,850
Resources Available	29,748	33,226	33,226
Expenditures			
OPERATIONS			
Contractual Services	11,227	14,350	14,350
Commodities	145	500	500
	11,372	14,850	14,850
Total Expenditures	11,372	14,850	14,850
Unencumbered Cash Balance, Dec. 31	18,376	18,376	18,376

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	69,646	97,095	97,095
Cancelled Prior Year Encumbrances	0		
Receipts			
SPECIAL ASSESSMENTS	37,450	40,750	40,750
DEL SPEC ASSESSMENTS	1,475	0	0
TAP IN FEES	500	0	0
Total Receipts	39,425	40,750	40,750
Resources Available	109,071	137,845	137,845
Expenditures			
OPERATIONS			
Contractual Services	8,067	38,000	36,250
Commodities	3,909	2,750	4,500
	11,976	40,750	40,750
Total Expenditures	11,976	40,750	40,750
Unencumbered Cash Balance, Dec. 31	97,095	97,095	97,095

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	15,057	8,139	8,139
Cancelled Prior Year Encumbrances	0		
Receipts			
SPECIAL ASSESSMENTS	25,250	32,375	219,000
DEL SPEC ASSESSMENTS	200	0	0
Total Receipts	25,450	32,375	219,000
Resources Available	40,507	40,514	227,139
Expenditures			
OPERATIONS			
Contractual Services	32,229	25,500	27,500
Commodities	139	0	0
Special Assessments	0	6,875	6,875
Debt Service	0	0	191,000
	32,368	32,375	225,375
Total Expenditures	32,368	32,375	225,375
Unencumbered Cash Balance, Dec. 31	8,139	8,139	1,764

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	28,609	34,745	34,745
Cancelled Prior Year Encumbrances	0		
Receipts			
SPECIAL ASSESSMENTS	9,900	16,775	16,775
Total Receipts	9,900	16,775	16,775
Resources Available	38,509	51,520	51,520
Expenditures			
OPERATIONS			
Contractual Services	2,922	8,350	8,350
Commodities	842	1,550	1,550
Special Assessments	0	6,875	6,875
	3,764	16,775	16,775
Total Expenditures	3,764	16,775	16,775
Unencumbered Cash Balance, Dec. 31	34,745	34,745	34,745

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	13,447	6,572	6,572
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	13,447	6,572	6,572
Expenditures			
TRANSFERS Trans to Maint. Reserve	6,875	0	0
	6,875		
Total Expenditures	6,875	0	0
Unencumbered Cash Balance, Dec. 31	6,572	6,572	6,572

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	12,193	19,742	19,742
Cancelled Prior Year Encumbrances	0		
Receipts			
SPECIAL ASSESSMENTS	37,550	41,385	41,385
DEL SPEC ASSESSMENTS	497	0	0
Proceeds of Debt	6,875	0	0
Total Receipts	44,922	41,385	41,385
Resources Available	57,115	61,127	61,127
Expenditures			
OPERATIONS			
Contractual Services	10,095	14,029	10,337
Special Assessments	0	3,438	0
Debt Service	27,278	23,918	23,918
	37,373	41,385	34,255
Total Expenditures	37,373	41,385	34,255
Unencumbered Cash Balance, Dec. 31	19,742	19,742	26,872

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	19,992	19,992	11,322
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	19,992	19,992	11,322
Expenditures			
OPERATIONS			
Capital Outlay	0	8,670	11,322
		8,670	11,322
Total Expenditures	0	8,670	11,322
Unencumbered Cash Balance, Dec. 31	19,992	11,322	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	2,593	211	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	2,593	211	0
Expenditures			
OPERATIONS			
Capital Outlay	2,382	211	0
	2,382	211	
Total Expenditures	2,382	211	0
Unencumbered Cash Balance, Dec. 31	211	0	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	17,203	17,203	1,565
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	17,203	17,203	1,565
Expenditures			
OPERATIONS			
Capital Outlay	0	15,638	1,565
		15,638	1,565
Total Expenditures	0	15,638	1,565
Unencumbered Cash Balance, Dec. 31	17,203	1,565	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	4,677	4,677	3,765
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	4,677	4,677	3,765
Expenditures			
OPERATIONS			
Capital Outlay	0	912	3,765
		912	3,765
Total Expenditures	0	912	3,765
Unencumbered Cash Balance, Dec. 31	4,677	3,765	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	106	106	106
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	106	106	106
Expenditures			
OPERATIONS			
Contractual Services	0	0	106
			106
Total Expenditures	0	0	106
Unencumbered Cash Balance, Dec. 31	106	106	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	101	101	101
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	101	101	101
Expenditures			
OPERATIONS Contractual Services	0	0	101
			101
Total Expenditures	0	0	101
Unencumbered Cash Balance, Dec. 31	101	101	0

NOTICE OF HEARING 2010 Budget

The governing body of LEAVENWORTH COUNTY - SPEC will meet on the 17th day of August, 2009 at 9:00 a.m. at Leav County Comm Rm for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2009 ad valorem tax. Detailed budget information is available at Comm office Leav County and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2010 Expenditures" and the "Amount of 2009 Ad Valorem Tax" establish the maximum limits of the 2010 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2008		2009		Proposed Budget 2010		
	Prior Year	Actual	Current Year	Actual	Expenditures	Amount of 2009 Ad Valorem Tax	Est Tax Rate
	Actual	Tax	Estimate of	Tax			
	Expenditures	Rate	Expenditures	Rate			
L.S.R. - ROAD & BRIDGE	1,907,279	7.629	2,008,204	7.500	2,108,615	1,550,046	7.500
LSR CAP EQUIP RESERVE	164,759		367,081		582,118	0	.000
SEWER DISTRICT 1	11,372		14,850		14,850	0	.000
SEWER DISTRICT 2	11,976		40,750		40,750	0	.000
SEWER DISTRICT 3	32,368		32,375		225,375	0	.000
SEWER DISTRICT 5	3,764		16,775		16,775	0	.000
SEWER DISTRICT 6	6,875		0		0	0	.000
SEWER DISTRICT 7	37,373		41,385		34,255	0	.000
CAPITAL RES DIST NO 1	0		8,670		11,322	0	.000
CAPITAL RES DIST NO 2	2,382		211		0	0	.000
CAPITAL RES DIST NO 3	0		15,638		1,565	0	.000
CAPITAL RES DIST NO 5	0		912		3,765	0	.000
CAPITAL RES DIST NO 6	0		0		106	0	.000
CAPITAL RES DIST NO 7	0		0		101	0	.000
Totals	2,178,148	7.629	2,546,851	7.500	3,039,597	1,550,046	7.500
Less: Transfers	162,568		157,052		433,015		
Net Expenditures	2,015,580		2,389,799		2,606,582		
Total Tax Levied	1,573,131		1,571,890				
Assessed Valuation	206,206,575		209,563,848		206,669,251		

Outstanding Indebtedness, January 1,

	2007	2008	2009
	General Obligation Bonds	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	290,400	92,406	0
Other Debt	424,500	408,206	391,126
Total	714,900	500,612	391,126

Clerk