

CERTIFICATE - LEAVENWORTH COUNTY-SPEC, Kansas 2014 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 2014; and 3) the Amount(s)  
of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

Table of Contents:	K.S.A.	Page No.	2014 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2013 Ad Valorem Tax	
Computation to Det. Limit for 2014		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	2,438,278	1,799,342	
LSR CAP EQUIP RESERVE	68-141g	7	724,471	0	
SEWER DISTRICT 1	12-80	8	30,825	0	
SEWER DISTRICT 2	12-80	9	42,850	0	
SEWER DISTRICT 3	12-80	10	103,212	0	
SEWER DISTRICT 5	12-80	11	9,900	0	
SEWER DISTRICT 6	12-80	12	0	0	
SEWER DISTRICT 7	12-80	13	63,920	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			3,430,315	1,799,342	
Hearing Notice/Budget Summary		20			
Publication					
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: 8-19, 2013 (If not assisted so state)

Janet Klemm  
County Clerk

Robert W. Holland  
Robert W. Holland  
Robert W. Holland  
Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2014 Budget

		Amount of Levy
1.	Total tax levy amount in 2013 budget	1,774,301
2.	Debt service levy in 2013 budget	0
3.	Tax levy excluding debt service (1 - 2)	1,774,301
2013 Valuation Info. for Valuation Adjustments:		
4.	New Improvements for 2013	1,625,054
5.	Increase in personal property for 2013	
5a.	Personal property 2013	4,704,113
5b.	Personal property 2012	5,455,182
5c.	Increase in personal property (5a - 5b) If 5c is negative, enter a zero	0
6.	Valuation of annexed territory for 2013	
6a.	Real estate	0
6b.	State assessed	0
6c.	New improvements	0
6d.	Total adjustment (6a + 6b - 6c)	0
7.	Valuation of property changed in use during 2013	534,951
8.	Total valuation adjustment (4 + 5c + 6d + 7)	2,160,005
9.	Total estimated valuation July 1, 2013	212,839,138
10.	Total valuation less valuation adjustment (9 - 8)	210,679,133
11.	Factor for increase (8 divided by 10)	.01025
12.	Amount of increase (11 times 3)	18,191
13.	Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)	1,792,492
14.	Debt service levy in this 2014 budget	0
15.	Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)	1,792,492

If the 2014 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

2013 Budgeted Fund	Tax Levy Amount in 2013 Budget	Allocation for Year 2014			
		MVT	RVT	16/20M	Slider
				Veh Tax	
L.S.R. - ROAD & BRIDGE	1,774,301	280,680	5,236	7,749	0
	1,774,301	280,680	5,236	7,749	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2012	L.S.R. - ROAD & BRIDGE	LSR CAP EQUIP RESERVE	257,089	KSA 68-596
			<u>257,089</u>	
2013	L.S.R. - ROAD & BRIDGE	LSR CAP EQUIP RESERVE	211,157	KSA 68-596
2013	CAPITAL RES DIST NO 3	SEWER DISTRICT 3	15,638	KSA 12-80
2013	CAPITAL RES DIST NO 5	SEWER DISTRICT 5	912	KSA 12-80
			<u>227,707</u>	
2014	L.S.R. - ROAD & BRIDGE	LSR CAP EQUIP RESERVE	211,157	KSA 68-596
2014	CAPITAL RES DIST NO 1	SEWER DISTRICT 1	11,322	KSA 12-80
2014	CAPITAL RES DIST NO 3	SEWER DISTRICT 3	1,565	KSA 12-80
2014	CAPITAL RES DIST NO 5	SEWER DISTRICT 5	2,853	KSA 12-80
2014	CAPITAL RES DIST NO 6	SEWER DISTRICT 6	106	KSA 12-80
2014	CAPITAL RES DIST NO 7	SEWER DISTRICT 7	101	KSA 12-80
			<u>227,104</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2013	Due Date Interest/Principal	Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal
Other									
SEWER DIST #3		-KS LOAN			09/01-03/01				
09/11	03/31	2.72	1,373,821	1,015,367	09/01-03/01	27,328	42,884	26,154	44,058
Sewer Dist.#7 -KS LOAN									
08/05	03/27	2.32%	424,500	319,041	03-01&09/01 03-01	7,291	19,202	6,843	19,698
			<u>1,334,408</u>			<u>34,619</u>	<u>62,086</u>	<u>32,997</u>	<u>63,756</u>

		Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1		94,850	169,064	169,064
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
AD VALOREM TAX		1,726,151	1,774,301	0
DELINQUENT TAX		32,861	0	0
MOTOR VEHICLE TAX		252,252	229,459	280,680
REC VEHICLE TAX		4,728	4,876	5,236
16/20M Vehicle Tax		8,262	8,573	7,749
SPEC CITY/CO FUEL TAX		166,110	173,765	176,207
Roundings		1	0	0
<b>Total Receipts</b>		2,190,365	2,190,974	469,872
<b>Resources Available</b>		2,285,215	2,360,038	638,936
<b>Expenditures</b>				
OPERATIONS	Personnel Services	464,440	473,652	480,757
	Employee Benefits	170,316	201,465	201,465
	Contractual Services	4,785	43,200	43,200
	Commodities	916,423	1,057,300	1,057,300
	Capital Outlay	303,099	204,200	444,399
	Rounding	-1	0	0
		1,859,062	1,979,817	2,227,121
TRANSFERS	Transfer to Reserve	257,089	211,157	211,157
		257,089	211,157	211,157
<b>Total Expenditures</b>		2,116,151	2,190,974	2,438,278
Unencumbered Cash Balance, Dec. 31		169,064	169,064	xxxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				2,438,278
Tax Required				1,799,342
Delinquency Computation				0
<b>Amount of 2013 Ad Valorem Tax</b>				<b>1,799,342</b>

LEAVENWORTH COUNTY-SPEC  
LSR CAP EQUIP RESERVE

State of Kansas  
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	731,217	810,185	513,314
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
TRANS FROM LSR ROAD FUND	257,089	211,157	211,157
<b>Total Receipts</b>	257,089	211,157	211,157
<b>Resources Available</b>	988,306	1,021,342	724,471
<b>Expenditures</b>			
OPERATIONS                      Capital Outlay	178,121	508,028	724,471
	178,121	508,028	724,471
<b>Total Expenditures</b>	178,121	508,028	724,471
Unencumbered Cash Balance, Dec. 31	810,185	513,314	0

LEAVENWORTH COUNTY-SPEC  
SEWER DISTRICT 1

State of Kansas  
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	11,831	9,045	9,045
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
SPECIAL ASSESSMENTS	29,050	29,050	29,050
TRANS FROM DIST RES	0	0	11,322
<b>Total Receipts</b>	29,050	29,050	40,372
<b>Resources Available</b>	40,881	38,095	49,417
<b>Expenditures</b>			
OPERATIONS			
Contractual Services	31,005	28,550	30,325
Commodities	831	500	500
	31,836	29,050	30,825
<b>Total Expenditures</b>	31,836	29,050	30,825
Unencumbered Cash Balance, Dec. 31	9,045	9,045	18,592



LEAVENWORTH COUNTY-SPEC  
SEWER DISTRICT 2

State of Kansas  
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	171,584	191,205	91,205
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
SPECIAL ASSESSMENTS	41,650	42,850	42,850
DEL SPEC ASSESSMENTS	600	0	0
<b>Total Receipts</b>	42,250	42,850	42,850
<b>Resources Available</b>	213,834	234,055	134,055
<b>Expenditures</b>			
OPERATIONS			
Contractual Services	19,366	40,100	39,350
Commodities	3,262	2,750	3,500
Capital Outlay	0	100,000	0
Rounding	1	0	0
	22,629	142,850	42,850
<b>Total Expenditures</b>	22,629	142,850	42,850
Unencumbered Cash Balance, Dec. 31	191,205	91,205	91,205

LEAVENWORTH COUNTY-SPEC  
SEWER DISTRICT 3

State of Kansas  
2014 Budget Form

		Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1		39,198	30,592	46,230
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
SPECIAL ASSESSMENTS		81,716	103,212	103,212
TRANS FROM DIST RES		0	15,638	1,565
<b>Total Receipts</b>		81,716	118,850	104,777
<b>Resources Available</b>		120,914	149,442	151,007
<b>Expenditures</b>				
OPERATIONS	Contractual Services	39,385	33,000	33,000
	Reimbursements	-16	0	0
		39,369	33,000	33,000
DEBT SERVICE	Debt Service	50,953	70,212	70,212
		50,953	70,212	70,212
<b>Total Expenditures</b>		90,322	103,212	103,212
Unencumbered Cash Balance, Dec. 31		30,592	46,230	47,795

LEAVENWORTH COUNTY-SPEC  
SEWER DISTRICT 5

State of Kansas  
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	56,438	63,346	54,358
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
SPECIAL ASSESSMENTS	9,488	0	0
DEL SPEC ASSESSMENTS	275	0	275
TRANS FROM DIST RES	0	912	2,853
<b>Total Receipts</b>	9,763	912	3,128
<b>Resources Available</b>	66,201	64,258	57,486
<b>Expenditures</b>			
OPERATIONS			
Contractual Services	1,819	8,350	8,350
Commodities	1,035	1,550	1,550
Rounding	1	0	0
	2,855	9,900	9,900
<b>Total Expenditures</b>	2,855	9,900	9,900
Unencumbered Cash Balance, Dec. 31	63,346	54,358	47,586

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	6,572	6,572	6,572
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
TRANS FROM DIST RES	0	0	106
<b>Total Receipts</b>	0	0	106
<b>Resources Available</b>	6,572	6,572	6,678
<b>Expenditures</b>			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance, Dec. 31	6,572	6,572	6,678

LEAVENWORTH COUNTY-SPEC  
SEWER DISTRICT 7

State of Kansas  
2014 Budget Form

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	27,316	28,715	30,143
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
SPECIAL ASSESSMENTS	56,281	65,348	65,348
DEL SPEC ASSESSMENTS	36	0	0
TRANS FROM DIST RES	0	0	101
<b>Total Receipts</b>	56,317	65,348	65,449
<b>Resources Available</b>	83,633	94,063	95,592
<b>Expenditures</b>			
OPERATIONS			
Contractual Services	31,000	40,000	40,000
Debt Service	23,918	23,920	23,920
	54,918	63,920	63,920
<b>Total Expenditures</b>	54,918	63,920	63,920
Unencumbered Cash Balance, Dec. 31	28,715	30,143	31,672

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	18,626	18,626	11,322
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	18,626	18,626	11,322
Expenditures			
OPERATIONS Capital Outlay	0	7,304	0
		7,304	
TRANSFERS Transfer To Sewer Dist.	0	0	11,322
			11,322
Total Expenditures	0	7,304	11,322
Unencumbered Cash Balance, Dec. 31	18,626	11,322	0

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
Unencumbered Cash Balance, Jan. 1	211	211	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	211	211	0
Expenditures			
OPERATIONS			
Capital Outlay	0	211	0
		211	
Total Expenditures	0	211	0
Unencumbered Cash Balance, Dec. 31	211	0	0

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
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			
TRANSFERS			
Transfer To Sewer Dist.	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 2012	Current Year Estimate 2013	Proposed Budget 2014
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			
TRANSFERS Trans Sewer Dist 5	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 2012	Current Year Estimate 2013	Proposed Budget 2014
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			
TRANSFERS			
Transfer To Sewer Dist.	0	0	106
			106
Total Expenditures	0	0	106
Unencumbered Cash Balance, Dec. 31	106	106	0

	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget 2014
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			
TRANSFERS			
Transfer To Sewer Dist.	0	0	101
			101
Total Expenditures	0	0	101
Unencumbered Cash Balance, Dec. 31	101	101	0

NOTICE OF HEARING 2014 Budget

The governing body of LEAVENWORTH COUNTY-SPEC will meet on the  
19 th day of August, 2013 at 9:15 am at

Leav. County Courthouse Comm. Rm for the purpose of hearing and answering objections of  
taxpayers relating to the proposed use of all funds and the amount of 2013 ad valorem tax.

Detailed budget information is available at Comm. office Leav. county courthouse  
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2014 Expenditures" and the "Amount of 2013 Ad Valorem Tax" establish  
the maximum limits of the 2014 budget. The "Est Tax Rate" is subject to change  
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2012		2013		Proposed Budget 2014		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2013 Ad Valorem Tax	Est Tax Rate
L.S.R. - ROAD & BRIDGE	2,116,151	8.511	2,190,974	8.454	2,438,278	1,799,342	8.454
LSR CAP EQUIP RESERVE	178,121		508,028		724,471	0	.000
SEWER DISTRICT 1	31,836		29,050		30,825	0	.000
SEWER DISTRICT 2	22,629		142,850		42,850	0	.000
SEWER DISTRICT 3	90,322		103,212		103,212	0	.000
SEWER DISTRICT 5	2,855		9,900		9,900	0	.000
SEWER DISTRICT 6	0		0		0	0	.000
SEWER DISTRICT 7	54,918		63,920		63,920	0	.000
CAPITAL RES DIST NO 1	0		7,304		11,322	0	.000
CAPITAL RES DIST NO 2	0		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	2,496,832	8.511	3,071,999	8.454	3,430,315	1,799,342	8.454
Less: Transfers	257,089		227,707		227,104		
Net Expenditures	2,239,743		2,844,292		3,203,211		
Total Tax Levied	1,772,773		1,774,301				
Assessed Valuation	208,287,129		209,864,297		212,839,138		

	Outstanding Indebtedness, January 1,		
	2011	2012	2013
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	300,000	0	0
Lease Purchase Principal	0	0	0
Other Debt	356,004	1,374,237	1,334,408
Total	656,004	1,374,237	1,334,408

  
Clerk

RESOLUTION NO. 2013-22

A resolution expressing the property taxation policy of the Board of LEAVENWORTH COUNTY-SPEC with respect to financing the 2014 annual budget for LEAVENWORTH COUNTY-SPEC, LEAVENWORTH COUNTY-OTHER FUNDS County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 District budget exceed the amount levied to finance the 2013 budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all District services are the responsibility of the District Board; and

Whereas, the District provides the essential services to protect the health, safety and well being of the citizens of the District; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the District Board that it is our desire to notify the public of the possibility of increased property taxes to finance the 2014 District budget due to the above mentioned constraints.

ADOPTED THIS 5 day of August, 2013 by the LEAVENWORTH COUNTY-SPEC Board, LEAVENWORTH COUNTY-OTHER FUNDS County, Kansas.)

District Board,  
LEAVENWORTH COUNTY-SPEC

Robert W. Holland Chairman/President  
Chris Brink  
Supervisor