

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

Robert W. Holland
[Signature]
[Signature]
Governing Body

Attest: 8-19, 2013 (If not assisted so state)
Janet K. Larson
County Clerk

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2014 Budget

		Amount of Levy
		<u> </u>
1. Total tax levy amount in 2013 budget		1,774,301
2. Debt service levy in 2013 budget		<u>0</u>
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	<u>5,455,182</u>	
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	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2013	<u>534,951</u>	
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u>2,160,005</u>
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)		<u>18,191</u>
13. Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)		<u>1,792,492</u>
14. Debt service levy in this 2014 budget		<u>0</u>
15. Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)		<u>1,792,492</u>

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 Veh Tax	Slider
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	Amount	Due Date	Amount Due 2013		Amount Due 2014	
			of Bonds Issued	Outstanding 1-1-2013		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			03-01&09/01				
08/05	03/27	2.32%	424,500	319,041	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			
Receipts				
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	
Total Receipts	2,190,365	2,190,974	469,872	
Resources Available	2,285,215	2,360,038	638,936	
Expenditures				
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
Total Expenditures		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	
Amount of 2013 Ad Valorem Tax			1,799,342	

	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		
Receipts			
TRANS FROM LSR ROAD FUND	257,089	211,157	211,157
Total Receipts	257,089	211,157	211,157
Resources Available	988,306	1,021,342	724,471
Expenditures			
OPERATIONS Capital Outlay	178,121	508,028	724,471
	178,121	508,028	724,471
Total Expenditures	178,121	508,028	724,471
Unencumbered Cash Balance, Dec. 31	810,185	513,314	0

	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		
Receipts			
SPECIAL ASSESSMENTS	29,050	29,050	29,050
TRANS FROM DIST RES	0	0	11,322
Total Receipts	29,050	29,050	40,372
Resources Available	40,881	38,095	49,417
Expenditures			
OPERATIONS			
Contractual Services	31,005	28,550	30,325
Commodities	831	500	500
	31,836	29,050	30,825
Total Expenditures	31,836	29,050	30,825
Unencumbered Cash Balance, Dec. 31	9,045	9,045	18,592

	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		
Receipts			
SPECIAL ASSESSMENTS	41,650	42,850	42,850
DEL SPEC ASSESSMENTS	600	0	0
Total Receipts	42,250	42,850	42,850
Resources Available	213,834	234,055	134,055
Expenditures			
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
Total Expenditures	22,629	142,850	42,850
Unencumbered Cash Balance, Dec. 31	191,205	91,205	91,205

	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		
Receipts			
SPECIAL ASSESSMENTS	81,716	103,212	103,212
TRANS FROM DIST RES	0	15,638	1,565
Total Receipts	81,716	118,850	104,777
Resources Available	120,914	149,442	151,007
Expenditures			
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
Total Expenditures	90,322	103,212	103,212
Unencumbered Cash Balance, Dec. 31	30,592	46,230	47,795

	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		
Receipts			
SPECIAL ASSESSMENTS	9,488	0	0
DEL SPEC ASSESSMENTS	275	0	275
TRANS FROM DIST RES	0	912	2,853
Total Receipts	9,763	912	3,128
Resources Available	66,201	64,258	57,486
Expenditures			
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
Total Expenditures	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		
Receipts			
TRANS FROM DIST RES	0	0	106
Total Receipts	0	0	106
Resources Available	6,572	6,572	6,678
Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance, Dec. 31	6,572	6,572	6,678

	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		
Receipts			
SPECIAL ASSESSMENTS	56,281	65,348	65,348
DEL SPEC ASSESSMENTS	36	0	0
TRANS FROM DIST RES	0	0	101
Total Receipts	56,317	65,348	65,449
Resources Available	83,633	94,063	95,592
Expenditures			
OPERATIONS			
Contractual Services	31,000	40,000	40,000
Debt Service	23,918	23,920	23,920
	54,918	63,920	63,920
Total Expenditures	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 19th 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

Jane Klavins
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
[Signature]
[Signature]