State of Kansas
City

2026

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of
City of Leona
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	17,952	1,612	21.256
Debt Service	10-113				
Library	12-1220				
Special Highway		7	4,127		
ARPA- Non-Budgeted		7			
Totals		xxxxxx	22,079	1,612	21.256
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			75,837
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	21.257
Does budget require a resolution to exceed the Revenue Neutral Rate?	#REF!

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: August 19, 2025

Melissa Mott deputy
County Clerk

Governing Body

City of Leona

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,612	300	12	7	0	0
Debt Service						
Library						
TOTAL	1,612	300	12	7	0	0

County Treas Motor Vehicle Estimate 300

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 7

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.18610

Recreational Vehicle Factor 0.00744

16/20 Vehicle Factor 0.00434

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Leona

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
ARPA	General	7,030			
	Totals	7,030	0	0	
	Adjustments*				
	Adjusted Totals	7,030	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Leona

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Leona

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Leona 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,005	13,883	11,671
Receipts:			
Ad Valorem Tax	1,693	1,612	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		301	300
Recreational Vehicle Tax		17	12
16/20M Vehicle Tax		5	7
Commercial Vehicle Tax			0
Watercraft Tax		3	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment			
Compensating Use Tax	1,311	1,300	1,300
Local Sales Tax	2,165	2,150	2,150
Franchise Tax	778	900	900
Transfer from ARPA	7,030		
Interest on Idle Funds	7		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,984**	**6,288**	**4,669**
Resources Available:	**19,989**	**20,171**	**16,340**
Expenditures:			
Contract Labor	1,829	2,200	2,200
Utilities	2,343	3,000	3,000
Park			
Rent			
Building Maintenance	836	2,000	11,452
Legal Fees			
Office Expenses	218	250	250
Fees & Dues	265	400	400
Budget & Publications	615	650	650
Donations			
Training			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,106**	**8,500**	**17,952**
Unencumbered Cash Balance Dec 31	13,883	11,671	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	8,974	11,846	17,952
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,952
		Tax Required	1,612
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**1,612**

CPA Summary

City of Leona 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,216	5,451	2,767
Receipts:			
State of Kansas Gas Tax	1,033	1,360	1,360
County Transfers Gas		0	0
Cash Adjustment			
Interest on Idle Funds	2		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,035**	**1,360**	**1,360**
Resources Available:	**6,251**	**6,811**	**4,127**
Expenditures:			
Street Repair and Maint	0	4,044	4,127
Park Maintenance	800		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**800**	**4,044**	**4,127**
Unencumbered Cash Balance Dec 31	5,451	2,767	0
2024/2025/2026 Budget Authority Amount:	3,872	4,044	4,127

Adopted Budget **ARPA- Non-Budgeted**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,030	0	0
Receipts:			
Federal Aid/Governor			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**0**	**0**	**0**
Resources Available:	**7,030**	**0**	**0**
Expenditures:			
Transferred to General	7,030		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**7,030**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

See Tab A

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Leona
will meet on August 4, 2025 at 7:00 PM at City Hall, 406 Maple Street, Leona 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	6,106	23.241	8,500	20.668	17,952	1,612	21.256
Special Highway	800		4,044		4,127		
ARPA- Non-Budgeted	7,030						
Totals	13,936	23.241	12,544	20.668	22,079	1,612	21.256
						*Revenue Neutral Rate***	*21.257*
Less: Transfers	7,030		0		0		
Net Expenditure	6,906		12,544		22,079		
Total Tax Levied	1,612		1,612		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	69,360		77,996		75,837		

*Tax rates are expressed in mills

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

Brenda Winters
City Official Title: Council Member

City of Leona

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 75,837

Valuation Factor: 75.837

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Leona , HEREBY NOTIFIES THE Doniphan County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 21.256. The date of our hearing is 0 at 0 and will be held at City Hall, , 406 Maple Street, Leona, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on June 16, 2025.

(Seal)

Brenda Winters
Clerk or Officer of Governing Body

Prayers

Lord, You are my pillar of strength and shield. You are also my Shepherd—the One who always guides me. Father, as we head out for the day today, be with us, and guide our thoughts and actions. With Your help, good and new things will happen to us and any environment we might be. Thank You for listening to me Lord, Amen.

the following described real estate situated in Doniphan County, Kansas:

Beginning at a point 1395.19 feet East (North 89 degrees 45 minutes East) and 83 feet North (North 0 degrees 20 minutes West) from the Southwest Corner of the Southwest Quarter of Section 25, Township 3 South, Range 22 East thence East (North 89 degrees 45 minutes East) 110 feet; thence North 230 feet; thence West 110 feet, more or less, to a point due North of the place of beginning; thence South 230

at which time and place the cause will be heard. Should you fail therein, judgment and decree will be entered in due course upon the Petition.

JOEL R. EULER, PETITIONER
EULER LAW OFFICES, LLC
Joel R. Euler
137 South Main, P.O. Box 326
Troy, KS 66087
TEL: (785) 985-4000
FAX: (785) 985-2322
Attorneys for Petitioner

(First published in the Kansas Chief July 17, 2024)

NOTICE OF BUDGET HEARING

The governing body of
City of Leona
will meet on August 4, 2025 at 7:00 PM at City Hall, 406 Maple Street, Leona 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	6,106	23.241	8,500	20.668	17,952	1,612	21.256
Special Highway	800		4,044		4,127		
ARPA- Non-Budgeted	7,030						
Totals	13,936	23.241	12,544	20.668	22,079	1,612	21.256
						*Revenue Neutral Rate***	21.257
Less: Transfers	7,030		0		0		
Net Expenditure	6,906		12,544		22,079		
Total Tax Levied	1,612		1,612		xxxxxxxxxxxxxxxxx		
Assessed Valuation	69,360		77,996		75,837		

*Tax rates are expressed in mills

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

Brenda Winter S
City Official Title: Council Member