State of Kansas
City

2023

CERTIFICATE

To the Clerk of Wichita County, State of Kansas
We, the undersigned, officers of
City of Leoti
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	1,276,550	538,898	66.196
Ambulance, Fire & Equipment	121-110b	7	127,000	24,835	3.051
Special Highway		8	235,194		
Water Operating		8	1,147,796		
Sanitation Operating		9	425,000		
Sewer Operating		9	339,928		
Storm Water Operating		10	56,000		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		12			
Totals		xxxxxx	3,607,468	563,733	69.247
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			8,141,011
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		14			

Revenue Neutral Rate: 65.260

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: Nov 16 2022
Lynda Boodrick
County Clerk

COUNTY CLERK SEAL WICHITA COUNTY, KANSAS

Governing Body

CPA Summary
No assurance is provided.

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	503,901	100,391	1,307	1,604	5,256	336
Debt Service						
Library						
Ambulance, Fire & Equi	25,241	5,029	65	80	263	17
TOTAL	529,142	105,420	1,372	1,684	5,519	353

County Treas Motor Vehicle Estimate	105,420				
County Treas Recreational Vehicle Estimate		1,372			
County Treas 16/20M Vehicle Estimate			1,684		
County Treas Commercial Vehicle Tax Estimate				5,519	
County Treas Watercraft Tax Estimate					353

Motor Vehicle Factor	0.19923				
Recreational Vehicle Factor		0.00259			
16/20M Vehicle Factor			0.00318		
Commercial Vehicle Factor				0.01043	
Watercraft Factor					0.00067

City of Leoti 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Fire Equipment Reserve	37,228			12-1,117
General	Equipment Reserve	149,184	250,000		12-1,117
Water Operating	Water Reserve	200,000	400,000	200,000	12-825d
Sanitation Operating	Equipment Reserve	100,000	100,000		12-825d
Sanitation Operating	Sanitation Reserve	25,000	25,000		12-825d
Sanitation Operating	Special Highway	100,000			12-825d
Sewer Operating	General	100,000	100,000	100,000	12-825d
Sanitation Operating	General		100,000	100,000	12-825d
Water Operating	Special Highway	400,000			12-825d
	Totals	1,111,412	975,000	400,000	
	Adjustments*				
	Adjusted Totals	1,111,412	975,000	400,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Leoti

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2015 GO Bond	2/11/2015	2/11/2050	2.75	2,675,000	1,634,139			44,939	44,158	43,724	45,372
Total G.O. Bonds					1,634,139			44,939	44,158	43,724	45,372
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan-sewer	3/11/2011	3/1/2032	3.06	592,149	184,942	3/1	3/1	5,550	14,378	5,107	14,821
Total Other					184,942			5,550	14,378	5,107	14,821
Total Indebtedness					1,819,081			50,489	58,536	48,831	60,193

City of Leoti

2023

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 On Jan 1, 2022	Payments Due 2022	Payments Due 2023
None							
Totals					0	0	0

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

City of Leoti 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	599,216	473,705	134,903
Receipts:			
Ad Valorem Tax	488,136	488,784	xxxxxxxxxxxxxxxx
Delinquent Tax	13,653	13,004	2,520
Motor Vehicle Tax	108,331	98,979	100,391
Recreational Vehicle Tax	1,301	1,098	1,307
16/20M Vehicle Tax	1,935	1,836	1,604
Commercial Vehicle Tax		5,448	5,256
Watercraft Tax		319	336
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor	1,212	762	995
Compensating Use Tax	41,015	35,000	22,000
Local Sales Tax	138,695	120,000	120,000
Franchise Tax	111,409	100,000	100,000
Licenses	3,805	6,000	4,000
Fines and Fees	5,697	6,000	6,000
County Fire Contract	30,000	30,000	30,000
Rentals	15,766	14,400	14,400
Transfer from Sanitation Operating		100,000	100,000
Transfer from Sewer Operating	100,000	100,000	100,000
Grant	5,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	24,734	20,000	20,000
Neighborhood Revitalization Rebate	-8,445	-7,082	-11,333
Miscellaneous	16,496	6,000	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,098,740**	**1,140,548**	**623,476**
Resources Available:	**1,697,956**	**1,614,253**	**758,379**

City of Leoti

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,697,956	1,614,253	758,379
Expenditures:			
General Government	379,829	370,000	410,000
Appropriations	72,050	72,050	72,050
Public Safety	87,000	87,000	87,000
Fire Department	77,071	114,300	114,300
Public Works	360,147	520,000	520,000
Parks	21,000	26,000	30,000
Municipal Court	43,164	40,000	43,200
Transfers	186,412	250,000	0
Reimbursed Expense	-2,422	0	0
Sub-Total detail page	1,224,251	1,479,350	1,276,550
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,224,251	1,479,350	1,276,550
Unencumbered Cash Balance Dec 31	473,705	134,903	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,224,250	1,479,350	1,276,550
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,276,550
		Tax Required	518,171
	Delinquent Comp Rate:	4.0%	20,727
		Amount of 2022 Ad Valorem Tax	538,898

CPA Summary
No assurance is provided.

City of Leoti 2023

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	227,596	200,000	230,000
Contractual	103,674	110,000	110,000
Commodities	48,559	40,000	50,000
Capital Outlay	0	20,000	20,000
Total	**379,829**	**370,000**	**410,000**
Appropriations			
Airport	1,400	1,400	1,400
Cemetery	1,400	1,400	1,400
WCED	42,750	42,750	42,750
Golf Course	20,000	20,000	20,000
Historical Society	6,500	6,500	6,500
Total	**72,050**	**72,050**	**72,050**
Public Safety			
Law Enforcement	87,000	87,000	87,000
Total	**87,000**	**87,000**	**87,000**
Fire Department			
Personal Services	4,764	9,100	9,100
Contractual	30,724	42,200	42,200
Commodities	41,583	52,500	52,500
Capital Outlay		10,500	10,500
Total	**77,071**	**114,300**	**114,300**
Public Works			
Personal Services	127,684	150,000	150,000
Contractual	192,207	225,000	225,000
Commodities	40,256	45,000	45,000
Capital Outlay		100,000	100,000
Total	**360,147**	**520,000**	**520,000**
Parks			
Personal Services	21,000	26,000	30,000
Contractual			
Commodities			
Capital Outlay			
Total	**21,000**	**26,000**	**30,000**
Municipal Court			
Personal Services	12,704	9,800	11,000
Contractual	30,460	30,000	32,000
Commodities		200	200
Capital Outlay			
Total	**43,164**	**40,000**	**43,200**
Transfers			
Equipment Reserve	149,184	250,000	
Fire Equipment Reserve	37,228		
Total	**186,412**	**250,000**	**0**
Reimbursed Expense	(2,422)		
Total	**(2,422)**	**0**	**0**
Page Total	**1,224,251**	**1,479,350**	**1,276,550**

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

City of Leoti 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance, Fire & Equipment	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	36,685	68,188	98,062
Receipts:			
Ad Valorem Tax	25,442	24,484	xxxxxxxxxxxxxxxx
Delinquent Tax	686	132	126
Motor Vehicle Tax	5,648	5,159	5,029
Recreational Vehicle Tax	68	57	65
16/20M Vehicle Tax	99	96	80
Commercial Vehicle Tax		284	263
Watercraft Tax		17	17
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-440	-355	-522
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,503	29,874	5,058
Resources Available:	68,188	98,062	103,120
Expenditures:			
Capital Outlay			127,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	127,000
Unencumbered Cash Balance Dec 31	68,188	98,062	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	31,000	97,000	127,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			127,000
Tax Required			23,880
Delinquent Comp Rate:	4.0%		955
Amount of 2022 Ad Valorem Tax			24,835

Adopted Budget 0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	4.0%		0
Amount of 2022 Ad Valorem Tax			0

CPA Summary
No assurance is provided.

City of Leoti 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	114,659	194,623	194,934
Receipts:			
State of Kansas Gas Tax	41,630	39,650	40,260
County Transfers Gas		0	0
Transfer from Water	400,000		
Transfer from Sanitation	100,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**541,630**	**39,650**	**40,260**
Resources Available:	**656,289**	**234,273**	**235,194**
Expenditures:			
Contractual Services	16,410	39,339	235,194
Capital Outlay	838,002		
Federal Aid (Budget Credit)	-392,746		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**461,666**	**39,339**	**235,194**
Unencumbered Cash Balance Dec 31	194,623	194,934	0
2021/2022/2023 Budget Authority Amount	716,912	39,339	235,194

Adopted Budget

Water Operating	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,545,211	1,027,258	665,461
Receipts:			
Water Sales	651,989	575,000	575,000
Penalties	5,322	5,000	5,000
Installations/Connections	2,565	1,500	1,500
Coin Box Sales	6,243	4,500	4,500
Interest on Idle Funds			
Interest on Idle Funds			
Miscellaneous	11,299		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**677,418**	**586,000**	**586,000**
Resources Available:	**2,222,629**	**1,613,258**	**1,251,461**
Expenditures:			
Personal Services	72,465	125,000	125,000
Contractual Services	157,670	128,700	128,700
Commodities	70,684	55,000	55,000
Capital Outlay	0	150,000	150,000
Debt Service:			
Principal	42,795	44,158	45,372
Interest	51,757	44,939	43,724
Additional Debt Service	200,000		400,000
Transfer to Water Reserve	200,000	400,000	200,000
Transfer to Special Street & Highway	400,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,195,371**	**947,797**	**1,147,796**
Unencumbered Cash Balance Dec 31	1,027,258	665,461	103,665
2021/2022/2023 Budget Authority Amount	1,353,252	953,297	1,147,796

CPA Summary
No assurance is provided.

City of Leoti 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation Operating	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	369,552	275,158	165,158
Receipts:			
Sanitation Collection Fees	264,532	265,000	265,000
Penalties	2,517		
Containers Sold	2,290		
Interest on Idle Funds			
Miscellaneous	1,002		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**270,341**	**265,000**	**265,000**
Resources Available:	**639,893**	**540,158**	**430,158**
Expenditures:			
Personal Services	90,833	95,000	95,000
Contractual Services	17,387	25,000	25,000
Commodities	31,515	30,000	30,000
Capital Outlay	0	0	50,000
Transfer to General		100,000	100,000
Transfer to Sanitation Reserve	25,000	25,000	25,000
Transfer to Equipment Reserve	100,000	100,000	100,000
Transfer to Special Highway	100,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**364,735**	**375,000**	**425,000**
Unencumbered Cash Balance Dec 31	275,158	165,158	5,158
2021/2022/2023 Budget Authority Amoun	425,000	425,000	425,000

Adopted Budget

Sewer Operating	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	349,384	230,871	122,943
Receipts:			
Sanitation Collection Fees	214,965	215,000	215,000
Penalties	1,824	2,000	2,000
Interest on Idle Funds			
Miscellaneous	267		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**217,056**	**217,000**	**217,000**
Resources Available:	**566,440**	**447,871**	**339,943**
Expenditures:			
Personal Services	56,591	46,000	60,000
Contractual Services	38,997	40,000	40,000
Commodities	14,877	19,000	20,000
Capital Outlay	0		
Debt Service:			
Principal	17,267	14,378	14,821
Interest	7,837	5,550	5,107
Additional Principal	100,000	100,000	100,000
Transfer to General Fund	100,000	100,000	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	335,569	324,928	339,928
Unencumbered Cash Balance Dec 31	230,871	122,943	15
2021/2022/2023 Budget Authority Amoun	340,921	335,475	339,928

CPA Summary
No assurance is provided.

City of Leoti 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Storm Water Operating	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	70,625	78,624	51,524
Receipts:			
Storm Water Fees	8,716	8,800	8,800
Penalties	93	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,809**	**8,900**	**8,900**
Resources Available:	**79,434**	**87,524**	**60,424**
Expenditures:			
Contractual Services	810	3,000	3,000
Commodities		3,000	3,000
Capital Outlay		30,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**810**	**36,000**	**56,000**
Unencumbered Cash Balance Dec 31	78,624	51,524	4,424
2021/2022/2023 Budget Authority Amoun	56,000	56,000	56,000

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary
No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Reserve		**Fire Equipment Reserve**		**Equipment Reserve**		**Saturday Cinema**		**Capital Improve - Genera**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	90,000	Cash Balance Jan 1	163,600	Cash Balance Jan 1	559,049	Cash Balance Jan 1	3,276	Cash Balance Jan 1	7,500	823,425
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Operating Transfer In	37,228	Operating Transfer In	249,184	Donations	2,100			
Total Receipts	0	Total Receipts	37228	Total Receipts	249184	Total Receipts	2100	Total Receipts	0	288,512
Resources Available:	90,000	Resources Available:	200,828	Resources Available:	808,233	Resources Available:	5,376	Resources Available:	7,500	1,111,937
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	185,675	Contractual Services	3,001			
						Commodities	119			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	185,675	Total Expenditures	3,120	Total Expenditures	0	188,795
Cash Balance Dec 31	90,000	Cash Balance Dec 31	200,828	Cash Balance Dec 31	622,558	Cash Balance Dec 31	2,256	Cash Balance Dec 31	7,500	923,142 **
										923,142 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sanitation Reserve**		**Sidewalk Project**		**ARPA**		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	770,098	Cash Balance Dec 31	102,112	Cash Balance Dec 31	72,728	Cash Balance Dec 31	0	Cash Balance Dec 31		944,938
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Water	200,000	Operating Transfer In	25,000			Federal Aid	110,489			
Total Receipts	200,000	Total Receipts	25000	Total Receipts	0	Total Receipts	110489	Total Receipts	0	335,489
Resources Available:	970,098	Resources Available:	127,112	Resources Available:	72,728	Resources Available:	110,489	Resources Available:	0	1,280,427
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	970,098	Cash Balance Dec 31	127,112	Cash Balance Dec 31	72,728	Cash Balance Dec 31	110,489	Cash Balance Dec 31	0	1,280,427 **
										1,280,427 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided.

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leoti
will meet on September 6, 2022 at 6:15 PM at Leoti City Hall, Leoti, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at Leoti City Hall, Leoti, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,224,251	70.029	1,479,350	68.468	1,276,550	538,898	66.463
Ambulance, Fire & Equipme		3.650		3.430	127,000	24,835	3.063
Special Highway	461,666		39,339		235,194		
Water Operating	1,195,371		947,797		1,147,796		
Sanitation Operating	364,735		375,000		425,000		
Sewer Operating	335,569		324,928		339,928		
Storm Water Operating	810		36,000		56,000		
Non-Budgeted Funds-A	188,795						
Non-Budgeted Funds-B							
Totals	3,771,197	73.679	3,202,414	71.898	3,607,468	563,733	69.526
						*Revenue Neutral Rate***	*65.260*
Less: Transfers	1,111,412		975,000		400,000		
Net Expenditure	2,659,785		2,227,414		3,207,468		
Total Tax Levied	532,203		529,142		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,223,255		7,359,622		8,108,297		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	2,118,765		1,876,934		1,634,139		
Revenue Bonds	0		0		0		
Other	425,532		302,209		184,942		
Lease Purchase Principal	0		0		0		
Total	2,544,297		2,179,143		1,819,081		

*Tax rates are expressed in mills

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

Jeannine Hassell
Official Title: City Clerk

City of Leoti

2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	527,112	65.009	11,333
Debt Service			0
Library			0
Ambulance, Fire & E	24,292	2.996	522
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	551,404	68.005	11,855

2022 July 1 Valuation: 8,108,297

Valuation Factor: 8,108.297

Neighborhood Revitalization Subj to Rebate: 174,334

Neighborhood Revitalization factor: 174.334

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
City

[First and last published in *The Wichita County Native Sun*, Thursday, August 25, 2022.]

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leoti

will meet on September 6, 2022 at 6:15 PM at Leoti City Hall, Leoti, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at Leoti City Hall, Leoti, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,224,251	70.029	1,479,350	68.468	1,276,550	538,898	66.463
Ambulance, Fire & Equipmc		3.650		3.430	127,000	24,835	3.063
Special Highway	461,666		39,339		235,194		
Water Operating	1,195,371		947,797		1,147,796		
Sanitation Operating	364,735		375,000		425,000		
Sewer Operating	335,569		324,928		339,928		
Storm Water Operating	810		36,000		56,000		
Non-Budgeted Funds-A	188,795						
Non-Budgeted Funds-B							
Totals	3,771,197	73.679	3,202,414	71.898	3,607,468	563,733	69.526
					*Revenue Neutral Rate***		65.260
Less: Transfers	1,111,412		975,000		400,000		
Net Expenditure	2,659,785		2,227,414		3,207,468		
Total Tax Levied	532,203		529,142		xxxxxxxxxxxxxxxxx		
Assessed Valuation	7,223,255		7,359,622		8,108,297		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	2,118,765		1,876,934		1,634,139		
Revenue Bonds	0		0		0		
Other	425,532		302,209		184,942		
Lease Purchase Principal	0		0		0		
Total	2,544,297		2,179,143		1,819,081		

*Tax rates are expressed in mills

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

Jeannine Hassell

Official Title: City Clerk

Resolution No. 2022-05

A RESOLUTION OF THE CITY OF LEOTI, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Leoti was calculated as 65.26 mills by the Wichita County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Leoti will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Goveruing Body held a hearing on September 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Leoti, having heard testimony, still fmds it necessary to exceed the Revenue Neutral Rate.

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

The City of Leoti shall levy a property tax rate exceeding the Revenue Neutral Rate of 65.26 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 6th day of **September, 2022** and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

CITY OF LEOTI SEAL LEOTI, KANSAS

Roll Call Vote

A Roll Call Vote of the **City of Leoti** To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on **September 6, 2022**
Resolution No. 2022-05

Governing Body Member	Yes	No	No Vote
Council President Greg Graff	✓		
Tyrrell Tankersley			
Derek Meyer	✓		
Tammi Meyer-Givens			
Kelma Burch	✓		
Mayor Charlie Hughes			✓
TOTAL			

Certified: Jennie Hussell

CITY OF LEOTI SEAL LEOTI KANSAS