

**CERTIFICATE**  
To the Clerk of Riley County, State of Kansas  
We, the undersigned, officers of  
**City of Leonardville**

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 2024; and  
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>	Page No.			
Allocation of MVT, RVT, and 16/20M Veh Tax	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	6			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	499,844	78,095	26.264
Library	10-113	6,700	5,270	1.772
Special Highway		29,406		
Water Works		160,719		
Sewer Utility		195,180		
<b>Totals</b>	xxxxxx	891,849	83,365	28.036
				County Clerk's Use Only
Combined Rate and Budget Hearing Notice	11			2,973,414
RNR Hearing Notice	12			
Neighborhood Revitalization				
				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 24.486

Assisted by:  
Sink, Gordon & Associates, LLP  
Public Accountants  
Address:  
727 Poyntz Ave  
Manhattan, KS 66502  
Email:  
jkujath@sinkgordon.com

*Joe Geisler* \_\_\_\_\_ Joe Geisler  
*Mitch Knight* \_\_\_\_\_ Mitch Knight  
*Jeanne Richter* \_\_\_\_\_ Jeanne Richter  
*Raye Kueas* \_\_\_\_\_ Raye Kueas

Date Attested: 10-27 /2023  
*[Signature]*  
County Clerk

*Larry Wendland* \_\_\_\_\_ Larry Wendland  
Governing Body





1. 2)

.

2. 3)

3. 4)

City of Leonardville

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	67,937	8,696	126	15	308	80
Library	4,824	618	9	1	22	6
<b>TOTAL</b>	<b>72,761</b>	<b>9,314</b>	<b>135</b>	<b>16</b>	<b>330</b>	<b>86</b>

County Treas Motor Vehicle Estimate 9,314

County Treas Recreational Vehicle Estimate 135

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 330

County Treas Watercraft Tax Estimate 86

Motor Vehicle Factor 0.12801

Recreational Vehicle Factor 0.00186

16/20 Vehicle Factor 0.00022

Commercial Vehicle Factor 0.00454

Watercraft Factor 0.00118



City of Leonardville

2024

Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2022</b>	<b>Current Amount for 2023</b>	<b>Proposed Amount for 2024</b>	<b>Transfers Authorized by Statute</b>
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
Revenue Bonds:											
None											
<b>Total Revenue Bonds</b>					0			0	0	0	0
Other:											
None											
<b>Total Other</b>					0			0	0	0	0
<b>Total Indebtedness</b>					0			0	0	0	0



**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 2023	Payments Due 2023	Payments Due 2024
None					0	0	0
<b>Totals</b>					0	0	0

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



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2024**

Library found in: City of Leonardville  
Riley County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$4,824	\$5,270
Delinquent Tax	\$134	\$0
Motor Vehicle Tax	\$682	\$618
Recreational Vehicle Tax	\$9	\$9
16/20M Vehicle Tax	\$1	\$1
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$5,650	\$5,898
Difference in Total Taxes:	\$248	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,718,940	\$2,971,513
Did Assessed Valuation Decrease?	No	
Levy Rate	1.774	1.774
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	455,017	402,058	242,280
Receipts:			
Ad Valorem Tax	60,277	67,937	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,867	2,000	
Motor Vehicle Tax	9,094	10,100	8,696
Recreational Vehicle Tax	124	150	126
16/20M Vehicle Tax	18	20	15
Commercial Vehicle Tax	331	350	308
Watercraft Tax	62	70	80
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	1,051
Compensating Use Tax	20,472	23,000	24,150
Local Sales Tax	65,592	68,000	71,400
Franchise Tax	15,907	16,702	17,538
Licenses	425	425	425
Building Permits	50	50	50
Charges for Service - Refuse	40,973	43,021	45,170
Community Building Rents	1,770	1,850	1,940
Cemetery	60	120	120
ARPA	32,887	0	0
Sale of Equipment	7,582	0	0
Interest on Idle Funds	4,576	4,000	4,200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	5,536	4,000	4,200
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>267,603</b>	<b>241,795</b>	<b>179,469</b>
<b>Resources Available:</b>	<b>722,620</b>	<b>643,853</b>	<b>421,749</b>
Expenditures:			
Personal Services	154,760	162,500	170,625
Contractual Services	104,340	109,557	111,503
Commodities	60,967	64,016	67,216
Capital Outlay	0	65,000	150,000
Bank Charges	495	500	500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>320,562</b>	<b>401,573</b>	<b>499,844</b>
Unencumbered Cash Balance Dec 31	402,058	242,280	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	518,311	533,964	499,844
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	499,844
		Tax Required	78,095
Delinquent Comp Rate:	0.0%		0
		Amount of 2023 Ad Valorem Tax	<b>78,095</b>

CPA Summary
-------------



City of Leonardville

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80	0	774
Receipts:			
Ad Valorem Tax	4,281	4,824	XXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	134	0	0
Motor Vehicle Tax	682	900	618
Recreational Vehicle Tax	9	10	9
16/20M Vehicle Tax	1	5	1
Commercial Vehicle Tax	25	30	22
Watercraft Tax	5	5	6
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>5,137</b>	<b>5,774</b>	<b>656</b>
<b>Resources Available:</b>	<b>5,217</b>	<b>5,774</b>	<b>1,430</b>
Expenditures:			
Operating Expenditures	5,217	5,000	6,700
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,217</b>	<b>5,000</b>	<b>6,700</b>
Unencumbered Cash Balance Dec 31	0	774	XXXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	5,633	6,272	6,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,700
		Tax Required	5,270
	Delinquent Comp Rate:	0.0%	0
	Amount of 2023 Ad Valorem Tax		5,270
CPA Summary			



City of Leonardville

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	16,586	16,664	15,851
<b>Receipts:</b>			
State of Kansas Gas Tax	11,738	11,750	11,660
County Transfers Gas	1,245	960	960
Gravel & Sand	831	900	935
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,814</b>	<b>13,610</b>	<b>13,555</b>
<b>Resources Available:</b>	<b>30,400</b>	<b>30,274</b>	<b>29,406</b>
<b>Expenditures:</b>			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	13,736	14,423	15,144
Capital Outlay	0	0	0
Cash Forward (2024 column)	0	0	14,262
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>13,736</b>	<b>14,423</b>	<b>29,406</b>
Unencumbered Cash Balance Dec 31	16,664	15,851	0
2022/2023/2024 Budget Authority Amount:	26,506	22,096	29,406

Adopted Budget <b>Water Works</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,733	61,877	88,277
<b>Receipts:</b>			
Charges to Customers	65,707	68,992	72,442
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>65,707</b>	<b>68,992</b>	<b>72,442</b>
<b>Resources Available:</b>	<b>102,440</b>	<b>130,869</b>	<b>160,719</b>
<b>Expenditures:</b>			
Personal Services	0	0	0
Contractual Services	34,319	36,035	37,837
Commodities	6,244	6,557	6,884
Capital Outlay	0	0	0
Cash Forward (2024 column)	0	0	115,998
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>40,563</b>	<b>42,592</b>	<b>160,719</b>
Unencumbered Cash Balance Dec 31	61,877	88,277	0
2022/2023/2024 Budget Authority Amount:	67,764	119,233	160,719

CPA Summary
-------------



City of Leonardville

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	111,977	128,006	144,956
<b>Receipts:</b>			
Charges to Customers	45,554	47,831	50,224
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>45,554</b>	<b>47,831</b>	<b>50,224</b>
<b>Resources Available:</b>	<b>157,531</b>	<b>175,837</b>	<b>195,180</b>
<b>Expenditures:</b>			
Personal Services	29,320	30,666	32,197
Contractual Services	205	215	230
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2024 column)	0	0	162,753
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>29,525</b>	<b>30,881</b>	<b>195,180</b>
Unencumbered Cash Balance Dec 31	128,006	144,956	0
2022/2023/2024 Budget Authority Amount:	145,399	164,477	195,180

CPA Summary
-------------



**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**City of Leonardville**

will meet on September 5, 2023 at 7:30PM at Leonardville Community Building 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 City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	320,562	24.991	401,573	24.987	499,844	78,095	26.281	
Library	5,217	1.775	5,000	1.774	6,700	5,270	1.774	
Special Highway	13,736		14,423		29,406			
Water Works	40,563		42,592		160,719			
Sewer Utility	29,525		30,881		195,180			
<b>Totals</b>	<b>409,603</b>	<b>26.766</b>	<b>494,469</b>	<b>26.761</b>	<b>891,849</b>	<b>83,365</b>	<b>28.055</b>	
					<i>Revenue Neutral Rate**</i>			<b>24.486</b>
Less: Transfers	0		0		0			
Net Expenditure	409,603		494,469		891,849			
Total Tax Levied	69,022		72,761		XXXXXXXXXXXXXXXXXXXX			
Assessed Valuation	2,578,709		2,718,940		2,971,513			
Outstanding Indebtedness, January 1,	2021		2022		2023			
G.O. Bonds	0		0		0			
Revenue Bonds	0		0		0			
Other	0		0		0			
Lease Purchase Principal	0		0		0			
Total	0		0		0			

\*Tax rates are expressed in mills

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

**Deandra Anderson**

City Official Title: City Clerk



## Motion to Exceed Revenue Neutral Rate

I, (name) Joe Geisler move to approve the Resolution to Exceed the Revenue Neutral Rate as provided by the Riley County Clerk's Office.

Seconder Mitch Knight  
(name)

The motion has been seconded, All in favor? All Opposed?

## Roll Call Vote

A Roll Call Vote of the (Governing Body) City of Leonardville To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on

September 5, 2023  
(date)

Resolution No. 2023-1

Governing Body Member	Yes	No	No Vote
<u>Joe Geisler</u>	<input checked="" type="checkbox"/>		
<u>Mitch Knight</u>	<input checked="" type="checkbox"/>		
<u>Jeanne Richter</u>	<input checked="" type="checkbox"/>		
<u>Kaye Lucas</u>	<input checked="" type="checkbox"/>		
<b>TOTAL</b>	<b>4</b>	<b>0</b>	<b>0</b>

Certified: Shondra K Anderson City Clerk





# Riley Countian

P.O. Box 333 • 120 S. Broadway • Riley, Kansas 66531  
785-485-2290  
Fax: 785-485-2290

State of Kansas, Riley County, ss:

Donna Sullivan, being first duly sworn, deposes and says:  
That she is editor of The Riley Countian, a weekly newspaper printed in the State of Kansas, and published in and of general paid circulation on a yearly basis in Riley County, Kansas and that said newspaper is not a trade, religious or fraternal publication.


Said newspaper is a weekly, published at least weekly 50 times a year; has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the Post Office of Riley in said county, as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 16th day of AUGUST, 2023, With subsequent publication being made on the following dates:

\_\_\_\_\_, 2023  
\_\_\_\_\_, 2023  


Donna Sullivan, Editor

Subscribed and sworn before me this 16th day of AUGUST, 2023.

  
Wendy Sue Miller  
Notary Public  
(Seal)

Printers Fee \$ 56.25  
Additional copies \$ 0  
TOTAL \$ 56.25



## (Published in the Riley Countian Wednesday, August 16, 2023.)

### NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of  
**City of Leonardville**  
will meet on September 5, 2023 at 7:30PM at Leonardville Community Building 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 City Hall and will be available at this hearing.

#### BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		Proposed Estimated Tax Rate*
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	
General	320,562	24.991	401,373	24.987	499,844	78,095	26.281
Library	5,317	1.775	5,000	1.774	6,700	5,270	1.774
Special Highway	13,736		14,421		29,406		
Water Works	40,563		42,592		160,719		
Sewer Utility	29,525		30,881		195,180		
<b>Totals</b>	<b>409,603</b>	<b>26.766</b>	<b>494,469</b>	<b>26.761</b>	<b>891,849</b>	<b>83,365</b>	<b>28.055</b>

Loss: Transfers	0	0	0
Net Expenditure	409,603	494,469	891,849
Total Tax Levied	69,022	72,761	2,971,513
Assessed Valuation	2,578,709	2,718,940	2,971,513

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

\* Tax rates are expressed in mills  
\*\* Revenue Neutral Rate as defined by RSA 79-298B

Desandra Anderson  
City Official Title: City Clerk

