

2020

**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 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>		Page No.		
Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	8	543,998	57,851 <b>23,574</b>
Debt Service	10-113			
Library	12-1220		5,000	4,158 <b>1,694</b>
Special Highway		10	22,994	
Water Works		10	119,666	
Sewer Utility		11	113,963	
		11		
<b>Totals</b>		xxxxxx	805,621	62,009 <b>25,268</b>
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization				<b>2,453,996</b>
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold an Election?

62,009  
NO

Assisted by:

Sink, Gordon & Associates, LLP

Public Accountants

Address:

727 Poyntz Avenue

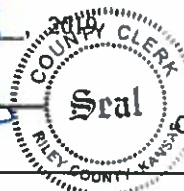
Manhattan, KS 66502

Email:

rshipley@sinkgordon.com

Date Attested: **October 31, 2019**

*[Signature]*  
County Clerk



*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
Governing Body

City of Leonardville

State of Kansas  
City  
2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 60,825
2. Library levy in 2019 budget	- \$ 4,056
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 56,769

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 9,519
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 31,898
5b. Personal property 2018	- 37,163
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 381
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	9,900
11. Total estimated valuation July 1, 2019	2,452,866
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0041
13. Percentage adjustment increase (12 times 3)	+ \$ 230
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 852
16. Total Percentage Adjustments	\$ 1,082

City of Leonardville

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	56,769	11,149	59	36	442	89
Debt Service						
Library	4,056	797	4	3	32	6
<b>TOTAL</b>	<b>60,825</b>	<b>11,946</b>	<b>63</b>	<b>39</b>	<b>474</b>	<b>95</b>

County Treas Motor Vehicle Estimate 11,946

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 39

County Treas Commercial Vehicle Tax Estimate 474

County Treas Watercraft Tax Estimate 95

Motor Vehicle Factor 0.19640

Recreational Vehicle Factor 0.00104

16/20 Vehicle Factor 0.00064

Commercial Vehicle Factor 0.00779

Watercraft Factor 0.00156

City of Leonardville

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Debt Service	General Fund	4,200	-	-	10-117a
	<b>Totals</b>	4,200	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	4,200	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 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, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0				0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0				0	0	0
Other:											
None											
Total Other					0				0	0	0
Total Indebtedness					0				0	0	0



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

**Budgeted Year: 2020**

Library found in: City of Leonardville  
Riley County

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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$4,056	\$4,158
Delinquent Tax	\$150	\$0
Motor Vehicle Tax	\$771	\$797
Recreational Vehicle Tax	\$5	\$4
16/20M Vehicle Tax	\$3	\$3
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$4,985</b>	<b>\$4,962</b>
Difference in Total Taxes:	(\$23)	
Qualify for grant:	Not Qualify	

**Second test:**

Assessed Valuation	\$2,401,991	\$2,452,866
Did Assessed Valuation Decrease?	No	
Levy Rate	1.689	1.695
Difference in Levy Rate:	0.006	
Qualify for grant:	Qualify	

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

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

City of Leonardville

2020

8

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	328,394	380,310	342,156
Receipts:			
Ad Valorem Tax	53,531	56,769	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,151	1,000	1,000
Motor Vehicle Tax	10,507	10,785	11,149
Recreational Vehicle Tax	57	72	59
16/20M Vehicle Tax	18	45	36
Commercial Vehicle Tax	480	369	442
Watercraft Tax	74	100	89
Gross Earning (Intangible) Tax		0	0
LAVTR		0	4,068
City and County Revenue Sharing		0	1,050
Local Alcoholic Liquor	3,944	4,076	4,068
Compensating Use Tax	9,712	8,000	8,000
Local Sales Tax	59,384	66,000	60,000
Franchise Tax	16,126	16,000	16,000
Licenses	685	350	400
Building Permits	70	30	30
State of Kansas	0	0	0
Cemetery	60	150	100
Charges for Service - Refuse	31,153	32,000	32,000
Community Building Rents	3,719	3,000	3,000
Transfer from Debt Service	230	4,200	0
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	1,955	500	500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,837	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	197,693	205,446	143,991
Resources Available:	526,087	585,756	486,147
Expenditures:			
Personal Services	57,409	70,000	70,000
Contractual Services	67,589	98,000	98,500
Commodities	20,575	65,000	66,000
Capital Outlay	0	10,000	208,998
Bank Charges	204	600	500
Cash Forward (2020 column)	0	0	100,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	145,777	243,600	543,998
Unencumbered Cash Balance Dec 31	380,310	342,156	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	467,812	511,660	543,998
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			543,998
Tax Required			57,851
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			57,851

CPA Summary

City of Leonardville

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	7,381	4,200	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	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	7,381	4,200	0
Expenditures:			
Principal	2,907	0	0
Interest	39	0	0
Service Fee	5	0	0
Transfer to General Fund	230	4,200	0
Cash Basis Reserve (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,181	4,200	0
Unencumbered Cash Balance Dec 31	4,200	0	XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	3,181	4,200	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	70	0	0
Receipts:			
Ad Valorem Tax	3,829	4,056	XXXXXXXXXXXXXXXX
Delinquent Tax	169	150	
Motor Vehicle Tax	782	771	797
Recreational Vehicle Tax	4	5	4
16/20M Vehicle Tax	1	3	3
Commercial Vehicle Tax	36	26	32
Watercraft Tax	5	7	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	98	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,924	5,018	842
Resources Available:	4,994	5,018	842
Expenditures:			
Operating Expenditures	4,994	5,018	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	4,994	5,018	5,000
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	5,114	5,018	5,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		5,000
	Tax Required		4,158
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			4,158

CPA Summary
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City of Leonardville

2020

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

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	20,568	15,424	9,214
Receipts:			
State of Kansas Gas Tax	11,930	11,900	11,920
County Transfers Gas	1,128	1,140	1,110
Gravel & Sand	1,619	750	750
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>14,677</b>	<b>13,790</b>	<b>13,780</b>
<b>Resources Available:</b>	<b>35,245</b>	<b>29,214</b>	<b>22,994</b>
Expenditures:			
Street Repair and Maint	19,821	20,000	22,994
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>19,821</b>	<b>20,000</b>	<b>22,994</b>
Unencumbered Cash Balance Dec 31	15,424	9,214	0
2018/2019/2020 Budget Authority Amount:	25,546	30,228	22,994

Adopted Budget Water Works	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	63,812	67,166	51,666
Receipts:			
Charges to Customers	65,528	68,000	68,000
Interest on Idle Funds	0	0	0
Miscellaneous	33	0	0
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>65,561</b>	<b>68,000</b>	<b>68,000</b>
<b>Resources Available:</b>	<b>129,373</b>	<b>135,166</b>	<b>119,666</b>
Expenditures:			
Personal Services	35,244	37,500	39,500
Contractual Services	15,441	19,000	19,500
Commodities	6,481	7,000	7,000
Capital Outlay	5,041	20,000	53,666
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>62,207</b>	<b>83,500</b>	<b>119,666</b>
Unencumbered Cash Balance Dec 31	67,166	51,666	0
2018/2019/2020 Budget Authority Amount:	126,503	120,812	119,666

CPA Summary

City of Leonardville

2020

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

Adopted Budget Sewer Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	53,307	71,963	71,963
Receipts:			
Charges to Customers	41,352	42,500	42,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>41,352</b>	<b>42,500</b>	<b>42,000</b>
<b>Resources Available:</b>	<b>94,659</b>	<b>114,463</b>	<b>113,963</b>
Expenditures:			
Personal Services	19,648	18,500	19,000
Contractual Services	1,861	10,000	10,000
Commodities	1,187	4,000	4,000
Capital Outlay	0	10,000	80,963
Cash Forward (2020 column)	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>22,696</b>	<b>42,500</b>	<b>113,963</b>
Unencumbered Cash Balance Dec 31	71,963	71,963	0
2018/2019/2020 Budget Authority Amount:	129,664	97,307	113,963

2020

NOTICE OF BUDGET HEARING

The governing body of  
City of Leonardville

will meet on August 6, 2019 at 7:30 PM at the Community Building 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 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	145,777	24.273	243,600	23.634	543,998	57,851	23.585
Debt Service	3,181		4,200				
Library	4,994	1.736	5,018	1.689	5,000	4,158	1.695
Special Highway	19,821		20,000		22,994		
Water Works	62,207		83,500		119,666		
Sewer Utility	22,696		42,500		113,963		
Totals	258,676	26.009	398,818	25.323	805,621	62,009	25.280
Less: Transfers	4,200		0		0		
Net Expenditure	254,476		398,818		805,621		
Total Tax Levied	59,679		60,825		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,294,524		2,401,991		2,452,866		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2017
0
0
10,760
0
10,760

2018
0
0
2,907
0
2,907

2019
0
0
0
0
0

\*Tax rates are expressed in mills

Deandra Anderson

City Official Title: City Clerk

The

## Riley Countian

P.O. Box 333 • 117 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 24<sup>th</sup> day of July, 2019, With subsequent publication being made on the following dates:


\_\_\_\_\_, 2019

\_\_\_\_\_, 2019

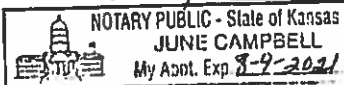
  
Donna Sullivan, Editor

Subscribed and sworn before me this 24<sup>th</sup> day of

July, 2019.



(Seal)



Notary Public

Printers Fee

\$ 20.00

Additional copies

\$ 0

TOTAL

\$ 20.00

**COPY**