State of Kansas
City

2026

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 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	543,500	93,221	26.596
Debt Service	10-113	8			
Library	12-1220	8	7,850	6,211	1.772
Special Highway		9	25,555		
Water Works		9	178,375		
Sewer Utility		10	162,153		
		10			
Totals		xxxxxx	917,433	99,432	28.368
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			3,505,030
RNR Hearing Notice		12			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	26.477
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jacob Kujath, CPA

Address:
1960 Kimball Ave., Suite 400
Manhattan, KS 66502
Email:
jkujath@jga-cpas.com

Date Attested: 11-5, 2025

County Clerk

Seal

Governing Body

Council Member
Council Member
Council Member
Council Member

City of Leonardville

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	86,909	10,449	159	15	330	125
Library	5,895	709	11	1	22	8
TOTAL	92,804	11,158	170	16	352	133

County Treas Motor Vehicle Estimate 11,158

County Treas Recreational Vehicle Estimate 170

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 352

County Treas Watercraft Tax Estimate 133

Motor Vehicle Factor 0.12023

Recreational Vehicle Factor 0.00183

16/20 Vehicle Factor 0.00017

Commercial Vehicle Factor 0.00379

Watercraft Factor 0.00143

City of Leonardville

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	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 Leonardville

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:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Leonardville

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					0	0	0
				Totals	**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: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$5,895	$6,211
Delinquent Tax	$350	$0
Motor Vehicle Tax	$601	$709
Recreational Vehicle Tax	$10	$11
16/20M Vehicle Tax	$1	$1
	$0	$0
TOTAL TAXES	$6,857	$6,932
Difference in Total Taxes:	$75	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,326,397	$3,505,030
Did Assessed Valuation Decrease?	No	
Levy Rate	1.772	1.772
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.

City of Leonardville 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	415,795	348,404	235,901
Receipts:			
Ad Valorem Tax	69,544	86,909	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,876	4,800	
Motor Vehicle Tax	9,736	8,908	10,449
Recreational Vehicle Tax	170	154	159
16/20M Vehicle Tax	15	15	15
Commercial Vehicle Tax	308	329	330
Watercraft Tax	91	132	125
Gross Earning (Intangible) Tax	0	0	0
City and County Revenue Sharing	24,554	25,000	25,000
Compensating Use Tax	17,145	22,000	22,000
Local Sales Tax	51,593	62,000	65,000
Franchise Tax	15,612	16,000	17,500
Licenses	375	400	450
Building Permits	20	50	100
Charges for Service - Refuse	51,666	53,000	55,000
Community Building Rents	3,038	3,100	3,500
Cemetery	660	700	750
Insurance Proceeds	1,875	0	0
Sale of Equipment	709	0	0
Interest on Idle Funds	10,778	6,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,755	3,500	4,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**265,519**	**292,997**	**214,378**
Resources Available:	**681,314**	**641,401**	**450,279**
Expenditures:			
Personal Services	69,012	110,000	165,000
Contractual Services	118,291	135,000	163,000
Capital Outlay	88,217	100,000	140,000
Bank Charges	366	500	500
Commodities	57,024	60,000	75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**332,910**	**405,500**	**543,500**
Unencumbered Cash Balance Dec 31	348,404	235,901	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	499,844	543,500	543,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	543,500
		Tax Required	93,221
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**93,221**

CPA Summary

City of Leonardville

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	888
Receipts:			
Ad Valorem Tax	4,693	5,895	xxxxxxxxxxxxxxxxxx
Delinquent Tax	345	350	
Motor Vehicle Tax	691	601	709
Recreational Vehicle Tax	12	10	11
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	22	22	22
Watercraft Tax	6	9	8
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,770**	**6,888**	**751**
Resources Available:	**5,770**	**6,888**	**1,639**
Expenditures:			
Operating Expenditures	5,770	6,000	7,850
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,770**	**6,000**	**7,850**
Unencumbered Cash Balance Dec 31	0	888	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,700	6,900	7,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,850
		Tax Required	6,211
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,211

CPA Summary

City of Leonardville 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	9,449	14,035	11,905
Receipts:			
State of Kansas Gas Tax	11,726	11,700	11,700
County Transfers Gas	1,002	950	950
Gravel & Sand	732	800	1,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,460**	**13,450**	**13,650**
Resources Available:	**22,909**	**27,485**	**25,555**
Expenditures:			
Commodities	3,874	10,580	20,000
Capital Outlay	5,000	5,000	5,555
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,874**	**15,580**	**25,555**
Unencumbered Cash Balance Dec 31	14,035	11,905	0
2024/2025/2026 Budget Authority Amount:	29,406	15,580	25,555

Adopted Budget **Water Works**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	78,151	62,375	70,375
Receipts:			
Charges to Customers	71,713	80,000	108,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**71,713**	**80,000**	**108,000**
Resources Available:	**149,864**	**142,375**	**178,375**
Expenditures:			
Personal Services	33,594	35,000	40,000
Contracted Services	27,763	28,500	35,000
Commodities	7,892	8,500	10,000
Capital Outlay	18,240	0	0
Cash Reserve (2026 column)	0	0	93,375
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**87,489**	**72,000**	**178,375**
Unencumbered Cash Balance Dec 31	62,375	70,375	0
2024/2025/2026 Budget Authority Amount:	160,719	177,651	178,375

CPA Summary

City of Leonardville 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	122,815	116,153	104,153
Receipts:			
Charges to Customers	46,123	52,000	58,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,123**	**52,000**	**58,000**
Resources Available:	**168,938**	**168,153**	**162,153**
Expenditures:			
Personal Services	35,328	37,000	45,000
Contracted Services	16,767	27,000	36,000
Commodities	690	0	0
Cash Reserve (2026 column)			81,153
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**52,785**	**64,000**	**162,153**
Unencumbered Cash Balance Dec 31	116,153	104,153	0
2024/2025/2026 Budget Authority Amount:	195,180	161,566	162,153

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leonardville
will meet on September 2, 2025 at 7:00 pm 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 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	Proposed Estimated Tax Rate*
General	332,910	26.264	405,500	26.127	543,500	93,221	26.596
Debt Service							
Library	5,770	1.772	6,000	1.772	7,850	6,211	1.772
Special Highway	8,874		15,580		25,555		
Water Works	87,489		72,000		178,375		
Sewer Utility	52,785		64,000		162,153		
Totals	487,828	28.036	563,080	27.899	917,433	99,432	28.368
						*Revenue Neutral Rate***	*26.477*
Less: Transfers	0		0		0		
Net Expenditure	487,828		563,080		917,433		
Total Tax Levied	83,365		92,804		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,973,414		3,326,397		3,505,030		

Outstanding Indebtedness, January 1,	2023	2024	2025
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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Leonardville
will meet on September 2, 2025 at 7:00 pm at Leonardville Community Building for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Riley County

Revenue Neutral Rate*	26.477	Proposed Tax Rate	28.368

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Resolution No. 2025-06

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

WHEREAS, the Revenue Neutral Rate for the City of Leonardville was calculated as 26.477 mills by the Riley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Leonardville shall levy a property tax rate exceeding the Revenue Neutral Rate of 26.477 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 2nd day of September, 2025 and SIGNED by the Mayor.

Larry Wendland

Larry Wendland, Mayor

Attested:

Deandra Anderson City Clerk

Deandra Anderson, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Leonardville To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 2025-06

Governing Body Member	Yes	No	No Vote
Larry Wendland, Mayor			✓
Kaye Klucas, Council Member	✓		
Merlene Hougland, Council Member	✓		
Jeff Bulk, Council Member	✓		
Whitney Knight, Council Member	✓		
TOTAL	4	0	1

Certified:

Deandra Anderson City Clerk

Deandra Anderson, City Clerk

The
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 6TH day of AUGUST, 2025, With subsequent publication being made on the following dates:

_____, 2025
_____, 2025

Donna Sullivan, Editor

Subscribed and sworn before me this 6TH day of AUGUST, 2025.

Wendy Sue Miller
Notary Public
(Seal)

WENDY SUE MILLER NOTARY PUBLIC STATE OF KANSAS My Appt. Expires 7-28-2027

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

(Published in the Riley Countian Wednesday, August 6, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Leonardville
will meet on September 2, 2025 at 7:00 pm 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.

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

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	332,910	26.264	405,500	26.127	543,500	93,331	26.596
Debt Service							
Library	5,770	1.772	6,000	1.772	7,858	6,211	1.772
Special Highway	8,874		13,580		25,555		
Water Works	87,489		72,000		178,375		
Sewer Utility	52,785		64,000		162,153		
Totals	487,828	28.036	563,080	27.899	917,433	99,432	28.368
Less: Transfers	0		0		0	Revenue Neutral Rate**	28.497
Net Expenditure	487,828		563,080		917,433		
Total Tax Levied	83,365		92,804		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,973,414		3,326,397		3,505,030		

Outstanding Indebtedness, January 1,	2023	2024	2025
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