2026

CERTIFICATE

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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	492,000	153,865	36.856
Debt Service	10-113				
Library	12-1220		4,850	4,223	1.012
Employee Benefits			50,000	6,329	1.516
Special Highway			23,652		
Water Utility			236,298		
Sewer Utility			187,673		
Refuse Utility			42,195		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	1,036,668	164,417	39.384
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,174,787
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	41.569
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Varney & Associates, CPAs

Address:
1501 Poyntz Avenue
Manhattan, KS 66503

Email:
aswartz@varney.com

Attest: 11-24, 2025

Kristina Semisch Kristina Semisch
Kyle Hrabe
Heidi Boucher
Floyd Combs Floyd Combs
Catherine M Selmeda

County Clerk

Governing Body

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

CPA Summary

State of Kansas
City

CERTIFICATE 2026

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Leon
certify that: (1) the hearing mentioned in the attached publication was held;
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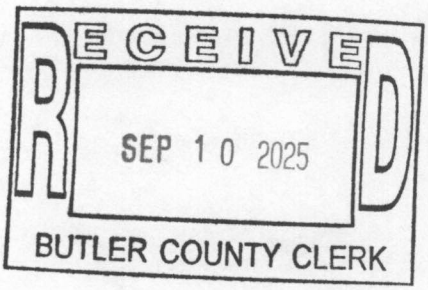


Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	492,000	153,865	
Debt Service	10-113				
Library	12-1220		4,850	4,223	
Employee Benefits			50,000	6,329	
Special Highway			23,652		
Water Utility			236,298		
Sewer Utility			187,673		
Refuse Utility			42,195		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	1,036,668	164,417	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	41.569
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Varney & Associates, CPAs

Address:
1501 Poyntz Avenue
Manhattan, KS 66503
Email:
aswartz@varney.com
Attest: 11-24 2025

County Clerk

Governing Body

CPA Summary

City of Leon 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	139,548	20,321	428	641	2,151	0
Debt Service						
Library	3,650	532	11	17	56	0
Employee Benefits	21,681	3,157	67	100	334	0
TOTAL	164,879	24,010	506	758	2,541	0

County Treas Motor Vehicle Estimate 24,010
County Treas Recreational Vehicle Estimate 506
County Treas 16/20M Vehicle Estimate 758
County Treas Commercial Vehicle Tax Estimate 2,541
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14562
Recreational Vehicle Factor 0.00307
16/20M Vehicle Factor 0.00460
Commercial Vehicle Factor 0.01541
Watercraft Factor 0.00000

City of Leon 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
Sewer	General	65,000	15,000	-	12-825d
Sewer	Equipment Reserve	5,000	5,000	-	12-825d
Refuse	Capital Improvement	5,000	5,000	-	12-825d
Sewer	Sewer Reserve	30,000	30,000	-	12-825d
Sewer	Capital Improvement	10,000	10,000	-	12-825d
Sewer	Employee Benefit	8,500	10,000	10,000	12-825d
Water	Employee Benefit	8,500	10,000	10,000	12-825d
	Totals	132,000	85,000	20,000	
	Adjustments				
	Adjusted Totals	132,000	85,000	20,000	

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

City of Leon

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	7/7/2011	9/1/2028	Variable	22,350	6,700	Mar/Sept	Sept	290	1,600	225	1,600
Series 2010	11/18/2010	9/1/2026	Variable	138,000	20,000	Mar/Sept	Sept	900	10,000	450	10,000
Total G.O. Bonds					**26,700**			**1,190**	**11,600**	**675**	**11,600**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Sewer Loan	1/27/2014	3/1/2033	2.32	776,831	372,588	Mar/Sept	Sept	8,420	40,174	7,482	41,111
KDHE Water Loan	8/1/2024	2/1/2045	1.31	649,090	405,090	Aug/Feb	Aug/Feb	5,486	17,618	5,017	18,085
Total Other					**777,678**			**13,906**	**57,792**	**12,499**	**59,196**
Total Indebtedness					**804,378**			**15,096**	**69,392**	**13,174**	**70,796**

City of Leon

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
				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 Leon
Butler County

As provided in KSA 79-2553 *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 vear.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$3,650	$4,223
Delinquent Tax	$588	$0
Motor Vehicle Tax	$12	$532
Recreational Vehicle Tax	$15	$11
16/20M Vehicle Tax	$62	$17
TOTAL TAXES	$4,327	$4,783
Difference in Total Taxes:	$456	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,735,478	$3,966,717
Did Assessed Valuation Decrease?	No	
Levy Rate	0.978	1.065
Difference in Levy Rate:	0.087	
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

City of Leon 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	104,512	128,540	44,594
Receipts:			
Ad Valorem Tax	173,363	139,548	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		23,003	20,321
Recreational Vehicle Tax		485	428
16/20M Vehicle Tax		584	641
Commercial Vehicle Tax		2,434	2,151
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Rental Income	29,010	30,000	30,000
Fines and Fees	14,306	30,000	30,000
Local Sales Tax	149,623	100,000	100,000
Franchise Tax	46,522	50,000	50,000
Transfers In	167,274		50,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,044	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	15,676	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**599,818**	**386,054**	**293,541**
Resources Available:	**704,330**	**514,594**	**338,135**

City of Leon

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026

Resources Available:	704,330	514,594	338,135
Expenditures:			
0	575,790	470,000	492,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	575,790	470,000	492,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**575,790**	**470,000**	**492,000**
Unencumbered Cash Balance Dec 31	128,540	44,594	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	375,000	505,000	492,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	492,000
		Tax Required	153,865
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	153,865

CPA Summary

City of Leon 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Personnel	122,317	125,000	125,000
Contractual	184,988	180,000	180,000
Commodities	268,485	165,000	165,000
Capital Outlay			22,000
Transfers Out			
Total	**575,790**	**470,000**	**492,000**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page 1 - Total	**575,790**	**470,000**	**492,000**

City of Leon 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**575,790**	**470,000**	**492,000**
Grand Total	**575,790**	**470,000**	**492,000**

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

City of Leon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	655	484	11
Receipts:			
Ad Valorem Tax	4,668	3,650	xxxxxxxxxxxxxxxx
Delinquent Tax		588	
Motor Vehicle Tax		12	532
Recreational Vehicle Tax		15	11
16/20M Vehicle Tax		62	17
Commercial Vehicle Tax			56
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,668**	**4,327**	**616**
Resources Available:	**5,323**	**4,811**	**627**
Expenditures:			
Payments to Library	4,839	4,800	4,850
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,839**	**4,800**	**4,850**
Unencumbered Cash Balance Dec 31	484	11	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	5,000	4,800	4,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,850
		Tax Required	4,223
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,223

CPA Summary

City of Leon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,054	1,256	20,013
Receipts:			
Ad Valorem Tax	13,832	21,681	xxxxxxxxxxxxxxxx
Delinquent Tax		1,801	
Motor Vehicle Tax		38	3,157
Recreational Vehicle Tax		46	67
16/20M Vehicle Tax		191	100
Commercial Vehicle Tax			334
Watercraft Tax			0
Transfer In	17,000	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**30,832**	**43,757**	**23,658**
Resources Available:	**36,886**	**45,013**	**43,671**
Expenditures:			
Payroll Taxes and Benefits	35,630	25,000	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**35,630**	**25,000**	**50,000**
Unencumbered Cash Balance Dec 31	1,256	20,013	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	22,000	25,000	50,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	6,329
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,329

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Leon 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	7,255	1,692	672
Receipts:			
State of Kansas Gas Tax	20,630	22,980	22,980
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,630**	**22,980**	**22,980**
Resources Available:	**27,885**	**24,672**	**23,652**
Expenditures:			
Personnel	1,117		
Contractual	800	24,000	23,652
Commodities	24,276		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,193**	**24,000**	**23,652**
Unencumbered Cash Balance Dec 31	1,692	672	0
2024/2025/2026 Budget Authority Amount	31,860	35,000	23,652

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	108,917	119,998	115,474	
Receipts:				
Customer Charges and 10% Surcharge	186,948	190,000	190,000	
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**186,948**	**190,000**	**190,000**	
Resources Available:	**295,865**	**309,998**	**305,474**	
Expenditures:				
Personnel	36,225	55,000	90,000	
Contractual	34,545	25,000	35,000	
Commodities	55,893	55,000	55,000	
Debt Service - Series 2010	11,350	10,900	10,450	
Debt Service - Water Connection Contract	5,079	2,725	0	Paid off
Debt Service - KDHE Loan	24,275	35,899	35,848	
Transfer to EB	8,500	10,000	10,000	
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**175,867**	**194,524**	**236,298**	
Unencumbered Cash Balance Dec 31	119,998	115,474	69,176	
2024/2025/2026 Budget Authority Amount	227,500	196,057	236,298	

CPA Summary

City of Leon 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	180,137	108,893	81,104
Receipts:			
User Fees	143,849	160,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**143,849**	**160,000**	**160,000**
Resources Available:	**323,986**	**268,893**	**241,104**
Expenditures:			
Personnel	102,268	65,000	65,000
Contractual	66,428	35,000	35,000
Commodities	11,771	20,000	20,000
Capital Outlay		20,000	20,000
Debt Service - Series 2011	1,851	1,890	1,825
Debt Service - KDHE	24,275	35,899	35,848
Transfer to Employee Benefits	8,500	10,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**215,093**	**187,789**	**187,673**
Unencumbered Cash Balance Dec 31	108,893	81,104	53,431
2024/2025/2026 Budget Authority Amoun	232,878	310,418	187,673

Adopted Budget

Refuse Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,315	7,195	195
Receipts:			
User Fees	40,166	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,166**	**42,000**	**42,000**
Resources Available:	**44,481**	**49,195**	**42,195**
Expenditures:			
Contractual	37,286	40,000	40,000
Commodities	0	5,000	2,195
Transfers Out	0	4,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,286**	**49,000**	**42,195**
Unencumbered Cash Balance Dec 31	7,195	195	0
2024/2025/2026 Budget Authority Amoun	55,000	50,000	42,195

CPA Summary

City of Leon

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Capital Improvements		(2) Fund Name: Equipment Reserve		(3) Fund Name: Sewer Reserve		(4) Fund Name: ondemnation & Demoliti		(5) Fund Name: Lion Pride		
Unencumbered Cash Balance Jan 1	24,379	Unencumbered Cash Balance Jan 1	69,481	Unencumbered Cash Balance Jan 1	200,000	Unencumbered Cash Balance Jan 1	18,936	Unencumbered Cash Balance Jan 1	7,497	Total 320,293
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	0	Sale of Equipment	0	Transfers In	0	Miscellaneous	5,000	Donations	0	
		Transfers In	0							
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	5,000	Total Receipts	0	5,000
Resources Available:	24,379	Resources Available:	69,481	Resources Available:	200,000	Resources Available:	23,936	Resources Available:	7,497	325,293
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenditures	16,952	Capital Outlay	68,900			Contractual	10,994	Commodities	1,028	
Total Expenditures	16,952	Total Expenditures	68,900	Total Expenditures	0	Total Expenditures	10,994	Total Expenditures	1,028	97,874
Cash Balance Dec 31	7,427	Cash Balance Dec 31	581	Cash Balance Dec 31	200,000	Cash Balance Dec 31	12,942	Cash Balance Dec 31	6,469	**227,419** **
										227,419 **

**Note: These two block figures should agree.

CPA Summary

City of Leon

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Chlorine Fund										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	290,506	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		290,506
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
CDBG Grant	625,636									
Total Receipts	625,636	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	625,636
Resources Available:	916,142	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	916,142
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	748,868									
Transfer Out	167,274									
Total Expenditures	916,142	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	916,142
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**0** **
										0 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of

City of Leon

will meet on August 5, 2024 at 6:30 PM at City Hall 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 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 Year 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	575,790	43.539	470,000	37.358	492,000	153,865	38.789
Debt Service							
Library	4,839	1.114	4,800	0.978	4,850	4,223	1.065
Employee Benefits	35,630	3.410	25,000	5.805	50,000	6,329	1.596
Special Highway	26,193		24,000		23,652		
Water Utility	175,867		194,524		236,298		
Sewer Utility	215,093		187,789		187,673		
Refuse Utility	37,286		49,000		42,195		
Non-Budgeted Funds-A	97,874						
Non-Budgeted Funds-B	916,142						
Totals	2,084,714	48.063	955,113	44.141	1,036,668	164,417	41.450
						*Revenue Neutral Rate***	*41.569*
Less: Transfers	132,000		85,000		20,000		
Net Expenditure	1,952,714		870,113		1,016,668		
Total Tax Levied	165,273		164,879		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,438,730		3,735,478		3,966,717		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	49,700		38,200		26,700		
Revenue Bonds	0		0		0		
Other	462,172		703,067		777,678		
Lease Purchase Principal	0		0		0		
Total	511,872		741,267		804,378		

*Tax rates are expressed in mills

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

Jodie Laidler

City Official Title: City Clerk/Manager

City of Leon

Published in the Butler County Times-Gazette
Aug 16, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Leon

will meet on September 2, 2025 at 6:30 PM at City Hall 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 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 Year 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	575,790	43.539	470,000	37.358	492,000	153,865	38.789
Debt Service							
Library	4,839	1.114	4,800	0.978	4,850	4,223	1.065
Employee Benefits	35,630	3.410	25,000	5.805	50,000	6,329	1.596
Special Highway	26,193		24,000		23,652		
Water Utility	175,867		194,524		236,298		
Sewer Utility	215,093		187,789		187,673		
Refuse Utility	37,286		49,000		42,195		
Non-Budgeted Funds-A	97,874						
Non-Budgeted Funds-B	916,142						
Totals	2,084,714	48.063	955,113	44.141	1,036,668	164,417	41.450
						*Revenue Neutral Rate***	*41.569*
Less: Transfers	132,000		85,000		20,000		
Net Expenditure	1,952,714		870,113		1,016,668		
Total Tax Levied	165,273		164,879		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,438,730		3,735,478		3,966,717		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	49,700		38,200		26,700		
Revenue Bonds	0		0		0		
Other	462,172		703,067		777,678		
Lease Purchase Principal	0		0		0		
Total	511,872		741,267		804,378		

*Tax rates are expressed in mills

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

Jodie Laidler

City Official Title: City Clerk/Manager

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