State of Kansas
City

2024

CERTIFICATE

To the Clerk of Coffey, State of Kansas
We, the undersigned, officers of
City of Lebo
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		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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			
Fund	**K.S.A.**				
General	12-101a	6	1,277,044	164,936	23.945
Debt Service	10-113				
Library	12-1220				
Employee Benefits		7	59,735	48,244	7.004
Special Liability		7	4,929	3,325	0.483
Law Enforcement		8	32,428	6,750	0.980
		8			
Special Highway		9	23,250		
Park & Recreation		9	81,116		
Gas		10	331,463		
Water		10	293,946		
Solid Waste		11	82,000		
Sewer		11	177,037		
Non-Budgeted Funds		12			
Totals		xxxxxx	2,362,948	223,255	32.412
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13	Final valuation:		
RNR Hearing Notice			6,888,319		
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 30.961

Assisted by:
Michael D Peroo CPA PA

Address:
14123 S Mur Len Rd
Olathe, KS 66062
Email:
mike@peroocpa.com

Date Attested: _____ 2023

County Clerk

Governing Body

City of Lebo

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	168,803	22,423	982	1,397	954	205
Debt Service						
Library						
Employee Benefits	31,722	4,214	184	263	179	38
Special Liability	3,121	415	18	26	18	0
Law Enforcement	6,345	843	37	53	36	8
TOTAL	209,991	27,895	1,221	1,739	1,187	251

County Treas Motor Vehicle Estimate 27,895

County Treas Recreational Vehicle Estimate 1,221

County Treas 16/20M Vehicle Estimate 1,739

County Treas Commercial Vehicle Tax Estimate 1,187

County Treas Watercraft Tax Estimate 251

Motor Vehicle Factor 0.13284

Recreational Vehicle Factor 0.00581

16/20 Vehicle Factor 0.00828

Commercial Vehicle Factor 0.00565

Watercraft Factor 0.00120

City of Lebo 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement	50,000	100,000	150,000	K.S.A. 12-1,118
General	Equipment Reserve	30,000	30,000	30,000	K.S.A. 12-1,117
Gas Fund	General Fund	10,000	20,000	20,000	K.S.A. 12-825d
Sewer Fund	General Fund	10,000	10,000	10,000	K.S.A. 12-825d
Solid Waste Fund	General Fund		10,000	10,000	K.S.A. 12-825d
	Totals	100,000	170,000	220,000	
	Adjustments*				
	Adjusted Totals	100,000	170,000	220,000	

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

City of Lebo

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Pollution Control	7/1/2005	3/1/2025	3.06	467,079	75,016	3/1-9/1	3/1-9/1	2,074	29,324	1,169	30,229
KDHE Water Loan	12/10/12	8/1/2034	2.16	409,864	266,672	2/1-8/1	2/1-8/1	5,654	19,692	5,227	20,119
Total Other					**341,688**			**7,728**	**49,016**	**6,396**	**50,348**
Total Indebtedness					**341,688**			**7,728**	**49,016**	**6,396**	**50,348**

City of Lebo

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
Street Project	12/4/2018	4/29/1900	4.29	231,000	135,896	28,906	28,906
				Totals	**135,896**	**28,906**	**28,906**

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

City of Lebo 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	499,320	681,035	517,187
Receipts:			
Ad Valorem Tax	151,844	168,803	xxxxxxxxxxxxxxxx
Delinquent Tax	2,093		
Motor Vehicle Tax	23,873	22,000	22,423
Recreational Vehicle Tax	1,093	998	982
16/20M Vehicle Tax	1,357	2,450	1,397
Commercial Vehicle Tax			954
Watercraft Tax			205
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	83,783	100,000	90,000
Local Sales Tax	236,104	228,000	225,000
Franchise Tax	32,171	30,576	31,000
Licenses	5,687	6,000	5,500
Swimming Pool	8,905	8,500	8,600
Fines	2,260	2,800	2,800
Infrstructure	155,710	155,710	155,710
Reimbursement	58,868	10,000	10,000
Transfer	18,000	40,000	40,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	548	350	350
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**782,296**	**776,187**	**594,921**
Resources Available:	**1,281,616**	**1,457,222**	**1,112,108**
Expenditures:			
General Administration	137,319	149,338	153,280
Law Enforcement	97,629	81,052	95,915
Parks & Recreation	48,008	40,238	96,252
Swimming Pool	39,291	39,000	41,340
Street Lights	18,948	20,000	21,200
Streets	413	500	530
Infrastructure & Capital Outlay	150,066	450,000	408,620
Debt Service	28,907	29,907	29,907
Transfer	80,000	130,000	180,000
Capital Outlay - Parks			250,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**600,581**	**940,035**	**1,277,044**
Unencumbered Cash Balance Dec 31	681,035	517,187	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	916,512	1,098,973	1,277,044
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,277,044
		Tax Required	164,936
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**164,936**

City of Lebo 2024

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration			
Salaries	58,588	60,000	63,600
Contractual	50,133	61,338	60,000
Commodities	27,889	28,000	29,680
Capital Outlay			
Other	709		
Total	**137,319**	**149,338**	**153,280**
Law Enforcement			
Salaries	71,127	60,000	68,600
Contractual	8,142	8,700	9,222
Commodities	18,360	12,352	13,093
Capital Outlay			5,000
Total	**97,629**	**81,052**	**95,915**
Parks & Recreation			
Salaries	17,885	3,500	3,710
Contractual	614	700	742
Commodities	29,359	30,000	31,800
Capital Outlay	150	6,038	60,000
Total	**48,008**	**40,238**	**96,252**
Swimming Pool			
Salaries	18,900	20,000	21,200
Contractual	4,152	4,000	4,240
Commodities	16,072	15,000	15,900
Other	167		
Total	**39,291**	**39,000**	**41,340**
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 Total	**322,247**	**309,628**	**386,787**

City of Lebo 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,194	9,486	6,613
Receipts:			
Ad Valorem Tax	31,753	31,722	xxxxxxxxxxxxxxxx
Delinquent Tax	412		
Motor Vehicle Tax	5,037	4,663	4,214
Recreational Vehicle Tax	231	204	184
16/20M Vehicle Tax	286	291	263
Commercial Vehicle Tax		198	179
Watercraft Tax		49	38
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,719**	**37,127**	**4,878**
Resources Available:	**48,913**	**46,613**	**11,491**
Expenditures:			
Employee Benefits	39,427	40,000	59,735
Cash Forward (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**39,427**	**40,000**	**59,735**
Unencumbered Cash Balance Dec 31	9,486	6,613	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	40,000	55,573	59,735
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	59,735
		Tax Required	48,244
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	48,244

Adopted Budget

Special Liability	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,255	770	1,127
Receipts:			
Ad Valorem Tax	1,388	3,121	xxxxxxxxxxxxxxxx
Delinquent Tax	30	203	
Motor Vehicle Tax	361	9	415
Recreational Vehicle Tax	20	13	18
16/20M Vehicle Tax	10	9	26
Commercial Vehicle Tax		2	18
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,809**	**3,357**	**477**
Resources Available:	**3,064**	**4,127**	**1,604**
Expenditures:			
Contractual	2,294	3,000	4,929
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,294**	**3,000**	**4,929**
Unencumbered Cash Balance Dec 31	770	1,127	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	3,000	3,357	4,929
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,929
		Tax Required	3,325
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,325

City of Lebo 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	46,900	48,356	24,701
Receipts:			
Ad Valorem Tax	263	6,345	xxxxxxxxxxxxxxxxx
Delinquent Tax	81		
Motor Vehicle Tax	1,009		843
Recreational Vehicle Tax	46		37
16/20M Vehicle Tax	57		53
Commercial Vehicle Tax			36
Watercraft Tax			8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,456**	**6,345**	**977**
Resources Available:	**48,356**	**54,701**	**25,678**
Expenditures:			
Capital Outlay		30,000	32,428
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**30,000**	**32,428**
Unencumbered Cash Balance Dec 31	48,356	24,701	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	47,128	50,000	32,428
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,428
		Tax Required	6,750
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	6,750

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

City of Lebo 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,211	13,703	18,515
Receipts:			
State of Kansas Gas Tax	23,880	23,312	24,000
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,880**	**23,312**	**24,000**
Resources Available:	**35,091**	**37,015**	**42,515**
Expenditures:			
Personnel	12,133	12,500	13,250
Commodities	9,255	6,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,388**	**18,500**	**23,250**
Unencumbered Cash Balance Dec 31	13,703	18,515	19,265
2022/2023/2024 Budget Authority Amoun	23,100	26,500	23,250

Adopted Budget **Park & Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,103	18,128	19,396
Receipts:			
Coffey County	37,868	37,868	37,868
Other	2,308		
Grant			30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**40,176**	**37,868**	**67,868**
Resources Available:	**64,279**	**55,996**	**87,264**
Expenditures:			
Personnel	7,053	8,600	9,116
Contractual	4,961	6,000	10,000
Commodities	11,842	12,000	12,000
Capital Outlay	22,295	10,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**46,151**	**36,600**	**81,116**
Unencumbered Cash Balance Dec 31	18,128	19,396	6,148
2022/2023/2024 Budget Authority Amoun	75,000	75,000	81,116

City of Lebo 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	291,784	327,840	314,985
Receipts:			
Sales	269,346	275,000	275,000
Sales Tax	6,282	6,408	6,408
Reimbursed	3,351	3,000	3,000
Interest on Idle Funds	2		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**278,981**	**284,408**	**284,408**
Resources Available:	**570,765**	**612,248**	**599,393**
Expenditures:			
Personnel	30,241	70,000	74,200
Contractual	190,725	192,500	192,500
Commodities	4,379	5,000	15,000
Taxes	9,580	9,763	9,763
Transfer	8,000	20,000	20,000
Capital Outlay			20,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**242,925**	**297,263**	**331,463**
Unencumbered Cash Balance Dec 31	327,840	314,985	267,931
2022/2023/2024 Budget Authority Amount	242,950	318,282	331,463

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	223,375	266,725	281,579
Receipts:			
Sales	283,959	280,000	280,000
Sales Tax	2,282	2,200	2,200
Reimbursements	3,327	3,000	3,000
Interest on Idle Funds	2		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**289,570**	**285,200**	**285,200**
Resources Available:	**512,945**	**551,925**	**566,779**
Expenditures:			
Personnel	46,397	60,000	63,600
Contractual	143,581	140,000	140,000
Commodities	19,215	20,000	20,000
Debt Service	25,346	25,346	25,346
Other	6,813	5,000	5,000
Capital Outlay	4,868	20,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**246,220**	**270,346**	**293,946**
Unencumbered Cash Balance Dec 31	266,725	281,579	272,833
2022/2023/2024 Budget Authority Amount	288,446	290,346	293,946

City of Lebo 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,145	30,764	30,446
Receipts:			
Sales	72,167	80,682	81,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**72,167**	**80,682**	**81,000**
Resources Available:	**94,312**	**111,446**	**111,446**
Expenditures:			
Contractual	63,548	71,000	72,000
Transfer		10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**63,548**	**81,000**	**82,000**
Unencumbered Cash Balance Dec 31	30,764	30,446	29,446
2022/2023/2024 Budget Authority Amount	67,000	84,000	82,000

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	157,451	165,748	162,648
Receipts:			
Sales	106,437	106,500	106,500
Assessments	797	797	797
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**107,234**	**107,297**	**107,297**
Resources Available:	**264,685**	**273,045**	**269,945**
Expenditures:			
Personnel	23,790	44,000	46,640
Contractual	15,292	15,000	16,000
Commodities	17,006	5,000	7,000
Debt Service	31,397	31,397	31,397
Capital Outlay	1,452	5,000	66,000
Transfer	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**98,937**	**110,397**	**177,037**
Unencumbered Cash Balance Dec 31	165,748	162,648	92,908
2022/2023/2024 Budget Authority Amount	107,397	114,397	177,037

City of Lebo

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Equipment Reserve**		**Economic Development**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	345,918	Cash Balance Jan 1	65,856	Cash Balance Jan 1	45,068	Cash Balance Jan 1		Cash Balance Jan 1		456,842
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	50,000	Transfer	30,000	Loan Payments	39,571					
				Other	110					
Total Receipts	50,000	Total Receipts	30,000	Total Receipts	39,681	Total Receipts	0	Total Receipts	0	119,681
Resources Available:	395,918	Resources Available:	95,856	Resources Available:	84,749	Resources Available:	0	Resources Available:	0	576,523
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	12,799	Tourism	2,900					
				Loans	37,935					
Total Expenditures	0	Total Expenditures	12,799	Total Expenditures	40,835	Total Expenditures	0	Total Expenditures	0	53,634
Cash Balance Dec 31	395,918	Cash Balance Dec 31	83,057	Cash Balance Dec 31	43,914	Cash Balance Dec 31	0	Cash Balance Dec 31	0	522,889 **
										522,889 **

** Note: These two block figures should agree.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lebo

will meet on September 11, 2023 at 7:00 PM at Lebo Community Building, 320 N Ogden St, Lebo, KS 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 Lebo 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	600,581	27.133	940,035	26.456	1,277,044	164,936	24.316
Debt Service							
Library							
Employee Benefits	39,427	5.674	40,000	4.972	59,735	48,244	7.112
Special Liability	2,294	0.248	3,000	0.490	4,929	3,325	0.490
Law Enforcement		0.047	30,000	0.995	32,428	6,750	0.995
Special Highway	21,388		18,500		23,250		
Park & Recreation	46,151		36,600		81,116		
Gas	242,925		297,263		331,463		
Water	246,220		270,346		293,946		
Solid Waste	63,548		81,000		82,000		
Sewer	98,937		110,397		177,037		
Non-Budgeted Funds	53,634						
Totals	1,415,105	33.102	1,827,141	32.913	2,362,948	223,255	32.913
						*Revenue Neutral Rate***	*30.961*
Less: Transfers	100,000		170,000		220,000		
Net Expenditure	1,315,105		1,657,141		2,142,948		
Total Tax Levied	190,609		209,991		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,615,749		6,380,607		6,783,119		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	435,869	389,409	341,688
Lease Purchase Principal	178,458	157,330	135,896
Total	614,327	546,739	477,584

*Tax rates are expressed in mills

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

Carrie Sloan

City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF LEBO, HEREBY NOTIFIES THE COFFEY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 32.913000. The date of our hearing is Sept 11, 2023 at 7 P.M. and will be held at 320 N. Ogden in Lebo, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Coffey County Clerk on or before August, 25, 20___.

WITNESS my hand and official seal on July 6, 2023

Eric S. Fryman

Clerk or Officer of Governing Body

CITY OF LEBO SEAL KANSAS

Resolution 2023-12

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

WHEREAS, the Revenue Neutral Rate for the City of Lebo was calculated as 30.961 mills by the Coffey County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Lebo, 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 LEBO:

The City of Lebo shall levy a property tax rate exceeding the Revenue Neutral Rate of

30.961 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 11 day of September, 2023 and **SIGNED** by the Mayor.

Eric S Ferguson, Mayor

Attested:

Carrie J. Sloan, City Clerk

CITY OF LEBO SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the Lebo City Council to approve the 2024 Lebo City Budget
Budget Hearing held on 09-11-2023
320 N. Ogden St. Lebo, Kansas

Governing Body Member	Yes	No	No Vote
Will Baker	X		
Troy Friend	X		
Jerry Headley	X		
Jamie Jasnoski			X
Jim Jones	X		
TOTAL	4		1

Certified:

I Carrie Sloan, City Clerk, certify the above roll call vote made on September 11, 2023, on adoption of the 2024 Budget

CITY OF LEBO SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the Lebo City Council on Resolution 2023-12 to Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 09-12-2022 @ 7 p.m.
320 N. Ogden St. Lebo, Kansas

Governing Body Member	Yes	No	No Vote
Will Baker	X		
Troy Friend	X		
Jerry Headley	X		
Jamie Jasnoski			X
Jim Jones	X		
TOTAL	4		1

Certified:

I Carrie Sloan, City Clerk, certify the above roll call vote made on September 11, 2023 on Resolution 2023-12

CITY OF LEBO SEAL KANSAS

AFFIDAVIT OF PUBLICATION
The Coffey County Republican
Burlington, Kansas
STATE OF KANSAS
COFFEY COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, deposeth and says that she is the publisher of THE COFFEY COUNTY REPUBLICAN, a biweekly newspaper printed in the State of Kansas, published in the city of Burlington, County of Coffey, State of Kansas, and of general circulation in Coffey County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Coffey County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Coffey County Republican

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

August 24, 2023

with subsequent publications made on the following dates:

_____, 20____
_____, 20____
_____, 20____
_____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon
Catherine R. Faimon

Subscribed and sworn to before me this 24 day of August, 2023.

Christopher Alan Faimon
Notary Public State of Kansas
My Appt Expires 3/22/2025

Notary Seal

Sig Christopher Alan Faimon
Christopher Alan Faimon

Notary Public
My commission expires 03/22/2025

AFFIDAVIT OF PUBLICATION –
The Coffey County Republican, Burlington, Kansas
Affidavit and proof of publication examined, approved and filed this _____ of _____, 20____.

Recorded in _____.

_____
Judge-Clerk of District Court

(Published in *The Coffey County Republican* on Thursday, August 24, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lebo
will meet on September 11, 2023 at 7:00 PM at Lebo Community Building, 320 N Ogden St, Lebo, KS 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 Lebo 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	600,581	27.133	940,035	26.456	1,277,044	164,936	24.316
Debt Service							
Library							
Employee Benefits	39,427	5.674	40,000	4.972	59,735	48,244	7.112
Special Liability	2,294	0.248	3,000	0.490	4,929	3,325	0.490
Law Enforcement		0.047	30,000	0.995	32,428	6,750	0.995
Special Highway	21,388		18,500		23,250		
Park & Recreation	46,151		36,600		81,116		
Gas	242,925		297,263		331,463		
Water	246,220		270,346		293,946		
Solid Waste	63,548		81,000		82,000		
Sewer	98,937		110,397		177,037		
Non-Budgeted Funds	53,634						
Totals	1,415,105	33.102	1,827,141	32.913	2,362,948	223,255	32.913
						*Revenue Neutral Rate***	*30.961*
Less: Transfers	100,000		170,000		220,000		
Net Expenditure	1,315,105		1,657,141		2,142,948		
Total Tax Levied	190,609		209,991		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	5,615,749		6,380,607		6,783,119		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
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