2025

CERTIFICATE

To the [illegible]k 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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 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	505,000	139,548	37,358
Debt Service	10-113				
Library	12-1220		4,800	3,650	0,978
Employee Benefits			25,000	21,681	5,805
Special Highway			35,000		
Water Utility			196,057		
Sewer Utility			310,418		
Refuse Utility			50,000		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	1,126,275	164,879	44,141
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					3,735,478
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 44.296

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: Nov. 21, 2024

Clatum Stafford
County Clerk

Kristina Semisch
Kyle
Michelle Boyce
Governing Body

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

CPA Summary

City of Leon

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	149,718	23,003	485	584	2,434	0
Debt Service						
Library	3,830	588	12	15	62	0
Employee Benefits	11,725	1,801	38	46	191	0
TOTAL	165,273	25,392	535	645	2,687	0

County Treas Motor Vehicle Estimate 25,392
County Treas Recreational Vehicle Estimate 535
County Treas 16/20M Vehicle Estimate 645
County Treas Commercial Vehicle Tax Estimate 2,687
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15364
Recreational Vehicle Factor 0.00324
16/20M Vehicle Factor 0.00390
Commercial Vehicle Factor 0.01626
Watercraft Factor 0.00000

City of Leon

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Sewer	General	65,000	15,000	15,000	12-825d
Sewer	Equipment Reserve	5,000	5,000	5,000	12-825d
Refuse	Capital Improvement	5,000	5,000	5,000	12-825d
Sewer	Sewer Reserve	30,000	30,000	30,000	12-825d
Sewer	Capital Improvement	10,000	10,000	10,000	12-825d
	Totals	115,000	65,000	65,000	
	Adjustments				
	Adjusted Totals	115,000	65,000	65,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Leon

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	7/7/2011	9/1/2028	Variable	22,350	8,200	Mar/Sept	Sept	351	1,500	290	1,500
Series 2010	11/18/2010	9/1/2026	Variable	138,000	30,000	Mar/Sept	Sept	1,350	10,000	900	10,000
Total G.O. Bonds					**38,200**			**1,701**	**11,500**	**1,190**	**11,500**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Sewer Loan	1/27/2014	3/1/2033	2.32	776,831	411,811	Mar/Sept	Sept	9,336	39,258	8,420	40,174
KDHE Water Loan	8/1/2024	2/1/2045			291,256	Aug/Feb	Aug/Feb	0	0	15,456	32,026
Total Other					**703,067**			**9,336**	**39,258**	**23,876**	**72,200**
Total Indebtedness					**741,267**			**11,037**	**50,758**	**25,066**	**83,700**

City of Leon

2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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

City of Leon

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	144,841	54,512	89,946
Receipts:			
Ad Valorem Tax	141,205	149,718	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		18,536	23,003
Recreational Vehicle Tax		527	485
16/20M Vehicle Tax		546	584
Commercial Vehicle Tax		2,107	2,434
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Rental Income	37,420	39,000	39,000
Fines and Fees	30,397	30,000	30,000
Local Sales Tax	99,946	115,000	125,000
Franchise Tax	47,730	50,000	50,000
Transfers In	15,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,952	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,820		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**382,470**	**410,434**	**275,506**
Resources Available:	**527,311**	**464,946**	**365,452**

City of Leon

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	527,311	464,946	365,452
Expenditures:			
0	472,799	375,000	505,000
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)	472,799	375,000	505,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**472,799**	**375,000**	**505,000**
Unencumbered Cash Balance Dec 31	54,512	89,946	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	503,290	375,000	505,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	505,000
		Tax Required	139,548
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	139,548

CPA Summary

City of Leon

2025

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Personnel	96,037	95,000	125,000
Contractual	184,097	140,000	180,000
Commodities	192,665	135,000	195,000
Capital Outlay			
Transfers Out		5,000	5,000
Total	**472,799**	**375,000**	**505,000**

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**

Page 1 - Total	**472,799**	**375,000**	**505,000**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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	**472,799**	**375,000**	**505,000**
Grand Total	**472,799**	**375,000**	**505,000**

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

City of Leon 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	654	655	473
Receipts:			
Ad Valorem Tax	4,797	3,830	xxxxxxxxxxxxxxxxx
Delinquent Tax		673	
Motor Vehicle Tax		19	588
Recreational Vehicle Tax		20	12
16/20M Vehicle Tax		76	15
Commercial Vehicle Tax			62
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,797**	**4,618**	**677**
Resources Available:	**5,451**	**5,273**	**1,150**
Expenditures:			
Payments to Library	4,796	4,800	4,800
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,796**	**4,800**	**4,800**
Unencumbered Cash Balance Dec 31	655	473	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,730	5,000	4,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,800
		Tax Required	3,650
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	3,650

See Tab A

CPA Summary

City of Leon

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,343	6,054	1,243
Receipts:			
Ad Valorem Tax	12,987	11,729	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax		1,676	
Motor Vehicle Tax		48	1,801
Recreational Vehicle Tax		49	38
16/20M Vehicle Tax		191	46
Commercial Vehicle Tax			191
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,987**	**13,689**	**2,076**
Resources Available:	**34,330**	**19,743**	**3,319**
Expenditures:			
Payroll Taxes and Benefits	28,276	18,500	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,276**	**18,500**	**25,000**
Unencumbered Cash Balance Dec 31	6,054	1,243	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	66,301	22,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	21,681
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	21,681

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

City of Leon

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,556	7,255	15,175
Receipts:			
State of Kansas Gas Tax	17,900	22,920	22,900
County Transfers Gas	3,105	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,005**	**22,920**	**22,900**
Resources Available:	**35,561**	**30,175**	**38,075**
Expenditures:			
Personnel	5,417		
Contractual	17,968	15,000	35,000
Commodities	4,921		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,306**	**15,000**	**35,000**
Unencumbered Cash Balance Dec 31	7,255	15,175	3,075
2023/2024/2025 Budget Authority Amount:	28,566	31,860	35,000

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	64,166	108,917	102,489
Receipts:			
Customer Charges and 10% Surcharge	182,187	190,000	190,000
Interest on Idle Funds			
Miscellaneous	240		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**182,427**	**190,000**	**190,000**
Resources Available:	**246,593**	**298,917**	**292,489**
Expenditures:			
Personnel	26,436	35,000	35,000
Contractual	32,827	50,000	5,000
Commodities	61,534	55,000	55,000
Debt Service - Series 2010	11,800	11,350	10,900
Debt Service - Water Connection Contract	5,079	5,078	2,675
Debt Service - KDHE Loan			47,482
Transfers		40,000	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**137,676**	**196,428**	**196,057**
Unencumbered Cash Balance Dec 31	108,917	102,489	96,432
2023/2024/2025 Budget Authority Amount:	148,784	227,500	196,057

CPA Summary

City of Leon

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	250,587	230,137	154,653
Receipts:			
User Fees	159,835	155,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**159,835**	**155,000**	**160,000**
Resources Available:	**410,422**	**385,137**	**314,653**
Expenditures:			
Personnel	65,755	60,000	65,000
Contractual	1,153	30,000	35,000
Commodities	2,918	20,000	20,000
Capital Outlay		10,000	80,000
Debt Service - Series 2011	1,908	1,890	1,825
Debt Service - KDHE	48,551	48,594	48,593
Transfer to General	15,000	15,000	15,000
Transfer to Equipment Reserve	5,000	5,000	5,000
Transfer to Capital Improvement	10,000	10,000	10,000
Transfer to Sewer Reserve	30,000	30,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**180,285**	**230,484**	**310,418**
Unencumbered Cash Balance Dec 31	230,137	154,653	4,235
2023/2024/2025 Budget Authority Amount:	349,853	232,878	310,418

Adopted Budget **Refuse Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,682	4,315	3,815
Receipts:			
User Fees	42,937	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,937**	**47,000**	**47,000**
Resources Available:	**57,619**	**51,315**	**50,815**
Expenditures:			
Contractual	48,086	40,000	40,000
Commodities	218	2,500	5,000
Transfers Out	5,000	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,304**	**47,500**	**50,000**
Unencumbered Cash Balance Dec 31	4,315	3,815	815
2023/2024/2025 Budget Authority Amount:	61,175	55,000	50,000

CPA Summary

State of Kansas
City

2025

City of Leon

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Capital Improvements		(2) Fund Name: Equipment Reserve		(3) Fund Name: Sewer Reserve		(4) Fund Name: Condemnation & Demolitio		(5) Fund Name: Lion Pride		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	41,698	Cash Balance Jan 1	55,530	Cash Balance Jan 1	170,000	Cash Balance Jan 1	18,936	Cash Balance Jan 1	10,024	296,188
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	15,000	Sale of Equipment	13,750	Transfers In	30,000	Miscellaneous	5,000	Donations	1,921	
		Transfers In	5,000							
Total Receipts	15,000	Total Receipts	18,750	Total Receipts	30,000	Total Receipts	5,000	Total Receipts	1,921	70,671
Resources Available:	56,698	Resources Available:	74,280	Resources Available:	200,000	Resources Available:	23,936	Resources Available:	11,945	366,859
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenditures	32,319	Capital Outlay	4,799			Contractual	10,994	Commodities	4,448	
Total Expenditures	32,319	Total Expenditures	4,799	Total Expenditures	0	Total Expenditures	10,994	Total Expenditures	4,448	52,560
Cash Balance Dec 31	24,379	Cash Balance Dec 31	69,481	Cash Balance Dec 31	200,000	Cash Balance Dec 31	12,942	Cash Balance Dec 31	7,497	**314,299** **
										314,299 **

**Note: These two block figures should agree.

CPA Summary

City of Leon

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Chlorine Fund										
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
CDBG Grant	700,145									
Total Receipts	700,145	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	700,145
Resources Available:	700,145	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	700,145
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	409,639									
Total Expenditures	409,639	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	409,639
Cash Balance Dec 31	290,506	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**290,506** **
										290,506 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2025

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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	472,799	43.804	375,000	43.539	505,000	139,548	37.399
Debt Service							
Library	4,796	1.121	4,800	1.114	4,800	3,650	0.978
Employee Benefits	28,276	3.430	18,500	3.410	25,000	21,681	5.811
Special Highway	28,306		15,000		35,000		
Water Utility	137,676		196,428		196,057		
Sewer Utility	180,285		230,484		310,418		
Refuse Utility	53,304		47,500		50,000		
Non-Budgeted Funds-A	52,560						
Non-Budgeted Funds-B	409,639						
Totals	1,367,641	48.355	887,712	48.063	1,126,275	164,879	44.188
						*Revenue Neutral Rate***	*44.296*
Less: Transfers	65,000		65,000		65,000		
Net Expenditure	1,302,641		822,712		1,061,275		
Total Tax Levied	111,736		165,273		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,015,023		3,438,730		3,731,323		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	61,100	49,700	38,200
Revenue Bonds	0	0	0
Other	503,986	462,172	703,067
Lease Purchase Principal	0	0	0
Total	565,086	511,872	741,267

*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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NOTICE OF BUDGET HEARING

2025

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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	472,799	43.804	375,000	43.539	505,000	139,548	37.399
Debt Service							
Library	4,796	1.121	4,800	1.114	4,800	3,650	0.978
Employee Benefits	28,276	3.430	18,500	3.410	25,000	21,681	5.811
Special Highway	28,306		15,000		35,000		
Water Utility	137,676		196,428		196,057		
Sewer Utility	180,285		230,484		310,418		
Refuse Utility	53,304		47,500		50,000		
Non-Budgeted Funds-A	52,560						
Non-Budgeted Funds-B	409,639						
Totals	1,367,641	48.355	887,712	48.063	1,126,275	164,879	44.188
						*Revenue Neutral Rate***	*44.296*
Less: Transfers	65,000		65,000		65,000		
Net Expenditure	1,302,641		822,712		1,061,275		
Total Tax Levied	111,736		165,273		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,015,023		3,438,730		3,731,323		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	61,100		49,700		38,200		
Revenue Bonds	0		0		0		
Other	503,986		462,172		703,067		
Lease Purchase Principal	0		0		0		
Total	565,086		511,872		741,267		

*Tax rates are expressed in mills

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

Jodie Laidler

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2466170

Governing Body Members

(please Print)	Yes	No	No Vote
Mayor Kristina Semisch			X
Kyle Hrabe	X		
Kyle Combs	X		
Michelle Bryant	X		
Harley Laughlin	X		
Hank Boucher	X		
	5		1

Total Attested: 6

Signatures:

Michelle Bryant

Kristina Semisch

Kyle Combs

Attested by City Clerk:

Jodie Laidler

Jodie Laidler, City Clerk