State of Kansas
City

2024

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas
We, the undersigned, officers of
City of Leona
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.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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	8,974	1,612	23.241
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,872		
ARPA- Non-Budgeted		7			
Totals		xxxxxx	12,846	1,612	23.241
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
RNR Hearing Notice					69,360
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 24.642

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: September 28, 2023

Peggy Frannen
County Clerk

Kelly Sale
Brenda Winters
Raven Sale
Rob Wink
Jamie Winters

Governing Body

City of Leona

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	1,612	243	14	10	0	24
Debt Service						
Library						
TOTAL	1,612	243	14	10	0	24

County Treas Motor Vehicle Estimate 243

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 24

Motor Vehicle Factor 0.15074

Recreational Vehicle Factor 0.00868

16/20 Vehicle Factor 0.00620

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.01489

City of Leona

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

City of Leona

2024

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

City of Leona

2024

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
None							
				Totals	**0**	**0**	**0**

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

City of Leona 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	4,574	4,820	2,821
Receipts:			
Ad Valorem Tax	1,785	1,612	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		305	243
Recreational Vehicle Tax			14
16/20M Vehicle Tax		8	10
Commercial Vehicle Tax			0
Watercraft Tax		26	24
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment			
Compensating Use Tax	1,332	1,200	1,200
Local Sales Tax	2,346	2,150	2,150
Franchise Tax	818	900	900
Interest on Idle Funds	3		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,284**	**6,201**	**4,541**
Resources Available:	**10,858**	**11,021**	**7,362**
Expenditures:			
Salaries & Wages	2,337	2,200	2,200
Employee Benefits			
Utilities	2,794	3,000	3,000
Park			
Rent			
Building Maintenance	131	2,000	2,774
Legal Fees			
Office Expenses	33	200	200
Fees & Dues	389	400	400
Budget & Publications	354	400	400
Donations			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,038**	**8,200**	**8,974**
Unencumbered Cash Balance Dec 31	4,820	2,821	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	6,315	10,760	8,974
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,974
		Tax Required	1,612
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**1,612**

CPA Summary

City of Leona 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	3,386	4,162	2,522
Receipts:			
State of Kansas Gas Tax	1,214	1,360	1,350
County Transfers Gas		0	0
Cash Adjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,214**	**1,360**	**1,350**
Resources Available:	**4,600**	**5,522**	**3,872**
Expenditures:			
Street Repair and Maint	438	3,000	3,872
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**438**	**3,000**	**3,872**
Unencumbered Cash Balance Dec 31	4,162	2,522	0
2022/2023/2024 Budget Authority Amount	0	6,146	3,872

See Tab A

Adopted Budget **ARPA- Non-Budgeted**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,815	7,030	7,030
Receipts:			
Federal Aid/Governor	3,815		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,815**	**0**	**0**
Resources Available:	**7,630**	**7,030**	**7,030**
Expenditures:			
Wages	600		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**600**	**0**	**0**
Unencumbered Cash Balance Dec 31	7,030	7,030	7,030
2022/2023/2024 Budget Authority Amount	0	0	0

See Tab A

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leona

will meet on September 4, 2023 at 7:00 PM at City Hall, 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 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	6,038	21.594	8,200	22.376	8,974	1,612	24.640
Special Highway	438		3,000		3,872		
ARPA- Non-Budgeted	600						
Totals	7,076	21.594	11,200	22.376	12,846	1,612	24.640
						*Revenue Neutral Rate***	*24.642*
Less: Transfers	0		0		0		
Net Expenditure	7,076		11,200		12,846		
Total Tax Levied	1,612		1,612		xxxxxxxxxxxxxxx		
Assessed Valuation	74,652		72,043		65,422		

*Tax rates are expressed in mills

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

Brenda Winter

City Official Title: Council Member

from New Sales Tax fund as capital improvement to County owned facility. Hall seconded the motion. Motion carried 3-0.

The Board of County Commissioners were in agreement to seek bids for replacement and repair of east and west sidewalks at the Highland Senior Citizens Center located at 102 N Kirkwood St. Highland, Kansas.

Grable made a motion to approve Title VI plans and procedures with no changes pursuant to Kansas Department of Transportation program grants. Collins seconded the motion. Motion carried 3-0.

Director Crouse-Johnson updated the County Commission on the purchase of four tires for the white 2019 Dodge Grand Caravan by Neumann Services in the amount of $682.40, approved by Chairman Grable. And installation of ceiling tiles and fans in the Highland Senior Citizens Center by Michael Stonebarger.

Clerk Peggy Franken presented the Board County Commissioners with existing 1% sales tax collections for the period of July 2023 in the amount of $53,544.82 and EMS 1% sales tax

Collins made a motion to approve repair to 2005 Komatsu wheel loader (#81) by Berry Tractor in the amount of $4,692.64. Hall seconded the motion. Motion carried 3-0.

At 9:00 A.M. bid letting for tree and brush removal on 110th Road, west of Monument Road, northeast of the old town of Doniphan was held. No bids were received. The Board of County Commissioners asked Road Office Manager Lindsay Norris to reach out to contractors to determine interest in the project.

Collins discussed with the County Commission the need to take action on repair of concrete culvert on Coronado Road, north of City of Highland, in Sections 22-23 Township 2 Range 19E. The Board of County Commissioners took no action pending discussion with representatives of the City of Highland regarding cost share on the project.

Rhonda Fernandez, CEO and President of Professional Insurance Consultants, met with the Board of County Commissioners to review bidding of County employee health in-

the regular city council meeting at 5:00 p.m.

Terry Gibson moved and Tana Snyder seconded a motion to approve the regular city council meeting minutes of July 12, 2023; July 25, 2023 and July 27, 2023 special meeting minutes. Motion carried 5-0.

Tana Snyder moved and Keith Edmonds seconded a motion to approve the bills as presented. Motion carried 5-0.

COMMUNICATIONS AND REPORTS:

Mayor Batchelder – Nothing at this time.

Attorney Parker – Presented another draft revision of the Personnel Policy for committee review; Annexation – All parties are willing although further information will be gathered and shared at the September meeting; Heinrich's Variance is scheduled for September 5, 2023 at 5:30 p.m.; and Special Purpose Vehicle Within the City Limits – Chief Winters and

Attorney Parker are reviewing and updating the current ordinance on the use of side by sides, UTV's, ATV's, 4-Wheelers and golf carts with a draft

(First published in the Kansas Chief October 12, 2023)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Leona
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*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Brenda Winter
City Official Title: Council Member

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Leona , HEREBY NOTIFIES THE Doniphan County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 24.64. The date of our hearing is September 4, 2023 at 7:00 PM and will be held at City Hall, , 406 Maple Street, Leona, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on June 15, 2023.

(Seal)

Brenda Winters
Clerk or Officer of Governing Body

Resolution No. 24-A

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

WHEREAS, the Revenue Neutral Rate for the City of Leona was calculated as 24.642 mills by the Doniphan County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 4, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Leona, 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 Leona

The City of Leona shall levy a property tax rate exceeding the Revenue Neutral Rate of 24.642 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 4 day of Sept. 2023 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Kelly Dale	✓		
Brenda Winters	✓		
Raven Sage	✓		
Mike Davis	✓		
Total			

Attested: _____