State of Kansas
City

2023

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 expenditures for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,098,973	168,803	26.456
Employee Benefits	12-16,102	8	55,573	31,722	4.972
Special Liability	75-6110	8	3,357	3,121	0.490
Law Enforcement	12-110b	9	50,000	6,345	0.995
Special Highway		10	26,500		
Park & Recreation		10	75,000		
Gas		11	318,282		
Water		11	290,346		
Solid Waste		12	84,000		
Sewer		12	114,397		
Non-Budgeted Funds-A		13			
Totals		xxxxx	2,116,428	209,991	32.913
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14	Final Valuation: 6,380,607		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 29.305

Assisted by:
Michael D Peroo CPA PA

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

Attest: _____ 2022
County Clerk

Governing Body

City of Lebo

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	157,100	22,991	1,006	1,433	978	241
Employee Benefits	31,861	4,663	204	291	198	49
Special Liability	1,388	203	9	13	9	2
Law Enforcement	260	38	2	2	2	0
TOTAL	190,609	27,895	1,221	1,739	1,187	292

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					292

Motor Vehicle Factor	0.14635				
Recreational Vehicle Factor		0.00641			
16/20M Vehicle Factor			0.00912		
Commercial Vehicle Factor				0.00623	
Watercraft Factor					0.00153

City of Lebo 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	15,000	100,000	100,000	K.S.A. 12-1,118
General Fund	Mun Eq Reserve Fund	15,000	30,000	30,000	K.S.A. 12-1,117
Gas Fund	General Fund	15,000	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	K.S.A. 12-825d
	Totals	55,000	160,000	170,000	
	Adjustments*		130000	130000	
	Adjusted Totals	55,000	30,000	40,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Lebo

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due Interest	Date Due Principal	Amount Due 2022 Interest	Amount Due 2022 Principal	Amount Due 2023 Interest	Amount Due 2023 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	103,463	3/1-9/1	3/1-9/1	2,951	28,447	2,074	29,324
KDHE Water Loan	12/10/2012	8/1/2034	2.16	409,864	285,946	2/1-8/1	2/1-8/1	6,073	19,273	5,654	19,692
Total Other					**389,409**			**9,024**	**47,720**	**7,728**	**49,016**
Total Indebtedness					**389,409**			**9,024**	**47,720**	**7,728**	**49,016**

City of Lebo

2023

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 On Jan 1, 2022	Payments Due 2022	Payments Due 2023
Street Project	12/4/2018	120	4.29	231,000	157,330	28,906	28,906
Totals					**157,330**	**28,906**	**28,906**

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

City of Lebo 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	403,489	499,323	355,311
Receipts:			
Ad Valorem Tax	152,709	157,100	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	23,119	22,100	22,991
Recreational Vehicle Tax	1,064	998	1,006
16/20M Vehicle Tax	1,344	784	1,433
Commercial Vehicle Tax		1,479	978
Watercraft Tax		187	241
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Swimming Pool	8,216	8,600	8,500
Reimbursements	86,756	10,000	10,000
Local Sales Tax	300,981	317,568	300,000
Franchise Tax	28,949	25,000	25,000
Licenses	6,389	5,000	5,000
Fines	5,178	4,000	4,000
Coffey County Infrastructure	155,710	155,710	155,710
Transferred In	25,000	30,000	40,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	346	350	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**795,761**	**738,876**	**574,859**
Resources Available:	**1,199,250**	**1,238,199**	**930,170**

City of Lebo

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,199,250	1,238,199	930,170
Expenditures:			
General Administration	127,097	138,492	146,500
Law Enforcement	88,545	78,448	120,000
Street Lighting	16,205	18,486	20,000
Parks and Recreation	32,779	52,450	57,500
Swimming Pool	38,539	47,000	48,000
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	303,165	334,876	392,000
Infrastructure	337,855	389,105	548,066
Debt Seervice	28,907	28,907	28,907
Transfer Out	30,000	130,000	130,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**699,927**	**882,888**	**1,098,973**
Unencumbered Cash Balance Dec 31	499,323	355,311	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	855,022	916,512	1,098,973
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,098,973
		Tax Required	168,803
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	168,803

City of Lebo 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
General Administration			
Personnel	50,915	61,808	60,000
Contractual	48,238	39,173	45,000
Commodities	26,924	35,850	30,000
Miscellaneous	1,020	1,661	1,500
Capital Outlay			10,000
Total	**127,097**	**138,492**	**146,500**
Law Enforcement			
Personnel	68,922	59,182	70,000
Contractual	7,355	7,460	8,000
Commodities	12,268	11,806	12,000
Capital Outlay			30,000
Total	**88,545**	**78,448**	**120,000**
Street Lighting			
Salaries			
Contractual	16,205	18,486	20,000
Commodities			
Capital Outlay			
Total	**16,205**	**18,486**	**20,000**
Parks and Recreation			
Salaries	3,174	3,500	3,500
Contractual	832	950	14,000
Commodities	22,773	28,000	25,000
Capital Outlay	6,000	20,000	15,000
Total	**32,779**	**52,450**	**57,500**
Swimming Pool			
Salaries	16,241	21,000	23,000
Contractual	3,365	14,000	10,000
Commodities	18,777	12,000	15,000
Sales Tax	156		
Total	**38,539**	**47,000**	**48,000**
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**
Page Total	**303,165**	**334,876**	**392,000**

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

City of Lebo 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,529	11,194	18,446
Receipts:			
Ad Valorem Tax	32,195	31,861	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	4,992	4,663	4,663
Recreational Vehicle Tax	200	210	204
16/20M Vehicle Tax	142	166	291
Commercial Vehicle Tax		312	198
Watercraft Tax		40	49
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,529**	**37,252**	**5,405**
Resources Available:	**41,058**	**48,446**	**23,851**
Expenditures:			
Employee Benefits	29,864	30,000	55,573
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**29,864**	**30,000**	**55,573**
Unencumbered Cash Balance Dec 31	11,194	18,446	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	40,254	40,000	55,573
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,573
		Tax Required	31,722
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	31,722

Adopted Budget **Special Liability**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,227	1,255	0
Receipts:			
Ad Valorem Tax	2,307	1,388	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	358	357	203
Recreational Vehicle Tax	14		9
16/20M Vehicle Tax	13		13
Commercial Vehicle Tax			9
Watercraft Tax			2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,692**	**1,745**	**236**
Resources Available:	**3,919**	**3,000**	**236**
Expenditures:			
Contractual Services	2,664	3,000	3,357
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,664**	**3,000**	**3,357**
Unencumbered Cash Balance Dec 31	1,255	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	2,664	3,000	3,357
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,357
		Tax Required	3,121
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,121

City of Lebo 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	39,368	46,900	43,611
Receipts:			
Ad Valorem Tax	6,455	260	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,000	934	38
Recreational Vehicle Tax	40	42	2
16/20M Vehicle Tax	37	33	2
Commercial Vehicle Tax		62	2
Watercraft Tax		8	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,532**	**1,339**	**44**
Resources Available:	46,900	48,239	43,655
Expenditures:			
Contractual			1,979
Capital Outlay		4,628	48,021
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**4,628**	**50,000**
Unencumbered Cash Balance Dec 31	46,900	43,611	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	24,971	47,128	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	6,345
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	6,345

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

City of Lebo 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,211	15,864	17,054
Receipts:			
State of Kansas Gas Tax	25,688	24,290	24,660
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,688**	**24,290**	**24,660**
Resources Available:	**36,899**	**40,154**	**41,714**
Expenditures:			
Personnel	12,291	12,100	12,500
Commodities	8,744	11,000	14,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,035**	**23,100**	**26,500**
Unencumbered Cash Balance Dec 31	15,864	17,054	15,214
2021/2022/2023 Budget Authority Amount	21,300	23,100	26,500

Adopted Budget

Park & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,207	24,103	15,961
Receipts:			
Coffey County	37,868	37,868	37,868
Misc. Fees			25,000
Interest on Idle Funds			
Miscellaneous	1,765		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,633**	**37,868**	**62,868**
Resources Available:	**63,840**	**61,971**	**78,829**
Expenditures:			
Personnel	2,365	6,200	6,500
Contractual	6,452	7,810	21,500
Commodities	12,082	12,000	12,000
Capital Outlay	18,838	20,000	35,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,737**	**46,010**	**75,000**
Unencumbered Cash Balance Dec 31	24,103	15,961	3,829
2021/2022/2023 Budget Authority Amount	40,500	75,000	75,000

City of Lebo 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Gas**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	304,879	291,784	260,861
Receipts:			
Sales - Customers	214,527	254,000	271,000
Sales Tax	4,965	5,879	5,207
Reimbursements	380	400	400
Interest on Idle Funds	2	2	2
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**219,874**	**260,281**	**276,609**
Resources Available:	**524,753**	**552,065**	**537,470**
Expenditures:			
Personnel	62,931	64,000	64,000
Contractual	138,833	196,190	209,000
Commodities	11,156	10,000	21,400
Stored Gas	12	50	30
Sales Tax and Other	5,037	5,964	3,852
Transfer	15,000	15,000	20,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**232,969**	**291,204**	**318,282**
Unencumbered Cash Balance Dec 31	291,784	260,861	219,188
2021/2022/2023 Budget Authority Amount	238,800	242,950	318,282

See Tab C

Adopted Budget

Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	194,410	223,375	238,745
Receipts:			
Water Sales - Customers	275,921	286,921	280,000
Sales Tax	1,724	1,793	1,749
Reimbursements	927	1,000	1,000
Interest on Idle Funds	2	2	2
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**278,574**	**289,716**	**282,751**
Resources Available:	**472,984**	**513,091**	**521,496**
Expenditures:			
Personnel	65,157	62,000	63,000
Costs and Services	141,832	142,000	142,000
Commodities	14,291	15,000	20,000
Debt Service	25,346	25,346	25,346
Capital Outlay		30,000	40,000
Cash Forward (2023 column)			
Miscellaneous	2,983		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**249,609**	**274,346**	**290,346**
Unencumbered Cash Balance Dec 31	223,375	238,745	231,150
2021/2022/2023 Budget Authority Amount	263,346	288,446	290,346

City of Lebo 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,461	22,145	27,145
Receipts:			
Sales - Customers	69,066	72,000	87,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,066**	**72,000**	**87,000**
Resources Available:	**85,527**	**94,145**	**114,145**
Expenditures:			
Contractual Services	63,382	67,000	74,000
Transfer Out			10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**63,382**	**67,000**	**84,000**
Unencumbered Cash Balance Dec 31	22,145	27,145	30,145
2021/2022/2023 Budget Authority Amount	63,382	67,000	84,000

Adopted Budget

Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	155,362	157,451	158,754
Receipts:			
Sales - Customer	106,150	106,000	106,000
Special Assessments	797	700	700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,947**	**106,700**	**106,700**
Resources Available:	**262,309**	**264,151**	**265,454**
Expenditures:			
Personnel	30,416	30,000	31,000
Contractual	12,011	14,000	15,000
Commodities	17,733	20,000	22,000
Capital Outlay	3,301		5,000
Debt Service	31,397	31,397	31,397
Transfer Out	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**104,858**	**105,397**	**114,397**
Unencumbered Cash Balance Dec 31	157,451	158,754	151,057
2021/2022/2023 Budget Authority Amount	106,397	107,397	114,397

0

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(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	294,960	Cash Balance Jan 1	27,956	Cash Balance Jan 1	48,689	Cash Balance Jan 1		Cash Balance Jan 1		371,605
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursement	58,878	Transfer	15,000	Loan Payments	30,223					
Transfer	15,000			Interest	9,046					
				Other	110					
Total Receipts	73,878	Total Receipts	15000	Total Receipts	39379	Total Receipts	0	Total Receipts	0	128,257
Resources Available:	368,838	Resources Available:	42,956	Resources Available:	88,068	Resources Available:	0	Resources Available:	0	499,862
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Tourism	2,500					
				Loans	40,500					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	43,000	Total Expenditures	0	Total Expenditures	0	43,000
Cash Balance Dec 31	368,838	Cash Balance Dec 31	42,956	Cash Balance Dec 31	45,068	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**456,862** **
										456,862 **

**Note: These two block figures should agree.

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lebo

will meet on September 12, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	699,927	27.866	882,888	27.133	1,098,973	168,803	26.609
Employee Benefits	29,864	5.879	30,000	5.674	55,573	31,722	5.001
Special Liability	2,664	0.421	3,000	0.248	3,357	3,121	0.492
Law Enforcement		1.178	4,628	0.047	50,000	6,345	1.000
Special Highway	21,035		23,100		26,500		
Park & Recreation	39,737		46,010		75,000		
Gas	232,969		291,204		318,282		
Water	249,609		274,346		290,346		
Solid Waste	63,382		67,000		84,000		
Sewer	104,858		105,397		114,397		
Non-Budgeted Funds-A	43,000						
Totals	1,487,045	35.344	1,727,573	33.102	2,116,428	209,991	33.102
						*Revenue Neutral Rate***	*29.305*
Less: Transfers	55,000		30,000		40,000		
Net Expenditure	1,432,045		1,697,573		2,076,428		
Total Tax Levied	192,781		190,609		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,454,641		5,615,749		6,343,749		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	481,103	435,869	389,409
Lease Purchase Principal	199,314	178,458	157,330
Total	680,417	614,327	546,739

*Tax rates are expressed in mills

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

Carrie Sloan

Official Title: City Clerk

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 11, 2022
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 11 day of August, 2022.

Notary Seal

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

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 11, 2022)

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Lebo
will meet on September 12, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	699,927	27.866	882,888	27.133	1,098,973	168,803	26.609
Employee Benefits	29,864	5.879	30,000	5.674	55,573	31,722	5.001
Special Liability	2,664	0.421	3,000	0.248	5,357	3,121	0.492
Law Enforcement		1.178	4,628	0.047	50,000	6,345	1.000
Special Highway	21,035		23,100		26,500		
Park & Recreation	39,737		46,010		75,000		
Gas	232,969		391,204		318,282		
Water	249,609		274,346		290,346		
Solid Waste	63,382		67,000		84,000		
Sewer	104,858		105,397		114,397		
Non-Budgeted Funds-A	43,000						
Totals	1,497,045	35.344	1,727,573	33.102	2,116,428	209,991	33.102
						*Revenue Neutral Rate***	29.305
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Carrie Sloan
Official Title City Clerk

Resolution 2022-11

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 29.305000 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 12, 2022 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 29.305000 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 12 day of September, 2022 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 2023 Lebo City Budget
Budget Hearing held on 09-12-2022
320 N. Ogden St. Lebo, Kansas

Governing Body Member	Yes	No	No Vote
Will Baker	✓		
Troy Friend	✓		
Jerry Headley	✓		
Jamie Jasnoski	✓		
Jim Jones	✓		
TOTAL	5	0	0

Certified:

I Carrie Sloan, City Clerk, certify the above roll call vote made on September 12, 2022, on adoption of the 2023 Budget

CITY OF LEBO — CITY CLERK — COFFEY COUNTY, KANSAS