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 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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	375,000	149,718	43.539
Debt Service	10-113				
Library	12-1220		5,000	3,830	1.114
Employee Benefits			22,000	11,725	3.410
Law Enforcement					
Special Highway			31,860		
Water Utility			227,500		
Sewer Utility			232,878		
Refuse Utility			55,000		
Non-Budgeted Funds-A					
Totals		xxxxxx	949,238	165,273	48.063
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
3,438,730
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate	32.693

Assisted by:
Varney & Associates, CPAs, LLC

Address:
1501 Poyntz Avenue
Manhattan, KS 66502
Email:
aswartz@varney.com

Attest: Nov. 9, 2023
Chatum Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Joel Lovesee
Kristina Semisch
Kyle Hrabe
Lori Ebersold

Governing Body

CPA Summary

City of Leon

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	99,170	18,536	527	546	2,107	0
Debt Service						
Library	3,598	673	19	20	76	0
Employee Benefits	8,968	1,676	48	49	191	0
Law Enforcement						
TOTAL	111,736	20,885	594	615	2,374	0

County Treas Motor Vehicle Estimate	20,885				
County Treas Recreational Vehicle Estimate		594			
County Treas 16/20M Vehicle Estimate			615		
County Treas Commercial Vehicle Tax Estimate				2,374	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.18691				
Recreational Vehicle Factor		0.00532			
16/20M Vehicle Factor			0.00550		
Commercial Vehicle Factor				0.02125	
Watercraft Factor					0.00000

City of Leon 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
	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.

City of Leon

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	7/7/2011	9/1/2028	Variable	22,350	9,700	Mar/Sept	Sept	408	1,500	350	1,500
Series 2010	11/18/2010	9/1/2026	Variable	138,000	40,000	Mar/Sept	Sept	1,800	10,000	1,350	10,000
Total G.O. Bonds					**49,700**			**2,208**	**11,500**	**1,700**	**11,500**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Water Loan	1/27/2014	3/1/2033	2.32	776,831	450,139	Mar/Sept	Sept	10,231	38,362	9,336	39,258
Total Other					**450,139**			**10,231**	**38,362**	**9,336**	**39,258**
Total Indebtedness					**499,839**			**12,439**	**49,862**	**11,036**	**50,758**

City of Leon

2024

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, 2023	Payments Due 2023	Payments Due 2024
Totals					**0**	**0**	**0**

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

City of Leon 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	247,162	144,841	50,566
Receipts:			
Ad Valorem Tax	123,073	99,170	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		19,962	18,536
Recreational Vehicle Tax		383	527
16/20M Vehicle Tax		669	546
Commercial Vehicle Tax		2,541	2,107
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Licenses & Permits	308		
Local Alcoholic Liquor			
Local Sales Tax	56,097	52,000	52,000
Franchise Tax	48,476	50,000	50,000
Fines, Fees & Permits	4,958	6,000	6,000
ARPA	55,931	5,000	5,000
Rental Income - Senior Housing	36,820	39,000	39,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,782	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	28,826		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**356,271**	**275,725**	**174,716**
Resources Available:	**603,433**	**420,566**	**225,282**

City of Leon

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	603,433	420,566	225,282
Expenditures:			
0	458,592	370,000	375,000
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
Sub-Total detail page	458,592	370,000	375,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**458,592**	**370,000**	**375,000**
Unencumbered Cash Balance Dec 31	144,841	50,566	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	500,776	414,051	375,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	375,000
		Tax Required	149,718
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	149,718

CPA Summary

City of Leon 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Salaries & Wages	91,584	90,000	95,000
Employee Benefits (Balance from Fund)			
Contractual	164,125	140,000	140,000
Commodities	197,883	135,000	135,000
Transfer to CIP	5,000	5,000	5,000
Total	**458,592**	**370,000**	**375,000**

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 Total	**458,592**	**370,000**	**375,000**

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

City of Leon 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	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	xxxxxxxxxxxxxxxxxx
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 Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
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

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	491	654	382
Receipts:			
Ad Valorem Tax	4,465	3,598	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		729	673
Recreational Vehicle Tax		14	19
16/20M Vehicle Tax		24	20
Commercial Vehicle Tax		93	76
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,465**	**4,458**	**788**
Resources Available:	**4,956**	**5,112**	**1,170**
Expenditures:			
Appropriations to Library	4,302	4,730	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,302**	**4,730**	**5,000**
Unencumbered Cash Balance Dec 31	654	382	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,667	4,730	5,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	3,830
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,830

CPA Summary

City of Leon 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	25,818	21,343	8,311
Receipts:			
Ad Valorem Tax	15,120	8,968	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			1,676
Recreational Vehicle Tax			48
16/20M Vehicle Tax			49
Commercial Vehicle Tax			191
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**15,120**	**8,968**	**1,964**
Resources Available:	40,938	30,311	10,275
Expenditures:			
Payroll Taxes	19,595	22,000	22,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,595**	**22,000**	**22,000**
Unencumbered Cash Balance Dec 31	21,343	8,311	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	35,000	66,301	22,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,000
		Tax Required	11,725
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	11,725

Adopted Budget **Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	22,211	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			
Fines and Fees	33,875	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,875**	**0**	**0**
Resources Available:	**56,086**	**0**	**0**
Expenditures:			
Personnel	12,221	0	0
Contractual	31,112	0	0
Commodities	12,753	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56,086**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	77,178	89,239	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

CPA Summary

City of Leon

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	6,727	14,556	9,010
Receipts:			
State of Kansas Gas Tax	21,995	23,020	22,850
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,995**	**23,020**	**22,850**
Resources Available:	**28,722**	**37,576**	**31,860**
Expenditures:			
Personnel	4,344		
Contractual	2,483	28,566	31,860
Commodities	7,339		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,166**	**28,566**	**31,860**
Unencumbered Cash Balance Dec 31	14,556	9,010	0
2022/2023/2024 Budget Authority Amount:	24,994	28,566	31,860

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,040	64,166	64,620
Receipts:			
Customer Charges	169,004	135,000	150,000
10% Surcharges	17,322	13,500	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**186,326**	**148,500**	**165,000**
Resources Available:	**217,366**	**212,666**	**229,620**
Expenditures:			
Salaries & Benefits	24,686	30,000	35,000
Contractual	56,761	45,000	50,000
Commodities	42,478	49,000	55,000
Tower Maintenance Contract	0	7,246	7,500
Debt Service - Well	24,275	11,800	20,000
Transfer to CIP	5,000	5,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**153,200**	**148,046**	**227,500**
Unencumbered Cash Balance Dec 31	64,166	64,620	2,120
2022/2023/2024 Budget Authority Amount:	164,754	148,784	227,500

CPA Summary

City of Leon

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	209,682	250,587	79,209
Receipts:			
User Charges	158,040	157,000	155,000
		2,500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**158,040**	**159,500**	**155,000**
Resources Available:	**367,722**	**410,087**	**234,209**
Expenditures:			
Personnel	55,450	48,000	60,000
Contractual	6,944	35,000	35,000
Commodities	19,741	20,000	20,000
Transfer to Sewer Reserve	30,000	30,000	30,000
Capital Outlay	0	150,000	40,000
Debt Service - Series 2011	0	45,970	45,970
Debt Service - Bluestem	0	1,908	1,908
Transfer to CIP	5,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**117,135**	**330,878**	**232,878**
Unencumbered Cash Balance Dec 31	250,587	79,209	1,331
2022/2023/2024 Budget Authority Amount:	328,975	349,853	232,878

Adopted Budget

Refuse Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	24,577	14,682	9,282
Receipts:			
Customer Charges	39,297	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,297**	**47,000**	**47,000**
Resources Available:	**63,874**	**61,682**	**56,282**
Expenditures:			
Contractual	44,192	42,400	45,000
Commodities		5,000	5,000
Transfer Out	5,000	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,192**	**52,400**	**55,000**
Unencumbered Cash Balance Dec 31	14,682	9,282	1,282
2022/2023/2024 Budget Authority Amount:	65,911	61,175	55,000

CPA Summary

City of Leon

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,673	10,024	10,024
Receipts:			
Donations	9,169	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,169**	**0**	**0**
Resources Available:	**19,842**	**10,024**	**10,024**
Expenditures:			
Commodities	9,818	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,818**	**0**	**0**
Unencumbered Cash Balance Dec 31	10,024	10,024	10,024
2022/2023/2024 Budget Authority Amount:	0	0	0

See Tab A

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		**Equipment Reserve**		**Sewer Reserve**		**Condemnation & Demoliti**		**Lion Pride**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,698	Cash Balance Jan 1	55,530	Cash Balance Jan 1	140,000	Cash Balance Jan 1	19,093	Cash Balance Jan 1	10,673	246,994
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	20,000	Transfer In	0	Transfer In	30,000	Misc	811	Misc	9,169	
Total Receipts	20,000	Total Receipts	0	Total Receipts	30000	Total Receipts	811	Total Receipts	9169	59,980
Resources Available:	41,698	Resources Available:	55,530	Resources Available:	170,000	Resources Available:	19,904	Resources Available:	19,842	306,974
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Other	968	Other	9,818	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	968	Total Expenditures	9,818	10,786
Cash Balance Dec 31	41,698	Cash Balance Dec 31	55,530	Cash Balance Dec 31	170,000	Cash Balance Dec 31	18,936	Cash Balance Dec 31	10,024	**296,188** **
										296,188 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leon

will meet on September 5, 2023 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, 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 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	458,592	38.422	370,000	32.892	375,000	149,718	43.804
Debt Service							
Library	4,302	1.404	4,730	1.193	5,000	3,830	1.121
Employee Benefits	19,595	3.475	22,000	2.974	22,000	11,725	3.430
Law Enforcement	56,086						
Special Highway	14,166		28,566		31,860		
Water Utility	153,200		148,046		227,500		
Sewer Utility	117,135		330,878		232,878		
Refuse Utility	49,192		52,400		55,000		
	9,818						
Non-Budgeted Funds-A	10,786						
Totals	892,872	43.301	956,620	37.059	949,238	165,273	48.355
						*Revenue Neutral Rate***	*32.693*
Less: Transfers	0		0		0		
Net Expenditure	892,872		956,620		949,238		
Total Tax Levied	111,762		111,736		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,581,053		3,015,023		3,417,878		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	72,400	61,100	49,700
Revenue Bonds	526,096	491,442	0
Other	0	0	450,139
Lease Purchase Principal	0	0	0
Total	598,496	552,542	499,839

*Tax rates are expressed in mills

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

Jodie Laidler

Official Title: City Clerk

Published in the Butler County Times-Gazette
Aug 12, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leon
will meet on September 5, 2023 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, 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 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	458,592	38.422	370,000	32.892	375,000	149,718	43.804
Debt Service							
Library	4,302	1.404	4,730	1.193	5,000	3,830	1.121
Employee Benefits	19,595	3.475	22,000	2.974	22,000	11,725	3.430
Law Enforcement	56,086						
Special Highway	14,166		28,566		31,860		
Water Utility	153,200		148,046		227,500		
Sewer Utility	117,135		330,878		232,878		
Refuse Utility	49,192		52,400		55,000		
	9,818						
Non-Budgeted Funds-A	10,786						
Totals	892,872	43.301	956,620	37.059	949,238	165,273	48.355
						*Revenue Neutral Rate***	*32.693*
Less: Transfers	0		0		0		
Net Expenditure	892,872		956,620		949,238		
Total Tax Levied	111,762		111,736		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,581,053		3,015,023		3,417,878		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	72,400	61,100	49,700
Revenue Bonds	526,096	491,442	0
Other	0	0	450,139
Lease Purchase Principal	0	0	0

005405 (2:2)

Total	598,496	552,542	499,839

*Tax rates are expressed in mills

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

Jodie Laidler

Official Title: City Clerk

1358200

Resolution No. 18-2023

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

WHEREAS, the Revenue Neutral Rate for the City of LEON was calculated as 32.693 mills by the BUTLER County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of LEON, 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 LEON:

The City of LEON shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.693 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 5 day of September, 2023 and **SIGNED** by the Mayor.

Kristina Semisch

Kristina Semisch, Mayor

Attested:

Jodie Laidler

Jodie Laidler, City Clerk

Governing Body Members

(please Print)	Yes	No	No Vote
Mayor Kristina Semisch			X
Geralyn Ebersohl	X		
Kyle Hrabe	X		
Bruce Proctor			absent X
Joel Lovesee	X		
Darcie Gomez			absent X
	3		2

Total

Attested: _____.

Signatures: _____

Kristina Semisch

_____

_____

_____

Attested by City Clerk:

Jodie Laidler

Jodie Laidler, City Clerk