CERTIFICATE

To the Clerk of Coffey County, State of Kansas
We, the undersigned, officers of
City of LeRoy
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 Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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		6			
Fund	**K.S.A.**				
General	12-101a	7	486,408	109,096	28.933
Debt Service	10-113				
Library	12-1220				
Special Liability	75-6110	8	114,595	18,019	4.779
Special Highway		9	16,240		
Special Parks & Recreation		9	30,285		
Infrastructure		10	1,031,179		
Equipment Reserve		10	43,971		
Water Utility		11	483,814		
Sewer Utility		11	290,676		
Solid Waste Management		12	89,930		
Non-Budgeted Funds-A		13			
Totals		xxxxxx	2,587,097	127,115	33.712
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					3,770,740
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	33.729
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

SEAL
OFFICE OF COUNTY CLERK
COFFEY COUNTY

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: _____, 2024
County Clerk

Governing Body

City of LeRoy

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	110,836	12,653	477	445	3,361	131
Debt Service						
Library						
Special Liability	16,279	1,858	70	65	494	19
TOTAL	127,115	14,511	547	510	3,855	150

County Treas Motor Vehicle Estimate	14,511				
County Treas Recreational Vehicle Estimate		547			
County Treas 16/20M Vehicle Estimate			510		
County Treas Commercial Vehicle Tax Estimate				3,855	
County Treas Watercraft Tax Estimate					150

Motor Vehicle Factor	0.11416				
Recreational Vehicle Factor		0.00430			
16/20M Vehicle Factor			0.00401		
Commercial Vehicle Factor				0.03032	
Watercraft Factor					0.00118

City of LeRoy 2025

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
Water Utility Fund	Equipment Reserve	20,000	20,000	10,000	K.S.A. 12-825d
Water Utility Fund	Solid Waste Utility	10,000	10,000	5,000	K.S.A. 12-825d
Sewer Utility Fund	Sewer Principal & Interest	91,403	91,534	91,402	K.S.A. 12-825d
Sewer Utility Fund	Water Utility Fund	0	0	100,000	K.S.A. 12-825d
	Totals	121,403	121,534	206,402	
	Adjustments*				
	Adjusted Totals	121,403	121,534	206,402	

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

City of LeRoy

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 2016	8/30/2016	8/30/2056	2.25	2,394,000	2,112,818	8/30	8/30	47,669	43,865	46,551	44,851
Total G.O. Bonds					**2,112,818**			**47,669**	**43,865**	**46,551**	**44,851**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,112,818**			**47,669**	**43,865**	**46,551**	**44,851**

City of LeRoy

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
325G Compact Track Loader	10/6/2023	48	0.00	47,960	34,496	11,499	11,499
Totals					34,496	11,499	11,499

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of LeRoy
Coffey County

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,404,224	$3,768,973
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of LeRoy 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	256,938	313,890	289,093
Receipts:			
Ad Valorem Tax	107,023	108,619	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,463	1,120	2,139
Motor Vehicle Tax	13,318	12,485	12,653
Recreational Vehicle Tax	582	609	477
16/20M Vehicle Tax	471	423	445
Commercial Vehicle Tax	3,458	3,208	3,361
Watercraft Tax	0	106	131
Gross Earning (Intangible) Tax	0	0	0
Special Assessments	0	225	0
Franchise Tax	13,119	14,066	14,066
Sales Tax	58,035	51,861	51,861
Licenses and Permits	779	874	874
Rental Receipts	3,327	4,352	4,352
Sale of Equipment	31,579	280	0
Reimbursed Expense	5,779	2,886	0
Sanitation Billings Administration	0	0	0
Fines and Forfeitures	25	0	0
Charges for Services	785	701	0
Donations	1,200	1,200	0
Grants	0	68,344	0
Operating transfer from:			
CARES Grant Fund	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	2,841	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,592	467	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**248,375**	**271,826**	**90,358**
Resources Available:	**505,314**	**585,716**	**379,451**

City of LeRoy

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	505,314	585,716	379,451
Expenditures:			
General Administration	157,390	158,318	194,679
Cemetery	11,120	12,797	21,400
Parks and Recreation	1,345	2,023	9,500
Street Department	5,312	105,312	239,614
Street Lights	16,257	18,173	21,215
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	191,423	296,623	486,408
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**191,423**	**296,623**	**486,408**
Unencumbered Cash Balance Dec 31	313,890	289,093	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	458,318	495,684	486,408
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	486,408
		Tax Required	106,957
	Delinquent Comp Rate:	2.0%	2,139
		Amount of 2024 Ad Valorem Tax	109,096

City of LeRoy 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Personal Services	55,647	58,852	67,679
Contractual Services	96,574	93,536	100,000
Commodities	4,841	5,930	20,000
Capital Outlay	328	0	7,000
Total	**157,390**	**158,318**	**194,679**
Cemetery			
Contractual Services	7,205	6,893	14,400
Commodities	1,915	3,904	5,000
Appropriations to Cemetery Assoc.	2,000	2,000	2,000
Total	**11,120**	**12,797**	**21,400**
Parks and Recreation			
Personal Services	0	0	1,000
Contractual Services	1,345	2,023	5,000
Commodities	0	0	1,500
Capital Outlay	0	0	2,000
Total	**1,345**	**2,023**	**9,500**
Street Department			
Personal Services	0	0	5,000
Contractual Services	5,312	5,312	7,000
Commodities	0	0	7,000
Capital Outlay	0	100,000	220,614
Total	**5,312**	**105,312**	**239,614**
Street Lights			
Contractual Services	15,243	17,158	20,200
Commodities	1,015	1,015	1,015
Total	**16,257**	**18,173**	**21,215**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**191,423**	**296,623**	**486,408**

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

City of LeRoy 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Liability	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	87,642	92,704	94,070
Receipts:			
Ad Valorem Tax	15,465	15,953	xxxxxxxxxxxxxxxxx
Delinquent Tax	401	165	353
Motor Vehicle Tax	1,838	1,772	1,858
Recreational Vehicle Tax	80	87	70
16/20M Vehicle Tax	131	60	65
Commercial Vehicle Tax	477	456	494
Watercraft Tax	0	15	19
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,392	18,508	2,859
Resources Available:	106,034	111,212	96,929
Expenditures:			
General Government			
Contractual Services	13,330	17,142	114,595
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,330	17,142	114,595
Unencumbered Cash Balance Dec 31	92,704	94,070	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	106,125	112,793	114,595
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,595
		Tax Required	17,666
	Delinquent Comp Rate:	2.0%	353
		Amount of 2024 Ad Valorem Tax	18,019

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	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 miscellaneous 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:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

City of LeRoy 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	732	0	1,680
Receipts:			
State of Kansas Gas Tax	12,033	14,570	14,560
County Transfers Gas	0	0	0
Sale of Materials	1,300	40	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,333**	**14,610**	**14,560**
Resources Available:	**14,065**	**14,610**	**16,240**
Expenditures:			
Street Maintenance			
Personal Services	8,905	9,419	10,361
Contractual Services	3,486	1,880	2,000
Commodities	1,674	1,631	1,631
Capital Outlay	0	0	2,248
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,065**	**12,930**	**16,240**
Unencumbered Cash Balance Dec 31	0	1,680	0
2023/2024/2025 Budget Authority Amount:	19,854	20,172	16,240

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,720	18,985	6,922
Receipts:			
County Grants	23,288	23,288	23,288
Rental Fees	100	75	75
Camping Fees	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,388**	**23,363**	**23,363**
Resources Available:	**45,107**	**42,348**	**30,285**
Expenditures:			
Culture and Recreation			
Personal Services	11,863	12,187	13,405
Contractual Services	10,749	14,411	14,411
Commodities	3,510	3,402	2,470
Capital Outlay	0	5,426	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,122**	**35,426**	**30,285**
Unencumbered Cash Balance Dec 31	18,985	6,922	0
2023/2024/2025 Budget Authority Amount:	55,853	58,637	30,285

City of LeRoy 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	735,673	826,726	917,779
Receipts:			
County Grants	113,401	113,401	113,401
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**113,401**	**113,401**	**113,401**
Resources Available:	**849,074**	**940,127**	**1,031,180**
Expenditures:			
General Government			
Contractual Services	8,599	8,599	15,000
Commodities	3,590	3,590	10,000
Capital Outlay	10,159	10,159	1,006,179
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,349**	**22,348**	**1,031,179**
Unencumbered Cash Balance Dec 31	826,726	917,779	0
2023/2024/2025 Budget Authority Amount:	897,793	962,475	1,031,179

Adopted Budget

Equipment Reserve	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,564	33,901	33,971
Receipts:			
Operating Transfers from:			
Water Utility Fund	20,000	20,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,000**	**20,000**	**10,000**
Resources Available:	**64,564**	**53,901**	**43,971**
Expenditures:			
General Government			
Commodities	0	81	81
Capital Outlay	30,664	8,350	32,391
Finance Lease - Track Loader	0	11,499	11,499
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,664**	**19,930**	**43,971**
Unencumbered Cash Balance Dec 31	33,901	33,971	0
2023/2024/2025 Budget Authority Amount:	64,564	84,564	43,971

City of LeRoy 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	171,862	183,104	205,507
Receipts:			
Water Sales	144,692	166,395	166,395
Connections	2,575	2,725	2,725
Sale of Materials	0	0	0
Operating Transfer from			
Sewer Utiltiy Fund	0	0	100,000
Interest on Idle Funds	6,297	9,187	9,187
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**153,564**	**178,307**	**278,307**
Resources Available:	**325,426**	**361,411**	**483,814**
Expenditures:			
Operating Expenditures			
Personal Services	32,829	34,392	37,831
Contractual Services	75,481	86,185	86,185
Commodities	4,013	5,327	5,327
Capital Outlay	0	0	339,470
Operating Transfers to			
Equipment Reserve	20,000	20,000	10,000
Solid Waste Management Fund	10,000	10,000	5,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**142,322**	**155,904**	**483,814**
Unencumbered Cash Balance Dec 31	183,104	205,507	0
2023/2024/2025 Budget Authority Amount:	301,298	331,018	483,814

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	139,506	149,066	155,288
Receipts:			
User Fees	124,498	125,701	125,701
Interest on Idle Funds	6,797	9,687	9,687
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**131,296**	**135,388**	**135,388**
Resources Available:	**270,802**	**284,454**	**290,676**
Expenditures:			
Operating Expenditures			
Personal Services	26,255	27,411	30,153
Contractual Services	1,950	8,195	8,195
Commodities	2,128	2,026	2,026
Capital Outlay	0	0	58,900
Operating Transfers to:			
Sewer Utility Principal & Interest Fund	91,403	91,534	91,402
Water Utility Fund	0	0	100,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**121,736**	**129,166**	**290,676**
Unencumbered Cash Balance Dec 31	149,066	155,288	0
2023/2024/2025 Budget Authority Amount:	258,332	266,797	290,676

City of LeRoy 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Management**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,480	21,256	21,994
Receipts:			
User Fees	63,718	51,457	54,030
Rental Receipts	40	0	0
Operating Transfer from			
Water Utility Fund	10,000	10,000	5,000
Interest on Idle Funds	5,589	8,906	8,906
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,347**	**70,363**	**67,936**
Resources Available:	**87,827**	**91,619**	**89,930**
Expenditures:			
General Government			
Personal Services	0	0	0
Contractual Services	65,464	68,571	75,429
Commodities	1,107	1,054	1,054
Capital Outlay	0	0	13,447
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,571**	**69,625**	**89,930**
Unencumbered Cash Balance Dec 31	21,256	21,994	0
2023/2024/2025 Budget Authority Amount:	92,489	100,222	89,930

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:			
Interest on Idle Funds			
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	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CITY OF LEROY GENERAL FUND							CITY OF LEROY GENERAL FUND								
RECEIPTS	2020	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%	RECEIPTS	Actual AS OF 5/31/2024	PROJECTED 2024		2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Ad Valorem Tax	111,030	108,551	109,893	71,953	107,023		Ad Valorem Tax	69,946	108,619	(1)	109,739	108,619		106,961	
Delinquent Tax	3,897	5,405	2,172	-	2,463		Delinquent Tax	-	1,120	(2)	1,097	1,120		2,139	
Motor Vehicle Tax	15,939	16,011	12,445	-	13,318		Motor Vehicle Tax	-	12,485	(3)	12,485	12,485		12,653	
Recreational Vehicle Tax	658	690	495	-	582		Recreational Vehicle Tax	-	609	(3)	609	609		477	
16/20 M Vehicle Tax	194	180	324	-	471		16/20 M Vehicle Tax	-	423	(3)	423	423		445	
Commercial Vehicle Tax	3,291	3,262	3,227	-	3,458		Commercial Vehicle Tax	-	3,208	(3)	3,208	3,208		3,361	
Watercraft Tax	-	-	-		-		Watercraft Tax		106	(3)	106	106		131	
LAVTR	-	-	-	-	-		LAVTR	-	-	(3)	-	-		-	
County & City Rev Sharing	-	-	-	-	-		County & City Rev Sharing	-	-	(3)	-	-		-	
Franchise Tax	11,822	12,678	14,290	4,278	13,119	32.61%	Franchise Tax	5,224	14,066		14,100	14,066		14,066	
Sales Tax	46,264	56,946	57,008	27,109	58,035	46.71%	Sales Tax	20,934	51,861		56,267	51,861		51,861	
Special Assessments	-	-	900.00	-	-		Special Assessments	225	225		-	225		-	
Fines & Forfeitures	114	100	125	25	25	100.00%	Fines & Forfeitures	-	-		125	-		-	
Charges for Services	28	993	327	-	784	0.00%	Charges for Services	-	-		-	701	estimate	701	
Licenses & Permits	1,384	1,794	577	40	779	5.13%	Licenses & Permits	135	874		537	874		874	
Sale of Assets				26,000	31,579		Sale of Assets	-	-			-		-	
Sale of Materials	-	-	1,944	354	-	#DIV/0!	Sale of Materials	280	280			280		-	
Other Receipts:							Other Receipts:								
Rental	2,700	2,895	6,658	550	3,327	16.58%	Rental	1,575	4,352		4,898	4,352		4,352	
Economic Loan Interest Inc	-	-					Economic Loan Interest Inc				-				
Economic Dev Loan Rpmts	-	-	-		-		Economic Dev Loan Rpmts	-	-		-	-		-	
Donations	2,400	3,000	2,295	-	1,200	0.00%	Donations	-			-	1,200	estimate	-	
Reimbursed Expenses	5,755	179	2,702	-	5,779	0.00%	Reimbursed Expenses	-	-		-	2,886	estimate	-	
Miscellaneous	462	7,122	10,815	2,504	3,592	69.69%	Miscellaneous	467	467		-	467		-	
Sanitation Billings Admin	717	795		-		#DIV/0!	Sanitation Billings Admin	-	-		-	-		-	
County Grants				-		#DIV/0!	County Grants	68,344			-	68,344		-	
CDBG Grant	-	-	3,500	-	-		CDBG Grant	-	-		-	-		-	
Miscellaneous-Syngenta Settl	-	-	-	-	-		Miscellaneous-Syngenta Settlmn	-	-		-	-		-	
Operating Transfers From:							Operating Transfers From:								
Water Utility Fund	-	-	-	-	-		Water Utility Fund	-	-		-	-		-	
CARES Grant Fund	-	-	17,606	-	-		CARES Grant Fund	-	-		-	-		-	
	-	-	-	-	-			-	-		-	-		-	
Interest on Idle Funds	-	-	2,094	-	2,841	0.00%	Interest on Idle Funds	-	-		-	-		-	
Total Receipts	206,655	220,600	249,396	132,812	248,375		Total Receipts	167,131	198,694		203,594	271,826		198,020	

(1) Used amount levied for 2024 budget less delinquency amount of 2%
(2) Used 2% of 2024 amount levied.
(3) Used amounts estimated by the county treasurer during preparation of the 2024 budget.

CITY OF LEROY GENERAL FUND EXPENDITURES	2022	Actual AS OF 5/31/2023	ALL OF 2023	%
General Administration Department				
Personal Services	56,822	22,291	55,647	40.06%
Contractual Services	89,201	65,173	96,574	67.49%
Commodities	9,981	4,041	4,841	83.47%
Capital Outlay	20,201	-	328	0.00%
Cemetery Department				
Personal Services	-	-	-	
Contractual Services	7,800	2,620	7,205	36.36%
Commodities	1,436	348	1,915	18.17%
Capital Outlay	-	-	-	
Appropriations to Cemetery Assn	2,000	-	2,000	0.00%
Parks & Recreation				
Personal Services	-	-	-	#DIV/0!
Contractual Services	-	-	1,345	0.00%
Commodities	-	-	-	#DIV/0!
Capital Outlay	-	-	-	
Street Department				
Personal Services	6,000	-	-	#DIV/0!
Contractual Services	1,495	-	5,312	0.00%
Commodities	2,500	-	-	#DIV/0!
Capital Outlay	-	-	-	
Street Lights Department				
Personal Services	-	-	-	
Contractual Services	17,446	2,754	15,243	18.07%
Commodities	-	-	1,015	
Capital Outlay	-	-	-	
Operating Transfers To:				
Community Building Departmen	-	-	-	
Debt Service-Early Rtmnt	-	-	-	
Equipment Reserve Fund	-	-	-	
Page Total	215,103	97,227	191,423	

CITY OF LEROY GENERAL FUND EXPENDITURES	Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
General Administration Department							
Personal Services	25,496	58,852	61,368	58,852		67,679	inc. by 1.15%
Contractual Services	62,135	93,536	100,000	93,536		100,000	
Commodities	5,129	5,930	20,000	5,930		20,000	
Capital Outlay	-	-	7,000	-	mower 8,350 - see eq res	7,000	
Cemetery Department							
Personal Services	-	-	-			-	
Contractual Services	2,308	6,893	14,400	6,893		14,400	
Commodities	2,337	3,904	3,000	3,904		5,000	
Capital Outlay	-	-	-			-	
Appropriations to Cemetery Assn	-	2,000	2,000	2,000		2,000	
Parks & Recreation							
Personal Services	-	-	1,000	-		1,000	
Contractual Services	678	2,023	5,000	2,023		5,000	
Commodities	-	-	1,500	-		1,500	
Capital Outlay	-	-	2,000	-		2,000	
Street Department							
Personal Services	-	-	5,000	-		5,000	
Contractual Services	-	-	3,000	5,312		7,000	
Commodities	-	-	7,000	-		7,000	
Capital Outlay	-	-	243,216	100,000	Road Work $100,000	220,614	Plug Can we transfer some of th
Street Lights Department							
Personal Services	-	-	-			-	
Contractual Services	4,669	17,158	20,200	17,158		20,200	
Commodities	-	-	-	1,015		1,015	
Capital Outlay	-	-	-			-	
Operating Transfers To:							
Community Building Departmen	-	-	-	-		-	
Debt Service-Early Rtmnt	-	-	-	-		-	
Equipment Reserve Fund	-	-	-	-		-	
Page Total	102,752	190,294	495,684	296,623		486,408	

CITY OF LEROY Special Liability							CITY OF LEROY Special Liability							
	2020	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%		Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	64,105	61,104	81,437		87,642		Unencumbered Cash Balance Jan 1			94,124	92,704		94,070	
RECEIPTS:							RECEIPTS:							
Ad Valorem Tax	9,825	30,236	15,164	10,403	15,465	67.27%	Ad Valorem Tax	9,308	15,953	16,118	15,953		17,670	
Delinquent Tax	349	604	263	-	401	0.00%	Delinquent Tax	-	165	161	165		353	
Motor Vehicle Tax	1,412	1,417	3,466	-	1,838	0.00%	Motor Vehicle Tax	-	1,772	1,772	1,772		1,858	
Recreations Vehicle Tax	58	61	138	-	80	0.00%	Recreations Vehicle Tax	-	87	87	87		70	
16/20 M Vehicle Tax	17	16	29	-	131	0.00%	16/20 M Vehicle Tax	-	60	60	60		65	
Commercial Vehicle Tax	292	289	899	-	477	0.00%	Commercial Vehicle Tax	-	456	456	456		494	
Watercraft Tax	-	-	-	-	-	#DIV/0!	Watercraft Tax	-	15	15	15		19	
Other Revenues						#DIV/0!	Other Revenues							
Reimbursed Expense	-	-	-	-	-	#DIV/0!	Reimbursed Expense	-	-	-	-		-	
Operating Transfers In:							Operating Transfers In:							
Water Utility Fund							Water Utility Fund		-	-	-		-	
Interest on Idle Funds	-	-	-	-	-		Interest on Idle Funds	-	-	-	-		-	
Total Receipts	11,953	32,623	19,958	10,403	18,391.53		Total Receipts	9,308	18,508	18,669	18,508		20,529	
EXPENDITURES:							EXPENDITURES:							
General Government							General Government							
Contractual Services	14,955	12,290	13,753	11,830	13,330	88.75%	Contractual Services	15,642	17,142	112,793	17,142		114,595	
Total Expenditures	14,955	12,290	13,753	11,830	13,330		Total Expenditures	15,642	17,142	112,793	17,142		114,595	
Unencumbered Cash Balance Dec 31	61,104	81,437	87,642		92,704		Unencumbered Cash Balance Dec 31			-	94,070		-	

CITY OF LEROY							CITY OF LEROY							
Special Highway							Special Highway							
				Actual AS OF	ALL OF			Actual AS OF	PROJECTED	2024	USED FOR 2024 IN		PROJECTED FOR 2025	
	2020	2021	2022	5/31/2023	2023	%		5/31/2024	2024	BUDGET	2025 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	10,422	8,322	875		732		Unencumbered Cash Balance Jan 1			5,612	-		1,680	
RECEIPTS:							RECEIPTS:							
State of Kansas Gas Tax	14,037	15,629	13,308	5,901	12,033	49.04%	State of Kansas Gas Tax	5,763	-	14,560	14,570		14,560	
Use of Money and Property							Use of Money and Property							
Rental Income	-	-	-	-	-		Rental Income	-	-	-	-		-	
Sale of Materials	1,358	460	1,537	680	1,300	52.30%	Sale of Materials	40	40	-	40		-	
Other Revenue							Other Revenue							
Miscellaneous	1,347	455	-	-	-	#DIV/0!	Miscellaneous	-	-	-	-		-	
Reimbursed Expense	-	-		-	-	#DIV/0!	Reimbursed Expense	-	-	-	-		-	
Interest on Idle Funds	-	-			-		Interest on Idle Funds			-	-		-	
Total Receipts	16,742	16,544	14,845	6,581	13,333		Total Receipts	5,803	40	14,560	14,610		14,560	
EXPENDITURES:							EXPENDITURES:							
Streets							Streets							
Personal Services	5,907	14,855	10,953	4,746	8,905	53.30%	Personal Services	5,261	9,419	12,531	9,419	Swr & Wtr will cover remaining PS	10,361	
Contractual Services	4,239	344	1,226	5,356	3,486	153.64%	Contractual Services	3,750	1,880	3,000	1,880		2,000	reduced
Commodities	5,997	2,329	2,810	368	1,674	21.98%	Commodities	325	1,631	3,000	1,631		1,631	
Capital Outlay	2,699	6,463	-	-	-	#DIV/0!	Capital Outlay	-	-	1,641	-		2,248	
Total Expenditures	18,842	23,991	14,988	10,470	14,065		Total Expenditures	9,336	12,931	20,172	12,931		16,240	
Unencumbered Cash Balance Dec 31	8,322	875	732		-		Unencumbered Cash Balance Dec 31			-	1,680		-	

CITY OF LEROY Special Parks & Recreation										CITY OF LEROY Special Parks & Recreation							
	2017	2018	2019	2020	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%		Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	778	1,351	11,045	7,621	11,911	15,583		21,720		Unencumbered Cash Balance Jan 1			35,349	18,985		6,922	
RECEIPTS:										**RECEIPTS:**							
Intergovernmental										Intergovernmental							
County Grants	23,288	23,288	23,288	23,288	23,288	23,288	11,644	23,288	50.00%	County Grants	-	-	23,288	23,288		23,288	
Local Alcoholic Liquor Tax	-	-	-	-	-	-		-		Local Alcoholic Liquor Tax							
Camping Fees	135	-	-	-	-	-	-	-	#DIV/0!	Camping Fees	75	75	-	75		75	
Rental Fees	-	195	135	-	50	30	100	100	100.00%	Rental Fees	-	-	-	-		-	
Use of Money & Property										Use of Money & Property							
Sale of Assets	-	-	-	-	-	-	-	-		Sale of Assets	-	-	-	-		-	
Other Revenue										Other Revenue							
Donations	-	-	-	-	-	-	-	-	#DIV/0!	Donations	-	-	-	-		-	
Sale of Materials	-	-	-	-	-	-	-	-		Sale of Materials	-	-	-	-		-	
Miscellaneous	417	4,400	1,200	4,000	18	-	-	-	#DIV/0!	Miscellaneous	-	-	-	-		-	
Reimbursed Expense	-	-	-	-	-	-	-	-	#DIV/0!	Reimbursed Expense	-	-	-	-		-	
Operating Transfers										Operating Transfers							
Water Utility Fund	-	-	-	13,000	-	-	-	-		Water Utility Fund	-	-	-	-		-	
Interest on Idle Funds	-	-	-	-	-	-	-	-		Interest on Idle Funds	-	-	-	-		-	
Total Receipts	23,840	27,883	24,623	40,288	23,356	23,318	11,744	23,388		Total Receipts	75	75	23,288	23,363		23,363	
EXPENDITURES:										**EXPENDITURES:**							
Culture & Recreation										Culture & Recreation							
Personal Services	20,699	15,070	13,084	14,579	5,382	4,853	3,762	11,863	31.71%	Personal Services	4,086	12,187	8,826	12,187		13,405	
Contractual Services	-	25	9,318	9,764	2,959	8,758	777	10,749	0.00%	Contractual Services	4,439	14,411	5,000	14,411		14,411	
Commodities	2,567	3,094	5,646	11,653	5,168	3,570	790	3,510	22.50%	Commodities	682	3,402	5,000	3,402		2,470	Low
Capital Outlay	-	-	-	-	6,175	-	168	-		Capital Outlay	5,426	5,426	39,811	5,426		-	
Total Expenditures	23,266	18,189	28,047	35,997	19,684	17,181	5,497	26,122		Total Expenditures	14,632	35,426	58,637	35,427		30,286	
Unencumbered Cash Balance Dec 31	1,351	11,045	7,621	11,911	15,583	21,720		18,985		Unencumbered Cash Balance Dec 31			-	6,922		(0)	

CITY OF LEROY Infrastructure	2020	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%
Unencumbered Cash Balance Jan 1	543,362	647,295	680,991		735,673	
RECEIPTS:						
Ad Valorem Tax	-	-	-	-	-	
Intergovernmental						
County Grants	113,401	113,401	113,401	56,701	113,401	50.00%
Special County Grant	-	-	-	-	-	
FEMA Special Grant	-	-	-	-	-	
Other Revenue						
Reimbursed Expenses	-	-	-	-	-	
Use of Money and Property						
Sale of Assets	-	-	-	-	-	
Interest on Idle Funds	-	-	-	-	-	
Total Receipts	113,401	113,401	113,401	56,701	113,401	
EXPENDITURES:						
General Government						
Personal Services	-	-	-	-	-	
Contractual Services	9,393	2,105	8,718	-	8,599	0.00%
Commodities	75	666	-	-	3,590	0.00%
Capital Outlay	-	76,934	50,000	-	10,159	0.00%
Operating Transfers to						
Community Building	-	-	-	-	-	
Total Expenditures	9,468	79,705	58,718	-	22,349	
Unencumbered Cash Balance Dec 31	647,295	680,991	735,673		826,726	

CITY OF LEROY Infrastructure	Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1			849,074	826,726		917,778	
RECEIPTS:							
Ad Valorem Tax	-	-	-	-		-	
Intergovernmental							
County Grants	-	-	113,401	113,401		113,401	
Special County Grant	-	-	-	-		-	
FEMA Special Grant	-	-	-	-		-	
Other Revenue							
Reimbursed Expenses	-	-	-	-		-	
Use of Money and Property							
Sale of Assets	-	-	-	-		-	
Interest on Idle Funds	-	-	-	-		-	
Total Receipts	-	-	113,401	113,401		113,401	
EXPENDITURES:							
General Government							
Personal Services	-	-	-	-		-	
Contractual Services	-	-	2,000	8,599		15,000	
Commodities	-	-	10,000	3,590		10,000	
Capital Outlay	-	-	950,475	10,159		1,006,179	
Operating Transfers to							
Community Building	-	-	-	-		-	
Total Expenditures	-	-	962,475	22,349		1,031,179	
Unencumbered Cash Balance Dec 31			-	917,778		-	

CITY OF LEROY Equipment Reserve	2020	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%
Unencumbered Cash Balance Jan 1	14,564	14,564	24,564		44,564	
RECEIPTS:						
Operating Transfers From:						
General Fund	-	-	-	-	-	#DIV/0!
Water Utility Fund	-	10,000	20,000		20,000	
Sale of Assets	-	-	-	-	-	
Equipment Use	-	-	-	-	-	
Total Receipts	-	10,000	20,000	-	20,000	
EXPENDITURES:						
General Government						
Capital Outlay	-	-	-		30,664	0.00%
Commodities	-	-	-	-	-	
Finance Lease - Track Loader						
Total Expenditures	-	-	-	-	30,664	
Unencumbered Cash Balance Dec 31	14,564	24,564	44,564		33,901	

CITY OF LEROY Equipment Reserve	Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1			64,564	33,901		33,971	
RECEIPTS:							
Operating Transfers From:							
General Fund	-	-	-	-		-	
Water Utility Fund		20,000	20,000	20,000		10,000	
Sale of Assets	-	-	-	-	traded-in mower	-	
Equipment Use	-	-	-	-		-	
Total Receipts	-	20,000	20,000	20,000		10,000	
EXPENDITURES:							
General Government							
Capital Outlay	8,350	8,350	84,564	8,350	mower 8,350	32,391	plow
Commodities	81	81		81		81	
Finance Lease - Track Loader				11,499	new	11,499	new
Total Expenditures	8,431	8,431	84,564	19,930		43,971	
Unencumbered Cash Balance Dec 31			-	33,971		(0)	

CITY OF LEROY Water Utility	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%
Unencumbered Cash Balance Jan 1	169,522	140,580		171,862	
RECEIPTS:					
Operating Revenues					
Water Charges	139,770	145,182	56,727	144,692	39.21%
Connections	3,319	1,325	600	2,575	23.30%
Meter Deposits	-	-		-	
Reconnection Fees	-	-	-	-	#DIV/0!
Use of Money & Property					
Sale of Materials	-	184	-	-	#DIV/0!
Other Revenues					
Miscellaneous	-	17	-	-	
Reimbursed Expense	-	-	-	-	#DIV/0!
Rent Income	-	-		-	
Operating Transfer from					
Sewer Utility Fund	-	-	-	-	#DIV/0!
License and Permits	-	-		-	
Interest on Idle Funds	997	1,170	1,900	6,297	30.16%
Total Receipts	144,087	147,878	59,226	153,564	
EXPENDITURES:					
Operating Expenditures					
Personal Services	24,781	26,171	12,372	32,829	37.68%
Contractual Services	67,992	65,226	26,767	75,481	35.46%
Commodities	5,576	5,199	751	4,013	18.72%
Capital Outlay	44,680	0	-	-	
Operating Transfers to:					
Equipment Reserve Fund	10,000	20,000	-	20,000	
General Fund	-	-	-	10,000	
Retirement	-	-	-	-	
Special Parks and Recreation Fund	-	-	-	-	
Sewer Utility Fund	-	-	-	-	
Solid Waste Management Fund	10,000	-	-	-	
Total Expenditures	163,029	116,596	39,890	142,322	
Unencumbered Cash Balance Dec 31	140,580	171,862		183,104	

CITY OF LEROY Water Utility	Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1			182,743	183,104		205,507	
RECEIPTS:							
Operating Revenues							
Water Charges	66,389	154,354	143,997	166,395	Inc. in 2024	166,395	
Connections	750	2,725	1,475	2,725		2,725	
Meter Deposits	-	-	-	-		-	
Reconnection Fees	-	-	-	-		-	
Use of Money & Property							
Sale of Materials	-	-	-	-		-	
Other Revenues							
Miscellaneous	-	-	-	-		-	
Reimbursed Expense	-	-	-	-		-	
Rent Income							
Operating Transfer from							
Sewer Utility Fund						100,000	new
License and Permits							
Interest on Idle Funds	4,789	9,187	2,803	9,187		9,187	
Total Receipts	71,928	166,265	148,275	178,307		278,307	
EXPENDITURES:							
Operating Expenditures							
Personal Services	13,934	34,392	32,460	34,392		37,831	
Contractual Services	37,472	86,185	75,000	86,185		86,185	
Commodities	2,066	5,327	10,000	5,327		5,327	
Capital Outlay	-	-	183,558	-		339,470	$500k dredging project
Operating Transfers to:							
Equipment Reserve Fund	-	20,000	20,000	20,000		10,000	decreased
General Fund	-	-	-	-		-	
Retirement	-	-	-	-		-	
Special Parks and Recreation Fund	-	-	-	-		-	
Sewer Utility Fund	-	-	-	-		-	
Solid Waste Management Fund	-	10,000	10,000	10,000		5,000	decreased
Total Expenditures	53,472	155,904	331,018	155,904	-	483,814	
Unencumbered Cash Balance Dec 31			-	205,507		0	

CITY OF LEROY Sewer Utility							CITY OF LEROY Sewer Utility							
	2020	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%		Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	175,955	176,381	155,827		139,506		Unencumbered Cash Balance Jan 1			139,257	149,066		155,287	
RECEIPTS:							**RECEIPTS:**							
Operating Revenues							Operating Revenues							
User Fees	119,355	121,563	124,442	51,895	124,498	41.68%	User Fees	53,097	125,701	124,631	125,701		125,701	
Connecting Fees	-	-	-	-	-	#DIV/0!	Connecting Fees	-	-	-	-		-	
Other Revenue							Other Revenue							
Miscellaneous	-	-	-	-	-		Miscellaneous	-	-					
Reimbursed Expenses	-	-	-	-	-		Reimbursed Expenses	-	-	-	-		-	
Operating Transfers from :							Operating Transfers from :							
Water Utility Fund	-	-	-	-	-		Water Utility Fund	-		-	-			
Interest on Idle Funds	2,066	997	1,194	1,900	6,797	27.95%	Interest on Idle Funds	4,789	9,687	2,909	9,687		9,687	
Total Receipts	121,420	122,560	125,637	53,794	131,296		Total Receipts	57,886	135,387	127,540	135,388		135,388	
EXPENDITURES:							**EXPENDITURES:**							
Operating Expenditures							Operating Expenditures							
Personal Services	21,730	28,543	28,494	10,778	26,255	41.05%	Personal Services	11,935	27,411	29,950	27,411		30,153	
Contractual Services	3,377	2,156	6,767	1,339	1,950	68.65%	Contractual Services	7,584	8,195	20,000	8,195		8,195	
Commodities	4,485	2,057	2,626	749	2,128	35.21%	Commodities	647	2,026	4,000	2,026		2,026	
Capital Outlay	-	18,955	12,668	-	-		Capital Outlay	-	-	121,314	-		58,900	
Debt Service							Debt Service							
Sewer Bond Interest				-			Sewer Bond Interest	-	-	-	-		-	
Operating Transfers To:							Operating Transfers To:							
Solid Waste Utility Fund	-	-	-		-		Solid Waste Utility Fund							
Sewer Utility P&I Fund	91,403	91,403	91,403	-	91,403		Sewer Utility P&I Fund	-	91,534	91,534	91,534		91,402	See LT Debt
Sewer Replacement Fund	-	-	-	-	-		Sewer Replacement Fund	-	-	-	-		-	
Bond & Interest	-	-	-	-	-		Bond & Interest	-	-	-	-		-	
Water Utility Fund							Water Utility Fund						100,000	new
Total Expenditures	120,994	143,114	141,958	12,866	121,736		Total Expenditures	20,165	129,167	266,797	129,168		290,675	
Unencumbered Cash Balance Dec 31	176,381	155,827	139,506		149,066		Unencumbered Cash Balance Dec 31			-	155,287		0	

CITY OF LEROY Solid Waste Management							CITY OF LEROY Solid Waste Management							
	2020	2021	2022	Actual AS OF 5/31/2023	ALL OF 2023	%		Actual AS OF 5/31/2024	PROJECTED 2024	2024 BUDGET	USED FOR 2024 IN 2025 BUDGET	COMMENTS	PROJECTED FOR 2025 BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	-	59	10,000		8,480		Unencumbered Cash Balance Jan 1			22,133	21,256		21,994	
RECEIPTS:							RECEIPTS:							
Operating Revenues							Operating Revenues							
User Fees	48,009	49,519	58,286	26,796	63,718	42.05%	User Fees	27,658	64,580	65,817	51,457	Decreased rates by 20.32%	54,036	5% Annual basis on April 30th
Interest on Idle Funds	2,066	994	1,068	1,471	5,689		Interest on Idle Funds	4,789	8,906	2,272	8,906		8,906	
Rental Receipts			0	-	40		Rental Receipts							
Operating Transfers from					-		Operating Transfers from							
Water Utility Fund	9,000	10,000	-	-	10,000		Water Utility Fund	-	10,000	10,000	10,000		5,000	lower
Sewer Utility Fund	-	-	-	-	-		Sewer Utility Fund	-	-	-	-		-	
Total Receipts	59,075	60,513	59,353	28,267	79,347		Total Receipts	32,446	83,486	78,089	70,363		67,935	
EXPENDITURES:							EXPENDITURES:							
General Government							General Government							
Personal Services	2,294	1,107	-	-	-	#DIV/0!	Personal Services	-	-	-	-		-	
Contractual Services	56,063	48,472	59,832	19,950	65,464	30.47%	Contractual Services	28,572	68,571	62,881	68,571	$5,714.25 per month (13% inc from 2023)	75,429	Increase by 10% (estimate)
Commodities	658	993	1,041	375	1,107		Commodities	322	1,054	1,416	1,054		1,054	
Capital Outlay	-	-	-	-	-		Capital Outlay	-	-	35,925	-		13,447	
Total Expenditures	59,015	50,572	60,874	20,325	66,571		Total Expenditures	28,893	69,625	100,222	69,625		89,929	
Unencumbered Cash Balance Dec 31	59	10,000	8,480		21,256		Unencumbered Cash Balance Dec 31			-	21,994		0	

3766.973	1 Mill		LeRoy				
	Mills	$$	Ad Val	+	2% Deliquent	=	Total
Special Liab	4.782	18023.23	17,669.83		353.40		18,023.23
General	28.947	109100.5	106,961.24		2,139.22		109,100.46
RNR	33.729	127123.7					127,123.69
					Limit = 127,115		

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF LEROY, KANSAS, 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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X 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, 2024.

WITNESS my hand and official seal on 7. 24, 2024.

(Seal) CITY OF LEROY COFFEY COUNTY, KANSAS

Kim Alexander
Clerk or Officer of Governing Body

Public Notices

(Published in *The Coffey County Republican* on Thursday, August 1, 2024)

NOTICE OF BUDGET HEARING

The governing body of

City of LeRoy

will meet on August 20, 2024 at 6:00 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 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	191,423	33.993	296,625	32.559	486,408	109,096	28.946
Debt Service							
Library							
Special Liability	13,330	4.912	17,142	4.782	114,595	18,019	4.781
Special Highway	14,065		12,930		16,240		
Special Parks & Recreation	25,122		35,426		30,285		
Infrastructure	22,348		22,348		1,031,179		
Equipment Reserve	30,664		19,039		43,971		
Water Utility	142,322		155,904		483,814		
Sewer Utility	121,736		129,186		290,676		
Solid Waste Management	66,571		69,625		89,930		
Non-Budgeted Funds-A	96,459						
Totals	725,031	38.905	759,094	37.341	2,587,097	127,115	33.727
					*Revenue Neutral Rate***		33.729
Less: Transfers	121,403		121,534		206,402		
Net Expenditure	603,628		637,560		2,380,695		
Total Tax Levied	127,106		127,115		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,267,203		3,404,234		3,768,973		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	2,197,672		2,155,717		2,112,818		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		34,496		
Total	2,197,672		2,155,717		2,147,314		

*Tax rates are expressed in mills

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

Kim Alexander

Official Title: City Clerk