State of Kansas
City

2022

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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	500,776	99,170	38.422
Debt Service	10-113	8			
Library	12-1220	8	4,667	3,624	1.404
Employee Benefits	12-16,102	9	35,000	8,968	3.475
Law Enforcement		9	77,178		
Special Highway		10	24,994		
Water Utility		10	164,754		
Sewer Utility		11	328,975		
Refuse Utility		11	65,911		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,202,255	111,762	43.301
Budget Summary		13			County Clerk's Use Only
Neighborhood Revitalization					2,581,053
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Kristina Semisch Kristina Semisch
Darcie Gomez Darcie Gomez
Bruce Proctor Bruce Proctor
Regina Abbott Regina Abbott
Geralyn Ebersohl Geralyn Ebersohl

Date Attested: November 2 2021

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

County Clerk

Governing Body

City of Leon

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	83,738	16,969	398	453	1,828	202
Debt Service						
Library	3,468	703	17	19	76	8
Employee Benefits	24,056	4,875	115	130	525	58
Law Enforcement						
TOTAL	111,262	22,547	530	602	2,429	268

County Treas Motor Vehicle Estimate 22,547

County Treas Recreational Vehicle Estimate 530

County Treas 16/20M Vehicle Estimate 602

County Treas Commercial Vehicle Tax Estimate 2,429

County Treas Watercraft Tax Estimate 268

Motor Vehicle Factor 0.20265

Recreational Vehicle Factor 0.00476

16/20 Vehicle Factor 0.00541

Commercial Vehicle Factor 0.02183

Watercraft Factor 0.00241

City of Leon

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Equipment Reserve	10,000	10,000	10,000	12-1,117
General	Park Fund				Council Motion
Law Enforcement	Equipment Reserve	-	-	-	12-1,117
Debt Service	General				Closing
Water	Equipment Reserve	10,000	-	10,000	12-825d
Water	Employee Benefit	2,000	2,000	2,000	12-631o
Sewer	Sewer Reserve	-	25,000	25,000	12-825d
Sewer	Employee Benefit	5,000	5,000	5,000	12-631o
Sewer	Equipment Reserve				12-825d
Refuse	Equipment Reserve				12-825d
	Totals	27,000	42,000	52,000	
	Adjustments*				
	Adjusted Totals	27,000	42,000	52,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

City of Leon

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010-Well	11/18/2010	9/1/2026	varible	138,000	60,000	March		1,325		1,125	
						Sept	Sept	1,325	10,000	1,125	10,000
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Varible	22,350	12,400	March		254		230	
						Sept	Sept	254	1,300	230	1,400
Total G.O. Bonds					**72,400**			**3,158**	**11,300**	**2,710**	**11,400**
Revenue Bonds:											
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	526,096	March		5,757	17,227	5,355	17,629
						Sept	Sept	5,558	17,427	5,151	17,834
Total Revenue Bonds					**526,096**			**11,315**	**34,654**	**10,506**	**35,463**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**598,496**			**14,473**	**45,954**	**13,216**	**46,863**

City of Leon

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: City of Leon
Butler County

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 2021	Proposed Year 2022
Ad Valorem Tax	$3,468	$3,624
Delinquent Tax	$0	$0
Motor Vehicle Tax	$810	$703
Recreational Vehicle Tax	$17	$17
16/20M Vehicle Tax	$18	$19
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,313	$4,363
Difference in Total Taxes:	$50	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,568,651	$2,581,101
Did Assessed Valuation Decrease?	No	
Levy Rate	1.35	1.404
Difference in Levy Rate:	0.054	
Qualify for grant: Qualify		

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 the State Library.

City of Leon 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	263,408	257,569	246,256
Receipts:			
Ad Valorem Tax	114,998	83,738	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		20,471	16,969
Recreational Vehicle Tax		426	398
16/20M Vehicle Tax		459	453
Commercial Vehicle Tax		33,093	1,828
Watercraft Tax			202
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	15,476	15,000	15,000
Local Sales Tax	27,795	27,000	27,000
Franchise Tax	42,795	42,000	42,000
Fines, Fees & Permits	6,508	6,000	6,000
Reimbursements	4,892	4,000	4,000
Rental Income-Senior Housing	32,720	39,000	39,000
Interest on Idle Funds	2,753	2,500	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous	27,000		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**274,937**	**273,687**	**155,350**
Resources Available:	**538,345**	**531,256**	**401,606**
Expenditures:			
Salaries & Wages	71,098	80,000	80,000
Employee Benefits (balance from fund)		10,000	10,000
Contractual	103,157	30,000	30,000
Commodities	86,884	60,000	60,000
Street Improvements		30,000	234,276
Street Lighting		4,000	5,000
Senior Housing	9,637	39,000	39,000
Capital Outlay		10,000	20,000
Five Mills Street Improvement		12,000	12,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Parks			
Miscellaneous			500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**280,776**	**285,000**	**500,776**
Unencumbered Cash Balance Dec 31	257,569	246,256	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	447,905	492,152	500,776
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	500,776
		Tax Required	99,170
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	**99,170**

CPA Summary

City of Leon 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	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% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	491	491	220
Receipts:			
Ad Valorem Tax	4,535	3,468	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		810	703
Recreational Vehicle Tax		17	17
16/20M Vehicle Tax		18	19
Commercial Vehicle Tax		83	76
Watercraft Tax			8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,535**	**4,396**	**823**
Resources Available:	**5,026**	**4,887**	**1,043**
Expenditures:			
Approprations to Library	4,535	4,667	4,667
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,535**	**4,667**	**4,667**
Unencumbered Cash Balance Dec 31	491	220	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	4,615	4,667	4,667
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,667
		Tax Required	3,624
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	3,624

Qualifies for

CPA Summary

City of Leon 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,724	13,334	13,329
Receipts:			
Ad Valorem Tax	21,442	24,056	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,439	4,875
Recreational Vehicle Tax		71	115
16/20M Vehicle Tax		77	130
Commercial Vehicle Tax		352	525
Watercraft Tax		0	58
Transfer from Water	2,000	2,000	2,000
Transfer from Sewer	5,000	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,442**	**34,995**	**12,703**
Resources Available:	**36,166**	**48,329**	**26,032**
Expenditures:			
Payroll Taxes & Benefits	22,832	35,000	35,000
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**22,832**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	13,334	13,329	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	35,000	35,000	35,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,000
		Tax Required	8,968
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	8,968

Adopted Budget **Law Enforcement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	50,158	25,178	7,178
Receipts:			
Fines & Fees	56,660	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**56,660**	**70,000**	**70,000**
Resources Available:	**106,818**	**95,178**	**77,178**
Expenditures:			
Salaries & Benefits	25,952	27,000	28,000
Contractual	17,791	20,000	20,000
Commodities	18,256	41,000	25,000
Capital Outlay	19,641		4,178
Transfer to Employee Benefits			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**81,640**	**88,000**	**77,178**
Unencumbered Cash Balance Dec 31	25,178	7,178	0
2020/2021/2022 Budget Authority Amount	82,000	108,158	77,178

CPA Summary

City of Leon 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,490	8,687	3,367
Receipts:			
State of Kansas Gas Tax	19,029	18,950	18,850
County Transfers Gas	2,923	2,890	2,777
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**21,952**	**21,840**	**21,627**
Resources Available:	**31,442**	**30,527**	**24,994**
Expenditures:			
Salaries & Benefits	7,545	3,200	8,000
Contractual	10,147	20,000	15,000
Commodities	5,063	3,960	1,994
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,755**	**27,160**	**24,994**
Unencumbered Cash Balance Dec 31	8,687	3,367	0
2020/2021/2022 Budget Authority Amount	22,960	27,160	24,994

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,782	3,260	16,254
Receipts:			
Charges to Customers	114,336	135,000	135,000
Deposits			
Reimbursements			
Transfer from Sewer			
Surcharges	11,731	13,500	13,500
Interest on Idle Funds			
Miscellaneous	4,541		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**130,608**	**148,500**	**148,500**
Resources Available:	**138,390**	**151,760**	**164,754**
Expenditures:			
Salaries & Benefits	18,081	20,000	20,000
Contractual	24,188	40,000	40,000
Commodities	60,898	53,610	73,258
Capital Outlay			
Tower Maintenance Contract		7,246	7,246
Debt Service-Well	19,963	12,650	12,250
Transfer to Employee Benefits	2,000	2,000	2,000
Transfer to Equipment Reserve	10,000		10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**135,130**	**135,506**	**164,754**
Unencumbered Cash Balance Dec 31	3,260	16,254	0
2020/2021/2022 Budget Authority Amount	182,899	135,506	164,754

CPA Summary

City of Leon 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	121,390	180,752	169,475
Receipts:			
Charges to Customers	157,289	157,000	157,000
Special Assessments	2,756	3,500	2,500
Interest on Idle Funds			
Miscellaneous	1,675		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**161,720**	**160,500**	**159,500**
Resources Available:	**283,110**	**341,252**	**328,975**
Expenditures:			
Salaries & Benefits	29,817	42,000	42,000
Contractual	11,444	20,000	20,000
Commodities	7,546	32,000	32,000
Capital Outlay			157,146
Debt Service-Series 2011	46,751	45,969	45,969
Debt Service-Bluestem	1,800	1,808	1,860
Transfer to Employee Benefits	5,000	5,000	5,000
Transfer to Sewer Reserve		25,000	25,000
Transfer to Water			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**102,358**	**171,777**	**328,975**
Unencumbered Cash Balance Dec 31	180,752	169,475	0
2020/2021/2022 Budget Authority Amount	222,422	265,566	328,975

Adopted Budget **Refuse Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,585	22,911	18,911
Receipts:			
Charges to Customers	47,324	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**47,324**	**47,000**	**47,000**
Resources Available:	**60,909**	**69,911**	**65,911**
Expenditures:			
Salaries & Benefits	557	1,000	1,000
Contractual	37,441	40,000	42,400
Commodities		10,000	22,511
Capital Outlay			
Transfer to Employee Benefits			
Transfer to Equip;ment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,998**	**51,000**	**65,911**
Unencumbered Cash Balance Dec 31	22,911	18,911	0
2020/2021/2022 Budget Authority Amount	50,516	60,585	65,911

CPA Summary

City of Leon

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		**Equipment Reserve**		**Sewer Reserve**		**Condemation & Demoli**		**Park Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,698	Cash Balance Jan 1	64,572	Cash Balance Jan 1	110,000	Cash Balance Jan 1	23,572	Cash Balance Jan 1	7,000	206,842
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Tr from General	10,000							
		Tr from Water	10,000							
		Other Income	500							
Total Receipts	0	Total Receipts	20,500	Total Receipts	0	Total Receipts	0	Total Receipts	0	20,500
Resources Available:	1,698	Resources Available:	85,072	Resources Available:	110,000	Resources Available:	23,572	Resources Available:	7,000	227,342
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Purchases	29,031			Expenses	679			
						Prior Year Expense	1,000			
Total Expenditures	0	Total Expenditures	29,031	Total Expenditures	0	Total Expenditures	1,679	Total Expenditures	0	30,710
Cash Balance Dec 31	1,698	Cash Balance Dec 31	56,041	Cash Balance Dec 31	110,000	Cash Balance Dec 31	21,893	Cash Balance Dec 31	7,000	196,632 **
										196,632 **

** Note: These two block figures should agree.

CPA Summary

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leon

will meet on September 13, 2021 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposes use of all funds.

Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	280,776	36.070	285,000	32.600	500,776	99,170	38.422
Library	4,535	1.427	4,667	1.350	4,667	3,624	1.404
Employee Benefits	22,832	6.059	35,000	9.365	35,000	8,968	3.474
Law Enforcement	81,640		88,000		77,178		
Special Highway	22,755		27,160		24,994		
Water Utility	135,130		135,506		164,754		
Sewer Utility	102,358		171,777		328,975		
Refuse Utility	37,998		51,000		65,911		
Reserves	30,710						
Totals	718,734	43.556	798,110	43.315	1,202,255	111,762	43.300
*Revenue Neutral Rate***							43.300
Less: Transfers	27,000		42,000		52,000		
Net Expenditure	691,734		756,110		1,150,255		
Total Tax Levied	109,070		111,262		xxxxxxxxxxxxxxx		
Assessed Valuation	2,504,160		2,568,651		2,581,101		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	14,900	83,700	72,400
Revenue Bonds	643,282	559,961	526,096
Lease Purchase Principal	0	0	0
Total	658,182	643,661	598,496

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kristina Semisch

City Official Title: Mayor

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leon
will meet on September 13, 2021 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposes use of all funds.
Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	280,776	36.070	285,000	32.600	500,276	98,670	38.399
Library	4,535	1.427	4,667	1.350	4,667	3,624	1.410
Employee Benefits	22,832	6.059	35,000	9.365	35,000	8,968	3.490
Law Enforcement	81,640		88,000		77,178		
Special Highway	22,755		27,160		24,994		
Water Utility	135,130		135,506		164,754		
Sewer Utility	102,358		171,777		328,975		
Refuse Utility	37,998		51,000		65,911		
Reserves	30,710						
Totals	718,734	43.556	798,110	43.315	1,201,755	111,262	43.299
*Revenue Neutral Rate***							43.300
Less: Transfers	27,000		42,000		52,000		
Net Expenditure	691,734		756,110		1,149,755		
Total Tax Levied	109,070		111,262		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,504,160		2,568,651		2,569,597		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	14,900	83,700	72,400
Revenue Bonds	643,282	559,961	526,096
Lease Purchase Principal	0	0	0
Total	658,182	643,661	598,496

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kristina Semisch
City Official Title: Mayor

Published 7/20/21

City of Leon

(Published in The Butler County Times-Gazette July 20, 2021.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leon
will meet on September 13, 2021 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposes use of all funds.
Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	280,776	36.070	285,000	32.600	500,776	99,170	38.422
Library	4,535	1.427	4,667	1.350	4,667	3,624	1.404
Employee Benefits	22,832	6.059	35,000	9.365	35,000	8,968	3.474
Law Enforcement	81,640		88,000		77,178		
Special Highway	22,755		27,160		24,994		
Water Utility	135,130		135,506		164,754		
Sewer Utility	102,358		171,777		328,975		
Refuse Utility	37,998		51,000		65,911		
Reserves	30,710						
Totals	718,734	43.556	798,110	43.315	1,202,255	111,762	43.300
*Revenue Neutral Rate***							43.300
Less: Transfers	27,000		42,000		52,000		
Net Expenditure	691,734		756,110		1,150,255		
Total Tax Levied	109,070		111,262		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,504,160		2,568,651		2,581,101		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	14,900	83,700	72,400
Revenue Bonds	643,282	559,961	526,096
Lease Purchase Principal	0	0	0
Total	658,182	643,661	598,496

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Kristina Semisch
City Official Title: Mayor

Resolution No. 14-2021

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 43.3 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 July 12, 2021 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 43.3 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 13 day of September, 2021 and **SIGNED** by the Mayor.

Kristina Semisch
Mayor

Attested:
Jodie Laudler
City Clerk