State of Kansas
City

2025

CERTIFICATE

To the Clerk of Riley County , State of Kansas
We, the undersigned, officers of
City of Leonardville
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 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 Veh 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	543,500	86,909	26.127
Library	12-1220	8	6,900	5,895	1.772
Special Highway		9	15,580		
Water Works		9	177,651		
Sewer Utility		10	161,566		
Totals		xxxxxx	905,197	92,804	27.899
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			3,326,397
RNR Hearing Notice		12			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	25.062
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jacob Kujath, CPA

Address:
1960 Kimball Ave., Suite 400
Manhattan, KS 66502
Email:
jkujath@jga-cpas.com

Date Attested: 11-13, 2024

County Clerk

Seal

Governing Body

Larry Wendland
Larry Wendland
Whitney Knight
whitney knight
Merlene A Hougland
Merlene Hougland
Kaye Klucas
Jeff Bulk
Jeff Bulk

City of Leonardville

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	78,095	8,908	154	15	329	132
Library	5,270	601	10	1	22	9
TOTAL	83,365	9,509	164	16	351	141

County Treas Motor Vehicle Estimate 9,509

County Treas Recreational Vehicle Estimate 164

County Treas 16/20M Vehicle Estimate 16

County Treas Commercial Vehicle Tax Estimate 351

County Treas Watercraft Tax Estimate 141

Motor Vehicle Factor 0.11406

Recreational Vehicle Factor 0.00197

16/20 Vehicle Factor 0.00019

Commercial Vehicle Factor 0.00421

Watercraft Factor 0.00169

City of Leonardville

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

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

City of Leonardville

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Leonardville

2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

*****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 Leonardville
Riley 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	$5,270	$5,895
Delinquent Tax	$200	$0
Motor Vehicle Tax	$600	$601
Recreational Vehicle Tax	$10	$10
16/20M Vehicle Tax	$1	$1
	$0	$0
TOTAL TAXES	$6,081	$6,507
Difference in Total Taxes:	$426	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,973,414	$3,326,259
Did Assessed Valuation Decrease?	No	
Levy Rate	1.772	1.772
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Leonardville

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	402,058	415,793	261,853
Receipts:			
Ad Valorem Tax	61,223	78,095	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,062	2,500	
Motor Vehicle Tax	8,934	9,100	8,908
Recreational Vehicle Tax	152	150	154
16/20M Vehicle Tax	15	15	15
Commercial Vehicle Tax	307	350	329
Watercraft Tax	62	50	132
Gross Earning (Intangible) Tax	0	0	0
City and County Revenue Sharing	17,541	20,000	20,000
Compensating Use Tax	18,373	21,000	22,000
Local Sales Tax	55,562	60,000	62,000
Franchise Tax	15,238	15,000	15,000
Licenses	350	400	400
Building Permits	50	50	50
Charges for Service - Refuse	50,412	51,500	53,000
Community Building Rents	2,795	2,500	3,000
Cemetery	240	250	250
Insurance Proceeds	10,086	0	0
Sale of Equipment	24,866	0	0
Interest on Idle Funds	11,462	7,500	6,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	1,465	3,000	3,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**282,195**	**271,460**	**194,738**
Resources Available:	**684,253**	**687,253**	**456,591**
Expenditures:			
Personal Services	97,916	160,000	173,000
Contractual Services	116,623	140,000	155,000
Capital Outlay	7,700	65,000	140,000
Bank Charges	483	400	500
Commoditities	45,738	60,000	75,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**268,460**	**425,400**	**543,500**
Unencumbered Cash Balance Dec 31	415,793	261,853	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	533,964	499,844	543,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	543,500
		Tax Required	86,909
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**86,909**

CPA Summary

City of Leonardville

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	362
Receipts:			
Ad Valorem Tax	4,347	5,270	xxxxxxxxxxxxxxxxxx
Delinquent Tax	218	200	
Motor Vehicle Tax	645	600	601
Recreational Vehicle Tax	11	10	10
16/20M Vehicle Tax	1	1	1
Commercial Vehicle Tax	22	20	22
Watercraft Tax	4	4	9
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,248**	**6,105**	**643**
Resources Available:	**5,248**	**6,105**	**1,005**
Expenditures:			
Operating Expenditures	5,248	5,743	6,900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,248**	**5,743**	**6,900**
Unencumbered Cash Balance Dec 31	0	362	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,272	6,700	6,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,900
		Tax Required	5,895
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,895

CPA Summary

City of Leonardville

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	16,664	9,450	2,470
Receipts:			
State of Kansas Gas Tax	11,764	11,670	11,660
County Transfers Gas	984	950	950
Gravel & Sand	415	400	500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,163**	**13,020**	**13,110**
Resources Available:	**29,827**	**22,470**	**15,580**
Expenditures:			
Commodities	20,377	20,000	15,580
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,377**	**20,000**	**15,580**
Unencumbered Cash Balance Dec 31	9,450	2,470	0
2023/2024/2025 Budget Authority Amount:	22,096	29,406	15,580

Adopted Budget **Water Works**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	61,877	78,151	97,651
Receipts:			
Charges to Customers	75,456	77,500	80,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**75,456**	**77,500**	**80,000**
Resources Available:	**137,333**	**155,651**	**177,651**
Expenditures:			
Contractual Services	19,550	23,000	26,000
Commodities	30,108	35,000	40,000
Capital Outlay	9,524	0	0
Cash Reserve (2025 column)	0	0	111,651
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**59,182**	**58,000**	**177,651**
Unencumbered Cash Balance Dec 31	78,151	97,651	0
2023/2024/2025 Budget Authority Amount:	119,233	160,719	177,651

CPA Summary

City of Leonardville

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	128,006	122,816	109,566
Receipts:			
Charges to Customers	46,341	50,000	52,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,341**	**50,000**	**52,000**
Resources Available:	**174,347**	**172,816**	**161,566**
Expenditures:			
Personal Services	34,432	36,500	38,000
Contractual Services	17,099	26,750	36,420
Cash Reserve (2025 column)	0	0	87,146
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**51,531**	**63,250**	**161,566**
Unencumbered Cash Balance Dec 31	122,816	109,566	0
2023/2024/2025 Budget Authority Amount:	164,477	195,180	161,566

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leonardville
will meet on September 3, 2024 at 7:00pm at Leonardville Community Building 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 2025 Expenditures and Amount of Current Year Estimate for 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	268,460	24.987	425,400	26.264	543,500	86,909	26.128
Library	5,248	1.774	5,743	1.772	6,900	5,895	1.772
Special Highway	20,377		20,000		15,580		
Water Works	59,182		58,000		177,651		
Sewer Utility	51,531		63,250		161,566		
Totals	404,798	26.761	572,393	28.036	905,197	92,804	27.900
						*Revenue Neutral Rate***	*25.062*
Less: Transfers	0		0		0		
Net Expenditure	404,798		572,393		905,197		
Total Tax Levied	72,761		83,365		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,718,446		2,973,414		3,326,259		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Deandra Anderson
City Official Title: City Clerk

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Leonardville
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988

SUPPORTING COUNTIES
Riley County

Revenue Neutral Rate*	25.062	Proposed Tax Rate	27.900

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Resolution No. 2024-2

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

WHEREAS, the Revenue Neutral Rate for the City of Leonardville was calculated as 25.062 mills by the Riley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Leonardville, 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 LEONARDVILLE:

The City of Leonardville shall levy a property tax rate exceeding the Revenue Neutral Rate of 25.062 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 3rd day of September 2024 and SIGNED by the Mayor.

Christopher P Shoults

Mayor

Attested:

Deandrea K Anderson city clerk

City Clerk

Motion to Exceed Revenue Neutral Rate

I, (name) Kaye Klucas move to approve the Resolution to Exceed the Revenue Neutral Rate as provided by the Riley County Clerk's Office.

Seconder Merlene Hougland
(name)

The motion has been seconded, All in favor? All Opposed?

Roll Call Vote

A Roll Call Vote of the (Governing Body) City of Leonardville To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Reveneu Neutral Rate held on

September 3, 2024
(date)

Resolution No. 2024-2

Governing Body Member	Yes	No	No Vote
Larry Wendland	✓		
Kaye Klucas	✓		
Merlene Hougland	✓		
Jeff Burk	✓		
Whitney Knight	✓		
TOTAL	5	0	0

Certified: Diandra K Anderson City Clerk

The
Riley Countian

P.O. Box 333 • 120 S. Broadway • Riley, Kansas 66531
785-485-2290
Fax: 785-485-2290

State of Kansas, Riley County, ss:

Donna Sullivan, being first duly sworn, deposes and says:

That she is editor of The Riley Countian, a weekly newspaper printed in the State of Kansas, and published in and of general paid circulation on a yearly basis in Riley County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, published at least weekly 50 times a year; has been published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the Post Office of Riley in said county, as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 24 day of July, 2024, With subsequent publication being made on the following dates:

_____, 2024

_____, 2024

Donna Sullivan, Editor

Subscribed and sworn before me this 24 day of July, 2024.

Wendy Sue Miller

Notary Public

(Seal)

WENDY SUE MILLER NOTARY PUBLIC STATE OF KANSAS My Appt. Expires 7-28-2027

Printers Fee $ 52.50

Additional copies $ -0-

TOTAL $ 52.50

(Published in the Riley Countian Wednesday, July 24, 2024.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leonardville
will meet on September 3, 2024 at 7:00pm at Leonardville Community Building 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 2025 Expenditures and Amount of Current Year Estimate for 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	268,460	24.987	421,400	26.264	541,300	86,909	26.128
Library	5,248	1.774	5,243	1.772	6,900	5,895	1.772
Special Highway	20,377		20,000		15,500		
Water Works	59,182		56,000		177,651		
Sewer Utility	51,531		63,250		161,566		
Totals	404,798	26.761	572,393	28.036	905,197	92,804	27.900
						Revenue Neutral Rate**	27.902
Less: Transfers	0		0		0		
Net Expenditure	404,798		572,393		905,197		
Total Tax Levied	72,761		83,365		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,718,446		2,973,414		3,316,239		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Deandra Anderson
City Official Title: City Clerk