State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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	414,051	99,170	32.892
Debt Service	10-113	8			
Library	12-1220	8	4,730	3,598	1.193
Employee Benefits	12-16,102	9	66,301	8,968	2.974
Law Enforcement		9	89,239		
Special Highway		10	28,566		
Water Utility		10	148,784		
Sewer Utility		11	349,853		
Refuse Utility		11	61,175		
ARPA Non-Budgeted		12			
Lion Pride Committee		12			
Non-Budgeted Funds		13			
Totals		xxxxxx	1,162,699	111,736	37.059
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			3,015,023
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 37.218

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Kristina Semisch Kristina Semisch
Geralyn Ebersohl Geralyn Ebersohl
Bruce Porter
Joel Lovesee Joel Lovesee
Darcie Gomez Darcie Gomez

Date Attested: October 21, 2022

BUTLER COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Natum Stalfort
County Clerk

Governing Body

City of Leon

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	99,170	19,962	383	669	2,541	0
Debt Service						
Library	3,624	729	14	24	93	0
Employee Benefits	8,968	1,805	35	60	230	0
Law Enforcement						
TOTAL	111,762	22,496	432	753	2,864	0

County Treas Motor Vehicle Estimate 22,496

County Treas Recreational Vehicle Estimate 432

County Treas 16/20M Vehicle Estimate 753

County Treas Commercial Vehicle Tax Estimate 2,864

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.20128

Recreational Vehicle Factor 0.00387

16/20 Vehicle Factor 0.00674

Commercial Vehicle Factor 0.02563

Watercraft Factor 0.00000

City of Leon 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvemet	5,000	10,000	5,000	12-1,117
Water	Equipment Reserve	-	10,000	-	12-825d
Water	Employee Benefit	-	-	-	12-631o
Sewer	Sewer Reserve	30,000	25,000	25,000	12-825d
Sewer	Employee Benefit	-	-	-	12-631o
	Totals	35,000	45,000	30,000	
	Adjustments*				
	Adjusted Totals	35,000	45,000	30,000	

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

City of Leon

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010-Well	11/18/2010	9/1/2026	varible	138,000	50,000	March		1,125		900	
						Sept	Sept	1,125	10,000	900	10,0
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Varible	22,350	11,100	March		230		204	
						Sept	Sept	230	1,400	204	1,500
Total G.O. Bonds					**61,100**			**2,710**	**11,400**	**2,208**	**11,500**
Revenue Bonds:											
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	491,442	March		5,355	17,629	4,944	18,041
						Sept	Sept	5,151	17,834	4,735	18,250
Total Revenue Bonds					**491,442**			**10,506**	**35,463**	**9,679**	**36,291**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**552,542**			**13,216**	**46,863**	**11,887**	**47,791**

City of Leon 2023

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 2022	Payments Due 2022	Payments Due 2023
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: 2023

Library found in: City of Leon
Butler 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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$3,624	$3,598
Delinquent Tax	$0	$0
Motor Vehicle Tax	$703	$729
Recreational Vehicle Tax	$17	$14
16/20M Vehicle Tax	$19	$24
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,363	$4,365
Difference in Total Taxes:	$2	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,581,053	$3,003,006
Did Assessed Valuation Decrease?	No	
Levy Rate	1.404	1.198
Difference in Levy Rate:	(0.206)	
Qualify for grant: Not 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 Leon 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	257,569	218,306	147,326
Receipts:			
Ad Valorem Tax	111,748	99,170	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		16,969	19,962
Recreational Vehicle Tax		398	383
16/20M Vehicle Tax		453	669
Commercial Vehicle Tax		1,828	2,541
Watercraft Tax		202	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	18,607	18,000	18,000
Local Sales Tax	34,652	34,000	34,000
Franchise Tax	42,044	42,000	42,000
Fines, Fees & Permits	6,639	6,000	6,000
Reimbursements		4,000	4,000
Rental Income-Senior Housing	31,468	39,000	39,000
Interest on Idle Funds	1,450	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**246,608**	**263,020**	**167,555**
Resources Available:	**504,177**	**481,326**	**314,881**
Expenditures:			
Salaries & Wages	29,982	80,000	80,000
Employee Benefits (balance from fund)	42,031	10,000	10,000
Contractual	75,334	30,000	50,000
Commodities	113,449	60,000	100,000
Street Improvements		100,000	105,051
Code Enforcement/Officers	4,335		
Street Lighting		5,000	5,000
Senior Housing	12,805	39,000	39,000
Capital Outlay			20,000
Transfer to Capital Improvement	5,000	10,000	5,000
Miscellaneous	2,935		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**285,871**	**334,000**	**414,051**
Unencumbered Cash Balance Dec 31	218,306	147,326	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	492,152	500,776	414,051
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	414,051
		Tax Required	99,170
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**99,170**

CPA Summary

City of Leon 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% 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
2021/2022/2023 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 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	491	492	272
Receipts:			
Ad Valorem Tax	4,316	3,624	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		703	729
Recreational Vehicle Tax		17	14
16/20M Vehicle Tax		19	24
Commercial Vehicle Tax		76	93
Watercraft Tax		8	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**4,316**	**4,447**	**860**
Resources Available:	**4,807**	**4,939**	**1,132**
Expenditures:			
Appropratioins to Library	4,315	4,667	4,730
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**4,315**	**4,667**	**4,730**
Unencumbered Cash Balance Dec 31	492	272	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	4,667	4,667	4,730
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,730
		Tax Required	3,598
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	3,598

Qualifies for

CPA Summary

City of Leon 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,334	41,532	55,203
Receipts:			
Ad Valorem Tax	28,407	8,968	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,875	1,805
Recreational Vehicle Tax		115	35
16/20M Vehicle Tax		130	60
Commercial Vehicle Tax		525	230
Watercraft Tax		58	0
Transfer from Water			
Transfer from Sewer			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**28,407**	**14,671**	**2,130**
Resources Available:	**41,741**	**56,203**	**57,333**
Expenditures:			
Payroll Taxes & Benefits	209	1,000	66,301
Transfer to General			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**209**	**1,000**	**66,301**
Unencumbered Cash Balance Dec 31	41,532	55,203	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	35,000	35,000	66,301
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,301
		Tax Required	8,968
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	8,968

Adopted Budget

Law Enforcement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,175	26,417	19,239
Receipts:			
Cash Adjustment	4,209		
Fines & Fees	72,563	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**76,772**	**70,000**	**70,000**
Resources Available:	**101,947**	**96,417**	**89,239**
Expenditures:			
Salaries & Benefits	28,228	28,000	30,000
Employee Benefits	257		
Contractual	14,750	20,000	20,000
Commodities	32,295	29,178	35,000
Capital Outlay			4,239
Transfer to Employee Benefits			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**75,530**	**77,178**	**89,239**
Unencumbered Cash Balance Dec 31	26,417	19,239	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	108,158	77,178	89,239
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,239
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Leon 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,687	6,727	5,006
Receipts:			
State of Kansas Gas Tax	21,232	20,070	20,380
County Transfers Gas	3,372	3,203	3,180
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,604**	**23,273**	**23,560**
Resources Available:	**33,291**	**30,000**	**28,566**
Expenditures:			
Salaries & Benefits		8,000	
Contractual	26,564	15,000	28,566
Commodities		1,994	
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,564**	**24,994**	**28,566**
Unencumbered Cash Balance Dec 31	6,727	5,006	0
2021/2022/2023 Budget Authority Amoun	27,160	24,994	28,566

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,260	16,280	284
Receipts:			
Charges to Customers	124,451	135,000	135,000
10% Surcharges	12,403	13,500	13,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**136,854**	**148,500**	**148,500**
Resources Available:	**140,114**	**164,780**	**148,784**
Expenditures:			
Salaries & Benefits	26,128	28,000	30,000
Contractual	46,348	45,000	45,000
Commodities	51,358	62,000	54,738
Capital Outlay			
Tower Maintenance Contract		7,246	7,246
Debt Service-Well		12,250	11,800
Transfer to Employee Benefits			
Transfer to Equipment Reserve		10,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**123,834**	**164,496**	**148,784**
Unencumbered Cash Balance Dec 31	16,280	284	0
2021/2022/2023 Budget Authority Amoun	135,506	164,754	148,784

CPA Summary

City of Leon 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	180,752	209,682	190,353
Receipts:			
Charges to Customers	151,416	157,000	157,000
Special Assessments	2,124	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**153,540**	**159,500**	**159,500**
Resources Available:	**334,292**	**369,182**	**349,853**
Expenditures:			
Salaries & Benefits	46,620	48,000	48,000
Contractual	29,667	35,000	35,000
Commodities	13,323	18,000	25,000
Capital Outlay			168,975
Debt Service-Series 2011		45,969	45,970
Debt Service-Bluestem		1,860	1,908
Transfer to Employee Benefits		5,000	0
Transfer to Sewer Reserve	30,000	25,000	25,000
Transfer to Capital Improvements	5,000		
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**124,610**	**178,829**	**349,853**
Unencumbered Cash Balance Dec 31	209,682	190,353	0
2021/2022/2023 Budget Authority Amoun	265,566	328,975	349,853

Adopted Budget **Refuse Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,911	24,575	14,175
Receipts:			
Charges to Customers	45,101	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,101**	**47,000**	**47,000**
Resources Available:	**68,012**	**71,575**	**61,175**
Expenditures:			
Salaries & Benefits			
Contractual	38,437	42,400	42,400
Commodities		15,000	18,775
Transfer to Capital Improvement	5,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,437**	**57,400**	**61,175**
Unencumbered Cash Balance Dec 31	24,575	14,175	0
2021/2022/2023 Budget Authority Amoun	60,585	65,911	61,175

CPA Summary

City of Leon 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA Non-Budgeted**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	55,921	55,921
Receipts:			
Federal Aid/ Governor	55,921		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**55,921**	**0**	**0**
Resources Available:	**55,921**	**55,921**	**55,921**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	55,921	55,921	55,921
2021/2022/2023 Budget Authority Amount	0	0	0

Adopted Budget **Lion Pride Committee**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	10,673	10,673
Receipts:			
****Non-Budgeted Fund****			
Transfer from Park Reserve	7,000		
Fund Raising	12,982		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,982**	**0**	**0**
Resources Available:	**19,982**	**10,673**	**10,673**
Expenditures:			
Commodities	9,309		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,309**	**0**	**0**
Unencumbered Cash Balance Dec 31	10,673	10,673	10,673
2021/2022/2023 Budget Authority Amount	0	0	0

See Tab A

City of Leon

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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 & Demolit**		**Park Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,698	Cash Balance Jan 1	56,041	Cash Balance Jan 1	110,000	Cash Balance Jan 1	21,893	Cash Balance Jan 1	7,000	196,632
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Sewer	5,000	TR from General		TR from Sewer	30,000					
TR from Refuse	5,000	TR fromWater								
TR from General	5,000	Other Income								
Total Receipts	15,000	Total Receipts	0	Total Receipts	30,000	Total Receipts	0	Total Receipts	0	45,000
Resources Available:	16,698	Resources Available:	56,041	Resources Available:	140,000	Resources Available:	21,893	Resources Available:	7,000	241,632
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Comodities	511			Contractual	2,800	TR to Lion Pride	7,000	
Total Expenditures	0	Total Expenditures	511	Total Expenditures	0	Total Expenditures	2,800	Total Expenditures	7,000	10,311
Cash Balance Dec 31	16,698	Cash Balance Dec 31	55,530	Cash Balance Dec 31	140,000	Cash Balance Dec 31	19,093	Cash Balance Dec 31	0	231,321 **
										231,321 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leon

will meet on Septmeber 6, 2022 at 6:30 PM at Leon City Hall, 111 S Main, Leon 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 Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	285,871	32.600	334,000	38.422	414,051	99,170	33.024
Library	4,315	1.350	4,667	1.404	4,730	3,598	1.198
Employee Benefits	209	9.365	1,000	3.475	66,301	8,968	2.986
Law Enforcement	75,530		77,178		89,239		
Special Highway	26,564		24,994		28,566		
Water Utility	123,834		164,496		148,784		
Sewer Utility	124,610		178,829		349,853		
Refuse Utility	43,437		57,400		61,175		
ARPA Non-Budgeted							
Lion Pride Committee	9,309						
Non-Budgeted Funds	10,311						
Totals	703,990	43.315	842,564	43.301	1,162,699	111,736	37.208
						*Revenue Neutral Rate***	*37.218*
Less: Transfers	35,000		45,000		30,000		
Net Expenditure	668,990		797,564		1,132,699		
Total Tax Levied	111,262		111,762		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,568,651		2,581,053		3,003,006		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	83,700	72,400	61,100
Revenue Bonds	559,961	526,096	491,442
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	643,661	598,496	552,542

*Tax rates are expressed in mills

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

Kristina Semisch

City Official Title: Mayor

Leon

Published in the Butler County Times-Gazette Jul 12, 2022

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

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	285,871	32.600	334,000	38.422	414,051	99,170	33.024
Library	4,315	1.350	4,667	1.404	4,730	3,598	1.198
Employee Benefits	209	9.365	1,000	3.475	66,301	8,968	2.986
Law Enforcement	75,530		77,178		89,239		
Special Highway	26,564		24,994		28,566		
Water Utility	123,834		164,496		148,784		
Sewer Utility	124,610		178,829		349,853		
Refuse Utility	43,437		57,400		61,175		
ARPA Non-Budgeted							
Lion Pride Committee	9,309						
Non-Budgeted Funds	10,311						
Totals	703,990	43.315	842,564	43.301	1,162,699	111,736	37.208
						*Revenue Neutral Rate***	*37.218*
Less: Transfers	35,000		45,000		30,000		
Net Expenditure	668,990		797,564		1,132,699		
Total Tax Levied	111,262		111,762		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,568,651		2,581,053		3,003,006		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	83,700	72,400	61,100
Revenue Bonds	559,961	526,096	491,442
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	643,661	598,496	552,542

*Tax rates are expressed in mills

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

Kristina Semisch
City Official Title: Mayor

284630

Resolution No. 06-2022

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 37.218 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 6, 2022 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 37.208 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 6 day of September, 2022 and **SIGNED** by the Mayor.

Kristina Semisch

Kristina Semisch, Mayor

Attested:

Jodie Laidler

Jodie Laidler, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Leon, Ks To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 6, 2022
Resolution No. 06-2022

Governing Body Member	Yes	No	No Vote
Mayor Kristina Semisch			X
Geralyn Ebersohl	X		
Darcie Gomez	X		
Kyle Hrabe			X (absent)
Bruce Proctor	X		
Joel Lovesee	X		
TOTAL	**4**		

Certified:

Jodie Laidler

Jodie Laidler, City Clerk