State of Kansas
City
2023

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 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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant					
Fund	**K.S.A.**				
General	12-101a	6	458,318	111,061	33.993
Special Liability	75-6110	7	106,125	16,046	4.912
Special Highway		8	19,854		
Special Parks & Recreation		8	55,853		
Infrastructure		9	897,793		
Equipment Reserve		9	64,564		
Water Utility		10	301,298		
Sewer Utility		10	258,332		
Solid Waste Management		11	92,489		
Non-Budgeted Funds-A		12			
Totals		xxxxxx	2,254,626	127,107	38.905
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice			Final valuation: 3,267,203		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 38.999

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

Attest: _____, 2022
County Clerk

Georgie Eggleston Council Member
Mayor
Council Member
Council Member
Council Member
Governing Body

OFFICE OF COUNTY CLERK
SEAL
COFFEY COUNTY, KANSAS

City of LeRoy

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 Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	111,695	14,059	606	454	2,928	135
Debt Service						
Library						
Special Liability	15,411	1,940	84	63	404	19
TOTAL	127,106	15,999	690	517	3,332	154

County Treas Motor Vehicle Estimate	15,999				
County Treas Recreational Vehicle Estimate		690			
County Treas 16/20M Vehicle Estimate			517		
County Treas Commercial Vehicle Tax Estimate				3,332	
County Treas Watercraft Tax Estimate					154

Motor Vehicle Factor	0.12587				
Recreational Vehicle Factor		0.00543			
16/20M Vehicle Factor			0.00407		
Commercial Vehicle Factor				0.02621	
Watercraft Factor					0.00121

City of LeRoy 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
Water Utility Fund	Equipment Reserve	10,000	20,000	20,000	K.S.A. 12-825d
Water Utility Fund	Solid Waste Utility	10,000	10,000	10,000	K.S.A. 12-825d
Sewer Utility Fund	Sewer Principal & Interest	91,403	91,403	91,403	K.S.A. 12-825d
	Totals	111,403	121,403	121,403	
	Adjustments*				
	Adjusted Totals	111,403	121,403	121,403	

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

City of LeRoy

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2016	8/30/2016	8/30/2056	2.25	2,394,000	2,197,672	8/30	8/30	49,448	41,955	48,504	42,899
Total G.O. Bonds					**2,197,672**			**49,448**	**41,955**	**48,504**	**42,899**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,197,672**			**49,448**	**41,955**	**48,504**	**42,899**

City of LeRoy

2023

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, 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.

City of LeRoy 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	249,501	222,644	252,231
Receipts:			
Ad Valorem Tax	108,551	123,943	xxxxxxxxxxxxxxxxxx
Delinquent Tax	5,405	1,252	1,100
Motor Vehicle Tax	16,011	13,274	14,059
Recreational Vehicle Tax	690	563	606
16/20M Vehicle Tax	180	155	454
Commercial Vehicle Tax	3,261	2,825	2,928
Watercraft Tax	0	111	135
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Franchise Tax	12,678	13,219	13,219
Sales Tax	56,946	57,180	57,180
Licenses and Permits	1,794	1,869	1,869
Rental Receipts	2,895	3,605	3,605
Reimbursed Expense	179	0	0
Sanitation Billings Administration	795	730	730
Fines and Forfeitures	100	0	0
Charges for Services	993	0	0
Donations	3,000	2,295	0
Grants	0	0	0
Sale of Materials	0	451	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	7,122	75	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**220,600**	**221,547**	**95,885**
Resources Available:	**470,101**	**444,191**	**348,116**

City of LeRoy

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	470,101	444,191	348,116
Expenditures:			
General Administration	168,250	159,259	176,373
Cemetery	12,664	15,780	19,400
Parks and Recreation	0	500	9,500
Police	39,717	0	0
Street Department	0	0	234,300
Street Lights	16,421	16,421	18,745
Solid Waste	10,405	0	0
0	0	0	0
Sub-Total detail page	247,457	191,960	458,318
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**247,457**	**191,960**	**458,318**
Unencumbered Cash Balance Dec 31	222,644	252,231	xxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	471,670	455,038	458,318

Non-Appropriated Balance		
Total Expenditure/Non-Appr Balance		458,318
Tax Required		110,202
Delinquent Comp Rate:	1.0%	1,102
Amount of 2022 Ad Valorem Tax		111,304

City of LeRoy 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Personal Services	72,711	69,430	76,373
Contractual Services	72,283	78,800	80,000
Commodities	20,418	11,029	20,000
Capital Outlay	2,838	0	0
Total	**168,250**	**159,259**	**176,373**
Cemetery			
Contractual Services	12,160	11,520	14,400
Commodities	504	2,260	3,000
Appropriations to Cemetery Assoc.	0	2,000	2,000
Total	**12,664**	**15,780**	**19,400**
Parks and Recreation			
Personal Services	0	0	1,000
Contractual Services	0	500	5,000
Commodities	0	0	1,500
Capital Outlay	0	0	2,000
Total	**0**	**500**	**9,500**
Police			
Personal Services	8,951	0	0
Contractual Services	0	0	0
Commodities	4,416	0	0
Capital Outlay	26,350	0	0
Total	**39,717**	**0**	**0**
Street Department			
Personal Services	0	0	5,000
Contractual Services	0	0	3,000
Commodities	0	0	7,000
Capital Outlay	0	0	219,300
Total	**0**	**0**	**234,300**
Street Lights			
Contractual Services	16,421	16,421	18,745
Total	**16,421**	**16,421**	**18,745**
Solid Waste			
Contractual Services	10,405	0	0
Total	**10,405**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**247,457**	**191,960**	**458,318**

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

City of LeRoy 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	61,104	81,437	87,810
Receipts:			
Ad Valorem Tax	30,236	15,257	xxxxxxxxxxxxxxxxxx
Delinquent Tax	604	154	159
Motor Vehicle Tax	1,417	3,697	1,940
Recreational Vehicle Tax	61	157	84
16/20M Vehicle Tax	16	43	63
Commercial Vehicle Tax	289	787	404
Watercraft Tax	0	31	19
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,623**	**20,126**	**2,669**
Resources Available:	93,727	101,563	90,479
Expenditures:			
General Government			
Contractual Services	12,290	13,753	106,125
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,290**	**13,753**	**106,125**
Unencumbered Cash Balance Dec 31	81,437	87,810	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	72,146	101,194	106,125
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	106,125
		Tax Required	15,646
	Delinquent Comp Rate:	1.0%	156
		Amount of 2022 Ad Valorem Tax	15,802

Adopted Budget 0	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	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2022 Ad Valorem Tax	0

City of LeRoy 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	8,322	875	4,894
Receipts:			
State of Kansas Gas Tax	15,629	14,730	14,960
County Transfers Gas		0	0
Sale of Materials	460	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	455	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,544**	**14,730**	**14,960**
Resources Available:	**24,866**	**15,605**	**19,854**
Expenditures:			
Street Maintenance			
Personal Services	14,855	9,034	10,937
Contractual Services	344	0	3,000
Commodities	2,329	1,677	3,000
Capital Outlay	6,463	0	2,917
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,991**	**10,711**	**19,854**
Unencumbered Cash Balance Dec 31	875	4,894	0
2021/2022/2023 Budget Authority Amount:	25,162	27,953	19,854

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,911	15,583	32,565
Receipts:			
County Grants	23,288	23,288	23,288
Operating Transfers From:			
Water Utility Fund			
Camping Fees	50	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	18	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,356**	**23,288**	**23,288**
Resources Available:	**35,267**	**38,871**	**55,853**
Expenditures:			
Culture and Recreation			
Personal Services	5,382	5,556	6,111
Contractual Services	2,959	750	5,000
Commodities	5,168	0	5,000
Capital Outlay	6,175	0	39,742
Cash Forward (2023 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,684**	**6,306**	**55,853**
Unencumbered Cash Balance Dec 31	15,583	32,565	0
2021/2022/2023 Budget Authority Amount:	36,000	41,049	55,853

City of LeRoy 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Infrastructure**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	647,295	680,991	784,392
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:	**760,696**	**794,392**	**897,793**
Expenditures:			
General Government			
Contractual Services	2,105	0	2,000
Commodities	666	0	10,000
Capital Outlay	76,934	10,000	885,793
Cash Forward (2023 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**79,705**	**10,000**	**897,793**
Unencumbered Cash Balance Dec 31	680,991	784,392	0
2021/2022/2023 Budget Authority Amount:	769,589	799,084	897,793

Adopted Budget

Equipment Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,564	24,564	44,564
Receipts:			
Operating Transfers from:			
Water Utility Fund	10,000	20,000	20,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,000**	**20,000**	**20,000**
Resources Available:	**24,564**	**44,564**	**64,564**
Expenditures:			
General Government			
Commodities	0	0	0
Capital Outlay	0	0	64,564
Cash Forward (2023 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**64,564**
Unencumbered Cash Balance Dec 31	24,564	44,564	0
2021/2022/2023 Budget Authority Amount:	54,564	54,564	64,564

City of LeRoy 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	159,522	140,580	158,399
Receipts:			
Water Sales	139,770	140,277	140,277
Connections	3,319	1,794	1,794
Sale of Materials	0	184	0
Interest on Idle Funds	997	828	828
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**144,086**	**143,083**	**142,899**
Resources Available:	**303,608**	**283,663**	**301,298**
Expenditures:			
Operating Expenditures			
Personal Services	24,780	28,004	30,805
Contractual Services	67,992	62,550	75,000
Commodities	5,576	4,710	10,000
Capital Outlay	44,680	0	155,493
Operating Transfers to			
Equipment Reserve	10,000	20,000	20,000
Solid Waste Management Fund	10,000	10,000	10,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**163,028**	**125,264**	**301,298**
Unencumbered Cash Balance Dec 31	140,580	158,399	0
2021/2022/2023 Budget Authority Amount:	286,567	321,188	301,298

Adopted Budget

Sewer Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	176,381	155,827	134,299
Receipts:			
User Fees	121,563	123,286	123,286
Interest on Idle Funds	997	747	747
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**122,560**	**124,033**	**124,033**
Resources Available:	**298,941**	**279,860**	**258,332**
Expenditures:			
Operating Expenditures			
Personal Services	28,543	35,231	38,755
Contractual Services	2,156	15,649	20,000
Commodities	2,057	3,278	4,000
Capital Outlay	18,955	0	104,174
Operating Transfers to:			
Sewer Utility Principal & Interest Fund	91,403	91,403	91,403
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**143,114**	**145,561**	**258,332**
Unencumbered Cash Balance Dec 31	155,827	134,299	0
2021/2022/2023 Budget Authority Amount:	290,281	297,863	258,332

City of LeRoy 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Management**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59	10,000	19,569
Receipts:			
User Fees	49,519	58,573	62,092
Operating Transfer from			
Water Utility Fund	10,000	10,000	10,000
Interest on Idle Funds	994	828	828
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**60,513**	**69,401**	**72,920**
Resources Available:	**60,572**	**79,401**	**92,489**
Expenditures:			
General Government			
Personal Services	1,107	0	0
Contractual Services	48,472	59,832	62,824
Commodities	993	0	29,665
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,572**	**59,832**	**92,489**
Unencumbered Cash Balance Dec 31	10,000	19,569	0
2021/2022/2023 Budget Authority Amount:	54,000	65,469	92,489

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

0

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Replacement		**Sewer P&I**		**Cares Grant Fund**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	22,464	Cash Balance Jan 1	0	Cash Balance Jan 1	7,162	Cash Balance Jan 1		Cash Balance Jan 1		29,626
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Operating Transfer From:		CRF Grant	0					
		Sewer Utility Fund	91,403	ARPA Grant	48,824					
Total Receipts	0	Total Receipts	91403	Total Receipts	48824	Total Receipts	0	Total Receipts	0	140,227
Resources Available:	22,464	Resources Available:	91,403	Resources Available:	55,986	Resources Available:	0	Resources Available:	0	169,853
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Debt Service:		General Government:						
		Principal	41,032	Contractual Services	0					
		Interest	50,371	Commodities	0					
				Capital Outlay	7,162					
Total Expenditures	0	Total Expenditures	91,403	Total Expenditures	7,162	Total Expenditures	0	Total Expenditures	0	98,565
Cash Balance Dec 31	22,464	Cash Balance Dec 31	0	Cash Balance Dec 31	48,824	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**71,288** **
										71,288 **

**Note: These two block figures should agree.

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of LeRoy
will meet on August 1, 2022 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 2023 Expenditures and Amount of 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	247,457	37.186	191,960	35.678	458,318	111,304	34.151
Special Liability	12,290	10.358	13,753	4.923	106,125	15,802	4.848
Special Highway	23,991		10,711		19,854		
Special Parks & Recreation	19,684		6,306		55,853		
Infrastructure	79,705		10,000		897,793		
Equipment Reserve					64,564		
Water Utility	163,028		125,264		301,298		
Sewer Utility	143,114		145,561		258,332		
Solid Waste Management	50,572		59,832		92,489		
Non-Budgeted Funds-A	98,565						
Totals	838,406	47.544	563,387	40.601	2,254,626	127,106	38.999
						*Revenue Neutral Rate***	*38.999*
Less: Transfers	111,403		121,403		121,403		
Net Expenditure	727,003		441,984		2,133,223		
Total Tax Levied	140,602		127,106		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,957,361		3,130,503		3,259,199		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	2,278,833	2,238,704	2,197,672
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,278,833	2,238,704	2,197,672

*Tax rates are expressed in mills

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

Kim Alexander
Official Title: City Clerk

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

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City of LeRoy
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Proposed Budget 2023 Expenditures and Amount of 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	247,457	37.186	191,960	35.678	458,318	111,304	34.151
Special Liability	12,290	10.358	13,753	4.923	106,125	15,802	4.848
Special Highway	23,991		10,711		19,854		
Special Parks & Recreation	19,684		6,306		55,853		
Infrastructure	79,705		10,000		897,793		
Equipment Reserve					64,564		
Water Utility	163,028		125,264		301,298		
Sewer Utility	143,114		145,561		258,332		
Solid Waste Management	50,572		59,832		92,489		
Non-Budgeted Funds-A	98,565						
Totals	838,406	47.544	563,387	40.601	2,254,626	127,106	38.999
						*Revenue Neutral Rate***	*38.999*
Less: Transfers	111,403		121,403		121,403		
Net Expenditure	727,003		441,984		2,133,223		
Total Tax Levied	140,602		127,106		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,957,361		3,130,503		3,259,199		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	2,278,833	2,238,704	2,197,672
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,278,833	2,238,704	2,197,672

*Tax rates are expressed in mills

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

Kim Alexander
Official Title: City Clerk

CITY OF LEROY								CITY OF LEROY									
GENERAL FUND								GENERAL FUND									
					Actual				Actual					USED FOR		PROJECTED	
RECEIPTS	2017	2018	2019	2020	AS OF 5/31/2021	ALL OF 2021	%	RECEIPTS	AS OF 5/31/2022	PROJECTED 2022		2022 BUDGET		2022 IN 2023 BUDGET	COMMENTS	FOR 2023 BUDGET	COMMENTS
Ad Valorem Tax	102,504	108,117	108,244	111,030	70,650	108,551		Ad Valorem Tax	73,784	123,943	(1)	125,195		123,943		109,961	
Delinquent Tax	1,230	1,821	1,646	3,897	-	5,405		Delinquent Tax	-	1,252	(2)	1,240		1,252		1,100	
Motor Vehicle Tax	13,986	14,864	15,202	15,939	-	16,011		Motor Vehicle Tax	-	13,274	(3)	13,274		13,274		14,245	
Recreational Vehicle Tax	532	547	531	658	-	690		Recreational Vehicle Tax	-	563	(3)	563		563		614	
16/20 M Vehicle Tax	203	221	205	194	-	180		16/20 M Vehicle Tax	-	155	(3)	155		155		460	
Commercial Vehicle Tax	2,871	2,954	2,974	3,291	-	3,262		Commercial Vehicle Tax	-	2,825	(3)	2,825		2,825		2,967	
Watercraft Tax	-	-	-	-		-		Watercraft Tax		111	(3)	111		111		137	
LAVTR	-	-	-	-	-	-		LAVTR	-	-	(3)	-		-		-	
County & City Rev Sharing	-	-	-	-	-	-		County & City Rev Sharing	-	-	(3)	-		-		-	
Franchise Tax	11,984	11,208	11,256	11,822	3,926	12,678	30.97%	Franchise Tax	4,468	13,219		12,130		13,219		13,219	
Sales Tax	50,721	47,072	45,703	46,264	22,616	56,946	39.71%	Sales Tax	22,850	57,180		50,636		57,180		57,180	
Special Assessments	-	-	-	-	-	-		Special Assessments	-	-		-		-		-	
Fines & Forfeitures	22	53	-	114	100	100	100.00%	Fines & Forfeitures	-	-		100		-		-	
Charges for Services	11	55	-	28	-	993	0.00%	Charges for Services	-	-		-		-		-	
Licenses & Permits	805	1,093	772	1,384	5	1,794	0.28%	Licenses & Permits	80	1,869		1,075		1,869		1,869	
Sale of Materials	-	17,500	4,000	-	-	-	#DIV/0!	Sale of Materials	451	451		-		451		-	
Other Receipts:								Other Receipts:									
Rental	3,175	2,275	2,525	2,700	1,600	2,895	55.27%	Rental	2,310	3,605		3,850		3,605		3,605	
Economic Loan Interest Inc	-	-	-	-		-		Economic Loan Interest Inc									
Economic Dev Loan Rpmts	-	-	-	-	-	-		Economic Dev Loan Rpmts	-	-		-		-		-	
Donations	-	-	-	2,400	2,000	3,000	66.67%	Donations	2,295	2,295		-		2,295		-	
Reimbursed Expenses	1,365	22	8,974	5,755	-	179	0.00%	Reimbursed Expenses	-	-		-		-		-	
Miscellaneous	1,131	1,261	2,488	462	6,583	7,122	92.44%	Miscellaneous	75	75		400		75		-	
Sanitation Billings Admin	2,442	4,249	708	717	390	795	49.00%	Sanitation Billings Admin	124	730		951		730		730	
CDBG Grant	-	-	-	-	23,000	-		CDBG Grant	-	-		-		-		-	
Miscellaneous-Syngenta Settl	-	-	-	-	-	-		Miscellaneous-Syngenta Settlmn	-	-		-		-		-	
Operating Transfers From:								Operating Transfers From:									
Water Utility Fund	-	-	-	-	-	-		Water Utility Fund	-	-		-		-		-	
	-	-	-	-	-	-			-	-		-		-		-	
	-	-	-	-	-	-			-	-		-		-		-	
Interest on Idle Funds	1,391	2,528	2,584	-	-	-	#DIV/0!	Interest on Idle Funds	477	-		-		-		-	
Total Receipts		215,839	207,812	206,655	130,870	220,600		Total Receipts	106,912	221,546		212,505		221,545		206,086	

(1) Used amount levied for 2022 budget less delinquency amount of 1%

(2) Used 1% of 2022 amount levied.

(3) Used amounts estimated by the county treasurer during preparation of the 2022 budget.

CITY OF LEROY						CITY OF LEROY							
GENERAL FUND						GENERAL FUND							
			Actual				Actual			USED FOR		PROJECTED	
			AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		FOR 2023	
EXPENDITURES	2019	2020	5/31/2021	2021	%	EXPENDITURES	5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
General Administration Department						General Administration Department							
Personal Services	63,438	81,603	26,605	72,711	36.59%	Personal Services	23,324	69,430	87,227	69,430		76,373	
Contractual Services	59,006	85,788	42,403	72,283	58.66%	Contractual Services	54,921	78,800	70,000	78,800		80,000	
Commodities	8,295	11,318	12,397	20,418	60.72%	Commodities	3,008	11,029	15,000	11,029		20,000	
Capital Outlay	190	3,840	-	2,838	0.00%	Capital Outlay	-	-	30,000	-		-	
Cemetery Department						Cemetery Department							
Personal Services	-	-	-	-		Personal Services	-	-	-	-		-	
Contractual Services	6,400	7,680	1,920	12,160	15.79%	Contractual Services	1,280	11,520	14,400	11,520		14,400	
Commodities	2,589	2,740	301	504	59.71%	Commodities	2,260	2,260	1,000	2,260		3,000	
Capital Outlay	-	-	-	-		Capital Outlay	-	-	-	-		-	
Appropriations to Cemetery Assi	-	4,000	-	-	#DIV/0!	Appropriations to Cemetery Assi	-	2,000	2,000	2,000		2,000	
Parks & Recreation						Parks & Recreation							
Personal Services	-	-	-	-	#DIV/0!	Personal Services	-	-	1,000	-		1,000	
Contractual Services	800	200	-	-	#DIV/0!	Contractual Services	-	500	5,000	500		5,000	
Commodities	-	-	-	-	#DIV/0!	Commodities	-	-	1,500	-		1,500	
Capital Outlay	14,768	-	-	-		Capital Outlay	-	-	2,000	-		2,000	
Police Department						Police Department							
Personal Services	5,197	30,555	6,915	8,951	77.25%	Personal Services	-	-	17,280	-	No Police Dept after 2021	-	
Contractual Services	141	2,056	-	-	#DIV/0!	Contractual Services	-	-	3,720	-	Discussed with Kim	-	
Commodities	169	5,602	43	4,416	0.98%	Commodities	-	-	4,000	-		-	
Capital Outlay	-	-	26,350	26,350		Capital Outlay	-	-	10,000	-		-	
Solid Waste						Solid Waste							
Contractual Services	-	-	-	10,405		Contractual Services	-	-	-	-		-	
Street Department						Street Department							
Personal Services	-	-	-	-	#DIV/0!	Personal Services	-	-	5,000	-		5,000	
Contractual Services	-	-	-	-	#DIV/0!	Contractual Services	-	-	3,000	-		3,000	
Commodities	670	-		-	#DIV/0!	Commodities		-	7,000	-		7,000	
Capital Outlay	-	-	-	-		Capital Outlay	-	-	157,165	-		219,300	Plug
													Chip & Seal $80,000
Street Lights Department						Street Lights Department							
Personal Services	-	-	-	-		Personal Services	-	-	-	-		-	
Contractual Services	12,417	12,428	1,385	16,421	8.43%	Contractual Services	-	16,421	18,745	16,421		18,745	
Commodities	-	-	-	-		Commodities	-	-	-	-		-	
Capital Outlay	-	-	-	-		Capital Outlay	-	-	-	-		-	
Water Department						Water Department							
Personal Services	-	-	-	-		Personal Services	-	-	-	-		-	Included in
Contractual Services	-	-	-	-		Contractual Services	-	-	-	-		-	Gen. Admin.
Commodities	-	-	-	-		Commodities	-	-	-	-		-	
Capital Outlay	-	-	-	-		Capital Outlay	-	-	-	-		-	
Sewage Treatment Department						Sewage Treatment Department							
Personal Services	-	-	-	-		Personal Services	-	-	-	-		-	
Contractual Services	-	-	-	-		Contractual Services	-	-	-	-		-	
Commodities	-	-	-	-		Commodities	-	-	-	-		-	
Capital Outlay	-	-	-	-		Capital Outlay	-	-	-	-		-	
Operating Transfers To:						Operating Transfers To:							
Community Building Departmer	-	-	-	-		Community Building Departmer	-	-	-	-		-	
Debt Service-Early Rtmnt	-	-		-		Debt Service-Early Rtmnt			-	-		-	
Equipment Reserve Fund	-	-	-	-		Equipment Reserve Fund	-	-	-	-		-	
Page Total	174,080	247,810	118,319	247,456		Page Total	84,792	191,960	455,037	191,960		458,318	

CITY OF LEROY								CITY OF LEROY							
Special Liability								Special Liability							
					Actual				Actual			USED FOR		PROJECTED	
					AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		FOR 2023	
	2017	2018	2019	2020	5/31/2021	2021	%		5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	53,288	67,611	82,340	64,105		61,104		Unencumbered Cash Balance Jan 1			81,068	81,437		87,810	
RECEIPTS:								RECEIPTS:							
Ad Valorem Tax	9,536	9,344	9,590	9,825	17,845	30,236		Ad Valorem Tax	11,080	15,258	15,411	15,258		15,886	
Delinquent Tax	114	168	147	349	-	604		Delinquent Tax	-	153	-	153		159	
Motor Vehicle Tax	1,298	1,382	1,345	1,412	-	1,417		Motor Vehicle Tax	-	3,697	3,697	3,697		1,754	
Recreations Vehicle Tax	49	51	47	58	-	61		Recreations Vehicle Tax	-	157	157	157		76	
16/20 M Vehicle Tax	19	21	19	17	-	16		16/20 M Vehicle Tax	-	43	43	43		57	
Commercial Vehicle Tax	266	275	263	292	-	289		Commercial Vehicle Tax	-	787	787	787		365	
Watercraft Tax	-	-	-	-	-	-		Watercraft Tax	-	31	31	31		17	
Other Revenues								Other Revenues							
Reimbursed Expense	5,704	6,981	-	-	-	-	#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	16,987	18,222	11,412	11,953	17,845	32,623		Total Receipts	11,080	20,126	20,126	20,126		18,314	
EXPENDITURES:								EXPENDITURES:							
General Government								General Government							
Contractual Services	2,664	3,492	29,647	14,955	12,357	12,290	100.55%	Contractual Services	13,753	13,753	101,194	13,753		106,125	
Total Expenditures	2,664	3,492	29,647	14,955	12,357	12,290		Total Expenditures	13,753	13,753	101,194	13,753		106,125	
Unencumbered Cash Balance Dec 31	67,611	82,340	64,105	61,104		81,437		Unencumbered Cash Balance Dec 31			(1)	87,810		-	

CITY OF LEROY								CITY OF LEROY							
Special Highway								Special Highway							
					Actual				Actual			USED FOR		PROJECTED	
					AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		FOR 2023	
	2017	2018	2019	2020	5/31/2021	2021	%		5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	779	2,334	5,919	10,422		8,322		Unencumbered Cash Balance Jan 1			14,123	875		4,894	
RECEIPTS:								RECEIPTS:							
State of Kansas Gas Tax	14,679	14,864	14,805	14,037	6,799	15,629	43.50%	State of Kansas Gas Tax	7,142	14,730	13,830	14,730		14,960	
Use of Money and Property								Use of Money and Property							
Rental Income	-	-	-	-	-	-		Rental Income	-	-	-	-		-	
Sale of Materials	895	1,192	1,272	1,358	180	460	39.13%	Sale of Materials	-	-	-	-		-	
Other Revenue								Other Revenue							
Miscellaneous	-	495	548	1,347	120	455	26.37%	Miscellaneous	-	-	-	-		-	
Reimbursed Expense	-	-	-	-	-	-	#DIV/0!	Reimbursed Expense	-	-	-	-		-	
Interest on Idle Funds	-	-	-	-		-		Interest on Idle Funds			-	-		-	
Total Receipts	15,574	16,550	16,625	16,742	7,099	16,544		Total Receipts	7,142	14,730	13,830	14,730		14,960	
EXPENDITURES:								EXPENDITURES:							
Streets								Streets							
Personal Services	14,013	8,623	6,831	5,907	5,795	14,855	39.01%	Personal Services	9,034	21,681	9,432	9,034	Swr & Wtr will cover remaining PS	10,937	
Contractual Services	-	1,139	488	4,239	344	344	100.00%	Contractual Services	-	-	3,000	-		3,000	
Commodities	7	2,571	4,803	5,997	400	2,329	17.16%	Commodities	1,677	1,677	3,000	1,677		3,000	
Capital Outlay	-	632	-	2,699	-	6,463	0.00%	Capital Outlay	-	-	12,521	-		2,917	
Total Expenditures	14,019	12,964	12,122	18,842	6,539	23,991		Total Expenditures	10,710	23,358	27,953	10,711		19,854	
Unencumbered Cash Balance Dec 31	2,334	5,919	10,422	8,322		875		Unencumbered Cash Balance Dec 31			0	4,894		0	

CITY OF LEROY								CITY OF LEROY							
Special Parks & Recreation								**Special Parks & Recreation**							
					Actual				Actual			USED FOR		PROJECTED	
					AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		2023	
	2017	2018	2019	2020	5/31/2021	2021	%		5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	778	1,351	11,045	7,621		11,911		Unencumbered Cash Balance Jan 1			17,761	15,583		32,565	
RECEIPTS:								**RECEIPTS:**							
Intergovernmental								Intergovernmental							
County Grants	23,288	23,288	23,288	23,288	11,644	23,288	50.00%	County Grants	11,644	23,288	23,288	23,288		23,288	
Local Alcoholic Liquor Tax	-	-	-	-		-		Local Alcoholic Liquor Tax							
Camping Fees	135	-	-	-	-	-	#DIV/0!	Camping Fees	-	-	-	-		-	
Rental Fees	-	195	135	-		50	0.00%	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	68	18	377.78%	Miscellaneous	-	-	-	-		-	
Reimbursed Expense	-	-	-	-	-	-	#DIV/0!	Reimbursed Expense	-	-	-	-		-	
Operating Transfers								Operating Transfers							
Water Utilitiy Fund	-	-	-	13,000	-	-		Water Utilitiy Fund	-	-	-	-		-	
Interest on Idle Funds	-	-	-	-		-		Interest on Idle Funds		-		-			
Total Receipts	23,840	27,883	24,623	40,288	11,712	23,356		Total Receipts	11,644	23,288	23,288	23,288		23,288	
EXPENDITURES:								**EXPENDITURES:**							
Culture & Recreation								Culture & Recreation							
Personal Services	20,699	15,070	13,084	14,579	417	5,382	7.75%	Personal Services	591	5,557	12,014	5,556		6,111	
Contractual Services	-	25	9,318	9,764	-	2,959	0.00%	Contractual Services	750	750	5,000	750		5,000	
Commodities	2,567	3,094	5,646	11,653	411	5,168	7.96%	Commodities	(69)	-	24,035	-		5,000	
Capital Outlay	-	-	-	-	6,175	6,175		Capital Outlay	-	-	-	-		39,742	
Total Expenditures	23,266	18,189	28,047	35,997	7,003	19,684		Total Expenditures	1,272	6,307	41,049	6,306		55,853	
Unencumbered Cash Balance Dec 3	1,351	11,045	7,621	11,911		15,583		Unencumbered Cash Balance Dec 31			(1)	32,565		-	

CITY OF LEROY								CITY OF LEROY							
Infrastructure								Infrastructure							
					Actual				Actual			USED FOR		PROJECTED	
					AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		FOR 2023	
	2017	2018	2019	2020	5/31/2021	2021	%		5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	395,783	445,625	491,846	543,362		647,295		Unencumbered Cash Balance Jan 1			685,683	680,991		784,392	
RECEIPTS:								RECEIPTS:							
Ad Valorem Tax		2,500	-	-	-	-		Ad Valorem Tax	-	-	-	-		-	
Intergovernmental								Intergovernmental							
County Grants	113,401	113,401	113,401	113,401	56,701	113,401	50.00%	County Grants	56,701	113,401	113,401	113,401		113,401	
Special County Grant	-	-	-	-	-	-		Special County Grant	-	-	-	-		-	
FEMA Special Grant	-	-	-	-	-	-		FEMA Special Grant	-	-	-	-		-	
Other Revenue								Other Revenue			-	-		-	
Reimbursed Expenses	52,100	-	-	-	-	-		Reimbursed Expenses	-	-	-	-		-	
Use of Money and Property								Use of Money and Property			-	-		-	
Sale of Assets	-	-	1,200	-	-	-		Sale of Assets	-	-	-	-		-	
Interest on Idle Funds	-	-	-	-		-		Interest on Idle Funds			-	-		-	
Total Receipts	165,501	115,901	114,601	113,401	56,701	113,401		Total Receipts	56,701	113,401	113,401	113,401		113,401	
EXPENDITURES:								EXPENDITURES:							
General Government								General Government							
Personal Services	-	-	-	-	-	-		Personal Services	-	-	-	-		-	
Contractual Services	101,358	67,217	313	9,393	2,105	2,105	100.00%	Contractual Services	-	-	2,000	-		2,000	
Commodities	4,082	2,376	142	75	-	666	0.00%	Commodities	-	-	10,000	-		10,000	
Capital Outlay	10,219	88	62,631	-	7,908	76,934	10.28%	Capital Outlay	-	10,000	787,084	10,000	City Shop Upgrades	885,793	
Operating Transfers to								Operating Transfers to							
Community Building	-	-	-	-		-		Community Building							
Total Expenditures	115,659	69,681	63,085	9,468	10,013	79,705		Total Expenditures	-	10,000	799,084	10,000		897,793	
Unencumbered Cash Balance Dec 3	445,625	491,846	543,362	647,295		680,991		Unencumbered Cash Balance Dec 31			-	784,392		-	

CITY OF LEROY								CITY OF LEROY							
Equipment Reserve								Equipment Reserve							
					Actual				Actual			USED FOR		PROJECTED	
					AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		FOR 2023	
	2017	2018	2019	2020	5/31/2021	2021	%		5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	32,378	31,675	26,172	14,564		14,564		Unencumbered Cash Balance Jan 1			34,564	24,564		44,564	
RECEIPTS:								RECEIPTS:							
Operating Transfers From:								Operating Transfers From:							
General Fund	-	-	-	-	-	-	#DIV/0!	General Fund	-	-	-	-		-	
Water Utility Fund	-	-	-	-		10,000		Water Utility Fund		20,000	20,000	20,000		20,000	
Sale of Assets	-	-	-	-	-	-		Sale of Assets	-	-	-	-		-	
Equipment Use	-	-	-	-	-	-		Equipment Use	-	-	-	-		-	
Total Receipts	-	-	-	-	-	10,000		Total Receipts	-	20,000	20,000	20,000		20,000	
EXPENDITURES:								EXPENDITURES:							
General Government								General Government							
Capital Outlay	703	5,502	11,608	-		-	#DIV/0!	Capital Outlay		-	54,564	-		64,564	
Commodities	-	-	-	-	-	-		Commodities	-	-		-			
Total Expenditures	703	5,502	11,608	-	-	-		Total Expenditures	-	-	54,564	-		64,564	
Unencumbered Cash Balance Dec 31	31,675	26,172	14,564	14,564		24,564		Unencumbered Cash Balance Dec 31			-	44,564		-	

CITY OF LEROY								CITY OF LEROY							
Water Utility								Water Utility							
					Actual				Actual			USED FOR		PROJECTED	
					AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		FOR 2023	
	2017	2018	2019	2020	5/31/2021	2021	%		5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	33,534	39,768	85,497	131,601		159,522		Unencumbered Cash Balance Jan 1			181,828	140,580		158,399	
RECEIPTS:								**RECEIPTS:**							
Operating Revenues								Operating Revenues							
Water Charges	135,820	139,355	134,092	130,784	57,406	139,770	41.07%	Water Charges	57,912	140,277	133,690	140,277		140,277	
Connections	4,810	3,275	2,025	3,625	1,975	3,319	59.51%	Connections	450	1,794	4,325	1,794		1,794	
Meter Deposits	-	-	-	-	-	-		Meter Deposits	-	-	-	-		-	
Reconnection Fees	-	-	-	-	-	-	#DIV/0!	Reconnection Fees	-	-	-	-		-	
Use of Money & Property								Use of Money & Property							
Sale of Materials	-	-	-	-	-	-	#DIV/0!	Sale of Materials	184	184	-	184		-	
Other Revenues								Other Revenues							
Miscellaneous	40	-	165	-	-	-		Miscellaneous	-	-	-	-		-	
Reimbursed Expense	-	-	-	-	-	-	#DIV/0!	Reimbursed Expense	-	-	-	-		-	
Rent Income	-	-	-	-		-		Rent Income							
License and Permits	-	-	-	-		-		License and Permits							
Interest on Idle Funds	1,391	2,528	3,452	2,066	436	997	43.70%	Interest on Idle Funds	266	828	1,345	828		828	
Total Receipts	142,061	145,158	139,734	136,474	59,816	144,087		Total Receipts	58,812	143,082	139,360	143,081		142,897	
EXPENDITURES:								**EXPENDITURES:**							
Operating Expenditures								Operating Expenditures							
Personal Services	62,904	31,180	21,886	26,508	8,927	24,781	36.02%	Personal Services	9,034	21,681	28,114	28,004		30,805	
Contractual Services	66,517	61,104	67,497	57,364	24,684	67,992	36.30%	Contractual Services	19,241	62,550	75,000	62,550		75,000	
Commodities	6,406	7,146	4,248	2,681	1,683	5,576	30.19%	Commodities	817	4,710	10,000	4,710		10,000	
Capital Outlay	-	-	-	-	-	44,680		Capital Outlay	-	-	178,074	-		155,493	
Operating Transfers to:								Operating Transfers to:							
Equipment Reserve Fund	-	-	-	-	-	10,000		Equipment Reserve Fund	-	20,000	20,000	20,000		20,000	
General Fund					-			General Fund	-	-	-	-		-	
Retirement	-	-	-	-	-	-		Retirement	-	-	-	-		-	
Special Parks and Recreation Fund	-	-	-	13,000	-	-		Special Parks and Recreation Fund	-	-	-	-		-	
Sewer Utility Fund	-	-	-	-	-	-		Sewer Utility Fund	-	-	-	-		-	
Solid Waste Management Fund	-	-	-	9,000	-	10,000		Solid Waste Management Fund	-	10,000	10,000	10,000		10,000	
Total Expenditures	135,827	99,430	93,630	108,553	35,294	163,029		Total Expenditures	29,092	118,940	321,188	125,264	-	301,298	
Unencumbered Cash Balance Dec 31	39,768	85,497	131,601	159,522		140,580		Unencumbered Cash Balance Dec 31			(0)	158,399		0	

CITY OF LEROY								CITY OF LEROY							
Sewer Utility								Sewer Utility							
					Actual				Actual			USED FOR		PROJECTED	
					AS OF	ALL OF			AS OF	PROJECTED	2022	2022 IN		FOR 2023	
	2017	2018	2019	2020	5/31/2021	2021	%		5/31/2022	2022	BUDGET	2023 BUDGET	COMMENTS	BUDGET	COMMENTS
Unencumbered Cash Balance Jan 1	188,185	208,425	191,190	175,955		176,381		Unencumbered Cash Balance Jan 1			176,696	155,827		134,298	
RECEIPTS:								RECEIPTS:							
Operating Revenues								Operating Revenues							
User Fees	123,234	122,884	117,571	119,355	49,984	121,563	41.12%	User Fees	51,706	123,286	119,822	123,286		123,286	
Connecting Fees	-	-	-	-	-	-	#DIV/0!	Connecting Fees	-	-	-	-		-	
Other Revenue								Other Revenue							
Miscellaneous	-	-	-	-	-	-		Miscellaneous	-	-					
Reimbursed Expenses	56,924	-	-	-	-	-		Reimbursed Expenses	-	-	-	-		-	
Operating Transfers from :								Operating Transfers from :							
Water Utility Fund	-	-	-	-	-	-		Water Utility Fund	-		-	-		-	
Interest on Idle Funds	1,391	2,528	3,452	2,066	436	997	43.70%	Interest on Idle Funds	185	747	1,345	747		747	
Total Receipts	181,549	125,413	121,022	121,420	50,420	122,560		Total Receipts	51,892	124,032	121,167	124,032		124,032	
EXPENDITURES:								EXPENDITURES:							
Operating Expenditures								Operating Expenditures							
Personal Services	53,501	32,458	30,144	21,730	13,059	28,543	45.75%	Personal Services	12,045	28,908	26,899	35,231		38,755	
Contractual Services	11,861	14,850	6,927	3,377	-	2,156	0.00%	Contractual Services	13,493	15,649	20,000	15,649		20,000	
Commodities	2,731	3,392	2,850	4,485	429	2,057	20.88%	Commodities	1,651	3,278	4,000	3,278		4,000	
Capital Outlay	-	-	-	-	-	18,955		Capital Outlay	-	-	155,561	-		104,174	
Debt Service								Debt Service							
Sewer Bond Interest					-			Sewer Bond Interest	-	-	-	-		-	
Operating Transfers To:								Operating Transfers To:							
Solid Waste Utility Fund	1,813	543	4,934	-		-		Solid Waste Utility Fund							
Sewer Utility P&I Fund	91,403	91,403	91,403	91,403	-	91,403		Sewer Utility P&I Fund	-	91,403	91,403	91,403		91,403	
Sewer Replacement Fund	-	-	-	-	-	-		Sewer Replacement Fund	-	-	-	-		-	
Bond & Interest	-	-	-	-	-	-		Bond & Interest	-	-	-	-		-	
Total Expenditures	161,310	142,647	136,257	120,994	13,488	143,114		Total Expenditures	27,188	139,238	297,863	145,561		258,332	
Unencumbered Cash Balance Dec 31	208,425	191,190	175,955	176,381		155,827		Unencumbered Cash Balance Dec 31			0	134,298		0	

CITY OF LEROY								CITY OF LEROY							
Solid Waste Management								**Solid Waste Management**							
					Actual				**Actual**			**USED FOR**		**PROJECTED**	
					AS OF	**ALL OF**			**AS OF**	**PROJECTED**	**2022**	**2022 IN**		**FOR 2023**	
	2017	**2018**	**2019**	**2020**	**5/31/2021**	**2021**	**%**		**5/31/2022**	**2022**	**BUDGET**	**2023 BUDGET**	**COMMENTS**	**BUDGET**	**COMMENTS**
Unencumbered Cash Balance Jan 1	(98,099)	0	-	-		59		Unencumbered Cash Balance Jan 1			5,764	10,000		19,569	
RECEIPTS:								**RECEIPTS:**							
Operating Revenues								Operating Revenues							
User Fees	47,732	48,681	47,526	48,009	20,382	49,519	41.16%	User Fees	22,399	58,573	48,363	58,573	Increased rates 5/1/22	62,092	
Interest on Idle Funds	1,813	543	868	2,066	433	994		Interest on Idle Funds	266	828	1,342	828		828	
Operating Transfers from						-		Operating Transfers from							
Water Utility Fund	-	-	-	9,000	-	10,000		Water Utility Fund	-	10,000	10,000	10,000		10,000	
Sewer Utility Fund	-	-	4,934	-	-	-		Sewer Utility Fund	-	-	-	-		-	
Total Receipts	49,545	49,225	53,328	59,075	20,815	60,513		Total Receipts	22,665	69,401	59,705	69,401		72,920	
EXPENDITURES:								**EXPENDITURES:**							
General Government								General Government							
Personal Services	-	-	-	2,294	-	1,107	0.00%	Personal Services	-	-	-	-		-	
Contractual Services	49,562	49,225	53,328	56,063	18,989	48,472	39.17%	Contractual Services	24,930	59,832	59,815	59,832	$4,986.02 per month	62,824	Increase by 5%
Commodities	-	-	-	658	213	993		Commodities	-	-	5,654	-		29,665	
Capital Outlay	-	-	-	-	-	-		Capital Outlay	-		-			-	
Total Expenditures	49,562	49,225	53,328	59,015	19,202	50,572		Total Expenditures	24,930	59,832	65,469	59,832		92,489	
Unencumbered Cash Balance Dec 3	(98,116)	-	-	59		10,000		Unencumbered Cash Balance Dec 31			(0)	19,569		0	

3259.199	1 Mill			LeRoy				
	Mills	$$		Ad Val	+	1% Deliquent	=	Total
Special Liab	4.923	16045.04		15,886.17		158.86		16,045.04
General	34.076	111060.5		109,960.86		1,099.61		111,060.47
RNR	38.999	127105.5						127,105.50

AFFIDAVIT OF PUBLICATION
The Coffey County Republican
Burlington, Kansas
STATE OF KANSAS
COFFEY COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, deposeth and says that she is the publisher of THE COFFEY COUNTY REPUBLICAN, a biweekly newspaper printed in the State of Kansas, published in the city of Burlington, County of Coffey, State of Kansas, and of general circulation in Coffey County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Coffey County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Coffey County Republican

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

July 21, 2022

with subsequent publications made on the following dates:
_____, 20____
_____, 20____
_____, 20____
_____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon
Catherine R. Faimon

Subscribed and sworn to before me this 21 day of July, 2022.

Notary Seal

Christopher Alan Faimon
Notary Public State of Kansas
My Appt Expires 3/22/2025

Sign Christopher Alan Faimon
Christopher Alan Faimon

Notary Public
My commission expires 03/22/2025

AFFIDAVIT OF PUBLICATION –
The Coffey County Republican, Burlington, Kansas
Affidavit and proof of publication examined, approved and filed this _____ of _____, 20_____.

Recorded in _____.

_____
Judge-Clerk of District Court

(Published in *The Coffey County Republican* on Thursday, July 21, 2022)

NOTICE OF BUDGET HEARING

The governing body of
City of LeRoy
will meet on August 1, 2022 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 2023 Expenditures and Amount of 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	247,457	37.186	191,960	35.678	458,318	113,304	34.151
Special Liability	12,280	10.358	13,753	4.923	106,125	15,802	4.848
Special Highway	23,991		10,711		19,854		
Special Parks & Recreation	19,684		6,906		55,853		
Infrastructure	79,705		10,000		897,793		
Equipment Reserve					64,564		
Water Utility	163,028		125,264		301,298		
Sewer Utility	143,114		145,561		258,332		
Solid Waste Management	50,572		59,832		92,489		
Non-Budgeted Funds-A	98,565						
Totals	838,406	47.544	563,387	40.601	2,254,626	127,106	38.999
						Revenue Neutral Rate**	38.999
Less: Transfers	111,403		121,403		121,403		
Net Expenditure	727,003		441,984		2,133,223		
Total Tax Levied	140,602		127,106		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,957,361		3,130,503		3,259,199		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	2,278,833		2,238,704		2,197,672		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	2,278,833		2,238,704		2,197,672		

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

Kim Alexander
Official Title: City Clerk