State of Kansas
City

2023

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 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			
Fund	**K.S.A.**				
General	12-101a	7	533,964	67,937	24.987
Library	12-1220	7	6,272	4,824	1.774
Special Highway		8	22,096		
Water Works		9	119,233		
Sewer Utility		10	164,477		
Totals		xxxxxx	846,042	72,761	26.761
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			2,718,940
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 25.390

Assisted by:
Sink, Gordon & Associates, LLP
Public Accountants
Address:
727 Poyntz Avenue
Manhattan, KS 66502
Email:
jkujath@sinkgordon.com

Asa Peterson
Mitch Lynch
Jeanne Richter
Kaye Klucas

Date Attested: 11-1 2022

County Clerk

Seal

Governing Body

City of Leonardville

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	64,445	11,104	125	14	317	34
Library	4,577	789	9	1	23	2
TOTAL	69,022	11,893	134	15	340	36

County Treas Motor Vehicle Estimate 11,893

County Treas Recreational Vehicle Estimate 134

County Treas 16/20M Vehicle Estimate 15

County Treas Commercial Vehicle Tax Estimate 340

County Treas Watercraft Tax Estimate 36

Motor Vehicle Factor 0.17231

Recreational Vehicle Factor 0.00194

16/20 Vehicle Factor 0.00022

Commercial Vehicle Factor 0.00493

Watercraft Factor 0.00052

City of Leonardville

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Leonardville

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:											
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

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
				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 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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$4,577	$4,824
Delinquent Tax	$0	$0
Motor Vehicle Tax	$900	$900
Recreational Vehicle Tax	$10	$10
16/20M Vehicle Tax	$15	$15
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$5,502	$5,749
Difference in Total Taxes:	$247	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,578,709	$2,718,446
Did Assessed Valuation Decrease?	No	
Levy Rate	1.775	1.775
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

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	476,824	454,968	311,223
Receipts:			
Ad Valorem Tax	57,529	64,445	xxxxxxxxxxxxxxx
Delinquent Tax	2,109	2,500	
Motor Vehicle Tax	12,354	13,500	11,104
Recreational Vehicle Tax	127	130	125
16/20M Vehicle Tax	20	20	14
Commercial Vehicle Tax	321	350	317
Watercraft Tax	85	85	34
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			1,035
Local Alcoholic Liquor			
Compensating Use Tax	17,942	20,000	22,000
Local Sales Tax	61,004	62,000	62,000
Franchise Tax	14,142	14,500	14,500
Licenses	345	350	350
Building Permits	50	50	50
Charges for Service - Refuse	36,182	38,000	40,000
Community Building Rents	1,955	1,955	1,955
Cemetery	120	120	120
ARPA Funds	32,887		
In Lieu of Tax (IRB)			
Interest on Idle Funds	991	1,000	1,200
Neighborhood Revitalization Rebate			0
Miscellaneous	9,823		
Does miscellaneous exceed 10% of Total R			
Total Receipts	247,986	219,005	154,804
Resources Available:	724,810	673,973	466,027
Expenditures			
Personal Services	122,122	150,000	175,000
Contractual Services	85,012	100,000	173,740
Commodities	61,958	62,000	75,474
Capital Outlay	0	50,000	109,000
Bank Charges	750	750	750
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	269,842	362,750	533,964
Unencumbered Cash Balance Dec 31	454,968	311,223	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	551,510	518,311	533,964
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	533,964
		Tax Required	67,937
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	67,937

CPA Summary

City of Leonardville

2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Rec Deparment			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	0	0	0

City of Leonardville

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3	82	624
Receipts:			
Ad Valorem Tax	4,399	4,577	xxxxxxxxxxxxxxxx
Delinquent Tax	154		
Motor Vehicle Tax	887	900	789
Recreational Vehicle Tax	9	10	9
16/20M Vehicle Tax	1	15	1
Commercial Vehicle Tax	23	30	23
Watercraft Tax	6	10	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,479	5,542	824
Resources Available:	5,482	5,624	1,448
Expenditures:			
Operating Expenditures	5,400	5,000	6,272
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	5,400	5,000	6,272
Unencumbered Cash Balance Dec 31	82	624	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	5,400	5,633	6,272
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,272
		Tax Required	4,824
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	4,824

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	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 R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	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

CPA Summary

City of Leonardville 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	22,504	16,586	8,366
Receipts:			
State of Kansas Gas Tax	12,524	11,800	11,980
County Transfers Gas	1,028	980	1,000
Gravel & Sand	369	500	750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,921**	**13,280**	**13,730**
Resources Available:	**36,425**	**29,866**	**22,096**
Expenditures:			
Personal Services			
Contractual Services		1,500	2,500
Commodities	19,839	15,000	14,596
Capital Outlay		5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,839**	**21,500**	**22,096**
Unencumbered Cash Balance Dec 31	16,586	8,366	0
2021/2022/2023 Budget Authority Amoun	22,307	26,506	22,096

Adopted Budget Water Works	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,400	36,733	46,733
Receipts:			
Charges to Customers	67,940	70,000	72,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**67,940**	**70,000**	**72,500**
Resources Available:	**82,340**	**106,733**	**119,233**
Expenditures:			
Personal Services			
Contractual Services	27,290	30,000	50,000
Commodities	18,317	20,000	50,000
Capital Outlay		10,000	19,233
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**45,607**	**60,000**	**119,233**
Unencumbered Cash Balance Dec 31	36,733	46,733	0
2021/2022/2023 Budget Authority Amoun	72,635	67,764	119,233

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Leonardville
will meet on September 6, 2022 at 7:30PM 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 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	269,842	23.216	362,750	24.991	533,964	67,937	24.991
Library Fund	5,400	1.775	5,000	1.775	6,272	4,824	1.775
Special Highway	19,839		21,500		22,096		
Water Works	45,607		60,000		119,233		
Sewer Utility	26,932		44,000		164,477		
Totals	367.620	24.991	493.250	26.766	846.042	72.761	26.766
						*Revenue Neutral Rate***	*25.390*
Less: Transfers	0		0		0		
Net Expenditure	367.620		493.250		846.042		
Total Tax Levied	63,512		69,022		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,541,450		2,578,709		2,718,446		

Outstanding Indebtedness, January 1,	2020	2021	2022
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

The
Riley Countian
P.O. Box 333 • 117 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: r of The Riley Countian, a weekly newspa- ıe State of Kansas, and published in and of :ulation on a yearly basis in Riley County, said newspaper is not a trade, religious or ıtion.

ɔer is a weekly, published at least weekly has been published continuously and un- aid county and state for a period of more ɔrior to the first publication of said notice; dmitted at the Post Office of Riley in said ıd class matter.

:hed notice is a true copy thereof and was : regular and entire issue of said newspaper ıtive weeks, the first publication thereof be- esaid on the 24th day of August, ;equent publication being made on the fol-

_____, 2022
_____, 2022

Donna Sullivan, Editor

Subscribed and sworn before me this 24th day of August, 2022.

June Campbell
Notary Public

(Seal)

NOTARY PUBLIC - State of Kansas
JUNE CAMPBELL
My Appt. Exp. 8-9-2025

Printers Fee $ 60.00
Additional copies $ 0
TOTAL $ 60.00

(Published in the Riley Countian Wednesday, August 24, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2023

The governing body of
City of Leonardville
will meet on September 6, 2022 at 7:30PM 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 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	269,842	23.216	362,750	24.991	533,964	67,937	24.991
Library Fund	5,400	1.775	5,800	1.775	6,272	4,824	1.775
Special Highway	19,839		21,500		22,096		
Water Works	45,907		60,000		119,233		
Sewer Utility	26,932		44,000		164,477		
Totals	367,920	24.991	493,250	26.766	846,042	72,761	26.766
						Revenue Neutral Rate**	25.199
Less: Transfers	0		0		0		
Net Expenditure	367,920		493,250		846,042		
Total Tax Levied	63,512		69,022		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,541,450		2,578,709		2,718,436		

Outstanding Indebtedness, January 1,	2020	2021	2022
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

Brandra Anderson
City Official Title: City Clerk

Resolution No. 2022-H

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 25.390 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 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 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 25.390 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 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

Deandra Anderson City Clerk

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Leonardville To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 6, 2022

Resolution No. 2022-H

Governing Body Member	Yes	No	No Vote
Asa Peterson	X		
Kaye Klucas	X		
Jeanne Richter	X		
Mitch Knight	X		
TOTAL			

Certified:

Jandra Anderson City Clerk