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 expenditures for the various funds for the year 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

(3) the Amount(s) of 2	023 Ad Valore	m Tax are within statu	24 Adopted Budge	
	Page	Budget Authority	Amount of 2023 Ad	Final Tax Rate (County Clerk's Use Only)
Table of Contents:	No.	for Expenditures	Valorem Tax	Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle				
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	7			
Fund K.S.A		200,000	140.7710	112 520
General 12-10		375,000	149,718	43,539
Debt Service 10-11		5.000	2.020	
Library 12-12:	20	5,000	3,830	11114
Employee Benefits		22,000	11,725	3,410
Law Enforcement				
Special Highway		31,860		
Water Utility		227,500		
Sewer Utility		232,878		
Refuse Utility		55,000		7 3
Non-Budgeted Funds-A				
Totals	xxxxxx	949,238	165,273	48.063
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice			1	
RNR Hearing Notice				3,438,730
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation
		Rev	enue Neutral Rate	32.693
Assisted by: Varney & Associates, CPAs, LLC	112122222222	iel Lovesee	Julia	
Address: 1501 Poyntz Avenue Manhattan, KS 66502 Email: aswartz@varnev.com Attest: Attest: Attest: Address: Ad	Kns	Habi	Restrina Barana	emisch 0
Attest: Nov. 9 , 20 SE	AL	Gov	verning Body	ousof

CPA Summary

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

Budgeted Funds	Ad Valorem Levy		Al'	location for Year	2024	
for 2023	Tax Year 2022	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	99,170	18,536	527	546	2,107	0
Debt Service						
Library	3,598	673	19	20	76	0
Employee Benefits	8,968	1,676	48	49	191	0
Law Enforcement						
TOTAL	111,736	20,885	594	615	2,374	0

County Treas Motor Vehicle Estimate County Treas Recreational Vehicle Es		594			
County Treas 16/20M Vehicle Estima			615		
County Treas Commercial Vehicle Ta				2,374	
County Treas Watercraft Tax Estimat	e				0
Motor Vehicle Factor Recreations	0.18691	0.00532			
***************************************	16/20M Vehicle		0.00550		
		Commercial Veh	icle Factor	0.02125	
		V	/atercraft Factor		0.00000

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
110					
					recollection by the
					NIN. IN
					No. of the last
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

^{*}Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of	Date	Date	Interest	Amount	Beginning Amount Outstanding		Date Due	Amo 20	Amount Due 2023	Amol 20	Amount Due 2024
Debt	Issue	Retirement	%	Issued	Jan 1, 2023	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	7/7/2011	9/1/2028	Variable	22,350	9,700	Mar/Sept	Sept	408	1,500	350	1,500
20102 2010	0107/01/11		A ariable	136,000	00000	Mar/Dept	1000	1,600	10,000	OCC,1	10,000
Total G.O. Bonds					49,700			2,208	11,500	1,700	11,500
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Omer:											
KDHE Water Loan	1/27/2014	3/1/2033	2.32	776,831	450,139	Mar/Sept	Sept	10,231	38,362	9;336	39,258
Total Other					450,139			10,231	38,362	9,336	39,258
Total Indebtedness					499,839			12,439	49,862	11,036	50,758

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	247,162	144,841	50,566
Receipts:	247,102	144,041	30,300
Ad Valorem Tax	123,073	00 170	xxxxxxxxxxxxxxx
Delinquent Tax	123,013	22,170	ALAMANA ANA ANA ANA ANA ANA ANA ANA ANA AN
Motor Vehicle Tax		19,962	18,536
Recreational Vehicle Tax		383	527
6/20M Vehicle Tax		669	546
Commercial Vehicle Tax		2,541	2,107
Watercraft Tax		2,341	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Licenses & Permits	308		
Local Alcoholic Liquor	308		
Joean Photonolic Exelute			
Local Sales Tax	56,097	52,000	52,000
Franchise Tax	48,476	50,000	50,000
Fines, Fees & Permits	4,958	6,000	6,000
ARPA	55,931	5,000	5,000
Rental Income - Senior Housing	36,820	39,000	39,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,782	1,000	1,000
Neighborhood Revitalization Rebate	.,	-,5#0	0
Miscellaneous	28,826		
Does miscellaneous exceed 10% Total Rec	25,020		
Total Receipts	356,271	275,725	174,716
Resources Available:	603,433	420,566	225,282

Page No. 7

FIND	PACE	- GENER	AT.

V for 2024
Year for 2024
225,282
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375,000
375,000
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375,000
375,000
149,718
149,718
×

CPA Summary				

Current Year Estimate for 2023	Proposed Budget Year for 2024
Estiliate for 2023	I can not won't
90,000	95,000
90,000	95,000
140,000	140,000
140,000	
135,000	135,000
5,000	5,00
370,000	375,000
0	
U	
0	
0	
0	
0	
0	
0	
370 000	375,00
	370,000

(Note: Should agree with general sub-totals.)
Page No. 7c

FUND PAGE FOR FUNDS WITH A TAX	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual for 2022	Estimate for 2023	Year for 2024
Debt Service	Acquai for 2022	Cathage 101 2023	
Unencumbered Cash Balance Jan 1		- 0	-
Receipts			The same of the sa
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	-	0	
Total Receipts	0	0	
Resources Available:	0	- V	
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	0	6	
Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXXX
	0	0	
2022/2023/2024 Budget Authority Amount:		-Appropriated Balance	
	rotal expendit	ure/Non-Appr Balance	
		Tax Required	
D	elinquent Comp Rate:	0.0%	
	Amount of	2023 Ad Valorem Tax	

Adopted Budget	Prior Year	Current Year	Proposed Budget Year for 2024
Library	Actual for 2022	Estimate for 2023 654	382
Unencumbered Cash Balance Jan 1	491	440	362
Receipts:		0.500	
Ad Valorem Tax	4,465	3,598	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		729	673
Recreational Vehicle Tax		14	19
16/20M Vehicle Tax		24	20
Commercial Vehicle Tax		93	76
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,465	4,458	788
Resources Available:	4,956	5,112	1,170
Expenditures:			
Appropriations to Library	4,302	4,730	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ext	1/		
Total Expenditures	4,302	4,730	5,000
Unencumbered Cash Balance Dec 31	654		XXXXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	4 667	4,730	5,000
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	5,000
_		Tax Required	3,830
D	elinquent Comp Rate:	0.0%	0.000
	Amount of	2023 Ad Valorem Tax	3,830

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	25,818	21,343	8,311
Receipts:			
Ad Valorem Tax	15,120	8,968	XXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			1,676
Recreational Vehicle Tax			48
16/20M Vehicle Tax			49
Commercial Vehicle Tax			191
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			(
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	15,120	8,968	1,964
Resources Available:	40,938	30,311	10,275
Expenditures:			
Payroli Taxes	19,595	22,000	22,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,595	22,000	22,000
Unencumbered Cash Balance Dec 31	21,343		XXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	35,000	66,301	22,000
		Appropriated Balance	
	Total Expenditt	rc/Non-Appr Balance	
		Tax Required	
D	elinquent Comp Rate:	0.0%	
	Amount of	2023 Ad Valorem Tax	11,725

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	22,211	0	(
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Fines and Fees	33,875	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,875	0	0
Resources Available:	56,086	0	(
Expenditures			
Personnel	12,221	0	
Contractual	31,112	0	- (
Commodities	12,753	0	C
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	56,086	0	-
Unencumbered Cash Balance Dec 31	0		XXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	77,178	89.239	(
2022/2023/2024 chaget Authority Athornt: [Appropriated Balance	
		re/Non-Appr Balance	
	i otal Expenditu	Tax Required	
rs.	elinquent Comp Rate:	0.0%	
1.70		2023 Ad Valorem Tax	

Page No.

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	6,727	14,556	9,010
Receipts:			20.050
State of Kansas Gas Tax	21,995	23,020	22,850
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			** 0 ***
Total Receipts	21,995	23,020	22,850
Resources Available:	28,722	37,576	31,860
Expenditures:			
Personnel	4,344		
Contractual	2,483	28,566	31,860
Commodities	7,339		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,166	28,566	31,860
Unencumbered Cash Balance Dec 31	14,556	9,010	0
2022/2023/2024 Budget Authority Amount:	24,994	28,566	31,860

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	31,040	64,166	64,620
Receipts:			
Customer Charges	169,004	135,000	150,000
10% Surcharges	17,322	13,500	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	186,326	148,500	165,000
Resources Available:	217,366	212,666	229,620
Expenditures:			
Salaries & Benefits	24,686	30,000	35,000
Contractual	56,761	45,000	50,000
Commodities	42,478	49,000	55,000
Tower Maintenance Contract	0	7,246	7,500
Debt Service - Well	24,275	11,800	20,000
Transfer to CIP	5,000	5,000	60,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	153,200	148,046	227,500
Unencumbered Cash Balance Dec 31	64,166	64,620	2,120
2022/2023/2024 Budget Authority Amount:	164,754	148,784	227,500

CPA Summary		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Sewer Utility			79,209
Unencumbered Cash Balance Jan 1	209,682	250,587	19,209
Receipts:		1 50 000	155,000
User Charges	158,040	157,000	133,000
		2,500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	158,040	159,500	155,000
Resources Available:	367,722	410,087	234,209
Expenditures:			
Personnel	55,450	48,000	60,000
Contractual	6,944	35,000	35,000
Commodities	19,741	20,000	20,000
Transfer to Sewer Reserve	30,000	30,000	30,000
Capital Outlay	0	150,000	40,000
Debt Service - Series 2011	0	45,970	45,970
Debt Service - Bluestem	0	1,908	1,908
Transfer to CIP	5,000		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	117,135	330,878	232,878
Unencumbered Cash Balance Dec 31	250,587	79,209	1,331
2022/2023/2024 Budget Authority Amount:	328,975	349,853	232,878

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Refuse Utility	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	24,577	14,682	9,282
Receipts:			
Customer Charges	39,297	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec	20.00	4W 000	47,000
Total Receipts	39,297	47,000	
Resources Available:	63,874	61,682	56,282
Expenditures:			
Contractual	44,192	42,400	45,000
Commodities		5,000	5,000
Transfer Out	5,000	5,000	5,000
Cash Forward (2024 column)			
Miscellaneous		No.	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	49,192	52,400	55,000
Unencumbered Cash Balance Dec 31	14,682	9,282	1,282
2022/2023/2024 Budget Authority Amount:	65,911	61,175	55,000

CPA Summary			

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year Estimate for 2023	Proposed Budget Year for 2024
0	Actual for 2022		10,024
Unencumbered Cash Balance Jan 1	10,673	10,024	10,024
Receipts:			
Donations	9,169	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,169	0	10.001
Resources Available:	19,842	10,024	10,024
Expenditures:			
Commodities	9,818	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,818	0	0
Unencumbered Cash Balance Dec 31	10,024	10,024	10,024
2022/2023/2024 Budget Authority Amount:	0	0	0

See Tab A

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	71000011012022	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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			0
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	

CPA Summary		
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NON-BUDGETED FUNDS (A) (Only the actual budget year for 2022 is reported)

S5,530 Cash Balance Jan 1 140,000	Non-Budgeted Funds-A (1) Fund Name: Capital Improvements	(2) Fund Name:	rve	(3) Fund Name: Sewer Reserve		(4) Fund Name: (5) Fund Name: Condemnation & Demolit! Lion Pride	& Demolit	(5) Fund Name:		
S5,530 Cash Balance Jan 1 140,000 Cash Balance Jan 1 19,003 Cash Balance Jan 1 19,003 Receipts: Receipts:	Unencumbered	ered		Unencumbered		Unencumbered		Unencumbered		Total
0 Transfer In 30,000 Misc 811 Misc 9,169 1 Transfer In 30,000 Misc 811 Misc 9,169 1 Total Receipts 1000 Total Receipts 1000 Total Receipts 119,904 Resources Available: 15,842 306,974 25,530 Resources Available: Expenditures: Expenditures: 119,904 Resources Available: 19,842 306,974 20 Total Receipts 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: 170,000 Resources Available: 19,804 19,842 306,974 Expenditures: 170,000 Resources Available: 18,904 19,804 10,786 Expenditures: 170,000 Cotal Expenditures 18,906	Cash Balz	ince Jan 1		Cash Balance Jan 1	140,000	Cash Balance Jan 1	19,093	Cash Balance Jan 1	10,673	246,994
0 Transfer In 30,000 Mise 811 Mise 9,169 1 Total Receipts 1	Receipts:			Receipts:		Receipts:		Receipts:		
Total Receipts Total Expenditures: Expenditures: Expenditures: Total Expenditures: Total Expenditures Total Expenditures	Transfer In	In	0	Transfer In	30,000	Misc	811	Misc	9,169	
10 Total Receipts 25,530 Resources Available: 19,904 Resources Available: 19,842 306,974										
0 Total Receipts 30000 Total Receipts 811 Total Receipts 9169 55,980 55,530 Resources Available: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: Expenditures: Expenditures: Assources Available: 19,842 306,974 Onher Other Other 968 Other 9,818 O Total Expenditures 0 Total Expenditures 968 Total Expenditures 9,818 10,786 55,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 10,024 296,188										
0 Total Receipts 30000 Total Receipts 811 Total Receipts 9169 55,980 55,530 Resources Available: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: Expenditures: Expenditures: Expenditures: 968 Other 9,818 0 Total Expenditures 0 Total Expenditures 0 Total Expenditures 9,818 10,786 55,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188										
0 Total Receipts 30000 Total Receipts 811 Total Receipts 9169 59,980 55,530 Resources Available: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: Expenditures: Expenditures: Expenditures: Practical Expenditures: 9,818 306,974 Onther Other 968 Total Expenditures: 9,818 10,786 O Total Expenditures: 0 Total Expenditures: 9,818 10,786 S5,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188										
0 Total Receipts 30000 Total Receipts 811 Total Receipts 9169 59,980 55,530 Resources Available: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: Expenditures: Expenditures: Expenditures: 968 Other 9,818 0 Total Expenditures 0 Total Expenditures 968 Total Expenditures 9,818 10,786 55,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 10,024 296,188										
0 Total Receipts 30000 Total Receipts 811 Total Receipts 9169 59,980 55,530 Resources Available: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Aspenditures: Expenditures: Expenditures: Expenditures: 2,648 306,974 Aspenditures: Aspenditures: Aspenditures: Aspenditures: 6,818 306,974 Aspenditures: Aspenditures: </td <td></td>										
55,530 Resources Available: 170,000 Resources Available: 19,904 Resources Available: 19,842 306,974 Expenditures: Expenditures: Expenditures: Expenditures: Appenditures: 306,974 Other Other 968 Other 9,818 Other Other 9,818 10,786 Ocash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188	Total	Total Receipts	0	Total Receipts	30000	Total Receipts	811	Total Receipts	9169	59,980
Expenditures: Expenditures: Expenditures: 0ther 968 Other 9,818 1ther 0ther 0ther 0ther 0,818 1ther 1ther 0ther 0ther 0ther 0ther 1ther 1ther 0ther	Resour	Resources Available:		Resources Available:	170,000	Resources Available:	19,904	Resources Available:	19,842	306,974
10 10 12 12 13 14 16 16 16 16 16 16 16	Expenditures:	itures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures						Other	896	Other	9,818	
Total Expenditures										
0 Total Expenditures 0 Total Expenditures 968 Total Expenditures 9,818 10,786 55,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188										
0 Total Expenditures 0 Total Expenditures 968 Total Expenditures 9,818 10,786 55,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188										
0 Total Expenditures 0 Total Expenditures 968 Total Expenditures 9,818 10,786 55,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188										
0 Total Expenditures 0 Total Expenditures 968 Total Expenditures 9,818 10,786 55,330 Cash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188										
55,530 Cash Balance Dec 31 170,000 Cash Balance Dec 31 18,936 Cash Balance Dec 31 10,024 296,188	Total Ex	penditures	0	Total Expenditures	0	Total Expenditures	896	Total Expenditures	9,818	10,786
	Cash B	Cash Balance Dec 31	55,530	Cash Balance Dec 31	170,000	Cash Balance Dec 31	18,936	Cash Balance Dec 31	10,024	296,188

**Note: These two block figures should agree.

CPA Summary

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of City of Leon

will meet on September 5, 2023 at 6:30 PM at City Hall 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

1	Prior Year Actua	for 2022	Current Year Estin	nate for 2023	Propos	sed Budget for 2024	
rusio.	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Rate*
FUND	458,592	38.422	370,000	32.892	375,000	149,718	43.804
General	438,394	30.422	210,000				
Debt Service	4,302	1,404	4,730	1.193	5,000	3,830	1.121
Library		3.475	22,000	2.974	22,000		
Employee Benefits	19,595	3.413	22,000	6.217	22,000		
Law Enforcement	56,086						
	14166		28,566		31,860		
Special Highway	14,166 153,200		148,046		227,500		
Water Utility			330,878		232,878		
Sewer Utility	117,135				55,000		
Refuse Utility	49,192 9,818		52,400		35,000		
Non-Budgeted Funds-A	10,786						
	200 000	42 201	956,620	37.059	949,231	165,27	48.355
Totals	892,872	43.301	930,024	37.039		nue Neutral Rate**	32.693
Less: Transfers	0		0		1 0		
	892,872		956,620		949,23		
Net Expenditure	111,762		111,736		XXXXXXXXXXXXXXXXXX	et .	
Total Tax Levied	111,/04		111,/30		AAAAAAAAAAAAAA	Ť	
Assessed	2 501 051		3,015,023		3,417,87		
Valuation	2,581,053		3,013,023		5,417,07	3	
Outstanding Indebtedness,	2021		2022		2023		
January 1,	2021	1	61,100		49,700	1	
G.O. Bonds	72,400				0	1	
Revenue Bonds	526,096		491,442		450,139	1	
Other	0	ļ	0			4	
Lease Purchase Principal	0		0		0	-	
Total	598,496		552,542		499,839	1	
*Tax rates are expressed in m	aills						

^{**} Revenue Neutral Rate as defined by KSA 79-2988

Jodie Laidler Official Title: City Clerk Published in the Butler County Times-Gazette Aug.12, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leon

will meet on September 5, 2023 at 6:30 PM at City Hall for the purpose of hearing and answering objections of tempayers relating to the proposed use of all finds, 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 Hudget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actu	al for 2022	Current Year Estin	nate for 2023	Propo	sed Budget for 2024	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ac	Proposed Estimated To Rate*
General	458,592	38.422	370,000	32.892	375,000		Name and Address of the Owner, where the Owner, which the
Debt Service						2701331	10000
Library	4,302	1,404	4,730	1.193	5,000	3,830	1.12
Employee Benefits	19,595	3.475	22,000	2.974	22,000	Professional Company of the Company	3.43
Law Enforcement	56,086		1,000		24,000	28,830	2/12
Special Highway				Alle de la companya del companya de la companya del companya de la			
Water Utility	14,166	**************************************	28,564		31,860	iles	
Sewer Utility	153,20	and the second	148,044		227,500	MINISTER MANISTERNA PROPERTY AND ASSESSMENT	
Refuse Utilisy	117,139		330,878	and telephonetrical	232,871		
Name Outs			52,400		55,061		
				in de article de la companya del la companya de la			Talk to reference white many
Non-Budgeted Funds-A	10,786		**************************************			Alphanyto-decidation-a-analy-accomplates	***************************************
	and the state of t		The state of the s			and the spiritual principal and the spiritual and the spiritual principal and the spiritual an	
otals	892.872	43.301	956,650	37,059	829221	165,273 ne Neutral Rate**	48,355 32.693
eas: Transfera	0	The state of the s	0	The state of the s	O.	T. SECURIT YOUR	34.093
lat Expenditure	027.72		956,620	1	949.23		
otal Tax Levied	111,762		111,736	3	XXXXXXXXXXXXXXXXXX		
Aduation Denotanding Indebtedness,	2,581,05		3,015,02	L	3,417,878		
January 1,	2021	4	2022		2023		
O. Bonds	72,400		61,100	Г	49,700		
evenue Bonds	526,096		491,442	1	0		
ther	0		0	-	450,139		
ease Purchase Principal	n	1	W. Commence of the Commence of	1	a		

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Total	598.496
*Tax rates are expressed in	mills
* Revenue Neutral Rate as a	

552.542

499,839

Jodie Laidler
Official Title: City Clerk

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Budgel 2024 - Page 3 of 3

Resolution No. 18-2023

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 32.693 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 5, 2023 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 32.693 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 5 day of September, 2023 and SIGNED by the Mayor.

Attested:

Jodie Laidler, City Clerk

(please Print)	Yes	No	No Vote
Mayor Kristina Semisch			X
Geralyn Ebersohl	X		
Kyle Hrabe	X		
Bruce Proctor			absent x
Joel Lovesee	X		
Darcie Gomez			absent X
	3		2
Total			
Attested:	♥.		•
Signatures: Jakana Sen Husting	risch Rl)	
Attested by City Clerk: Jodie Laidler, City Clerk	a		