2022

CERTIFICATE

To the Clerk of Butler County, State of Kansas We, the undersigned, officers of

City of Leon

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022	Adopted Budget	
				Amount of 2021	County
		Page	Budget Authority	Ad Valorem Tax	Clerk's
Table of Contents:		No.	for Expenditures		Use Only
Allocation of MVT, RVT, and 1	6/20M Veh Tax	2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State	Library Grant	7			
Fund	K.S.A.				
General	12-101a	7	500,776	99,170	
Debt Service	10-113	8			
Library	12-1220	8	4,667	3,624	
Employee Benefits	12-16,102	9	35,000	8,968	
Law Enforcement		9	77,178		
Special Highway		10	24,994		
Water Utility		10	164,754		
Sewer Utility		11	328,975		
Refuse Utility		11	65,911		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,202,255	111,762	
Budget Summary		13			County Clerk's Use Onl
Neighborhood Revitalization					
			•		Nov 1, 2021 Total Assessed Valuation

		Assessed Valuation
Assisted by:		
Carolyn Brock	=	Kristina Semisch Kristina Semisch
Address:	=) · A
612 SW Terrace Ave		Larcie amer lacutioner
Topeka, KS 66611-1216		0 0 0 0 10
Email:	_	Dane Tractor Dan Those
brockck@sbcglobal.net	-	Regina abboth Begins abboth
Date Attested:	_2021	Geralyn Ebersohl Skralen Ebersohl
County Clerk	-	Governing Body

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

Tax Year 2020 MVT RVT 16/20M Veh Comm 83,738 16,969 398 453 1,82 3,468 703 17 19 76 24,056 4,875 115 130 52. 111,262 22,547 530 602 2,44 111,262 22,547 530 602 2,44 A Vehicle Estimate 22,547 530 A Vehicle Estimate 530 602 A Vehicle Estimate 530 A Vehicle Estimate 602 A Vehicle Estimate 603 A Vehicle Estimate 60	Budgeted Funds	Ad Valorem Levy		Allocatic	Allocation for Proposed Year 2022	rear 2022	
Signature	for 2021	Tax Year 2020	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
rvice 3,468 703 17 19 76 2e Benefits 24,056 4,875 115 130 522 Sorcement 111,262 22,547 530 602 2,44 Treas Motor Vehicle Estimate 22,547 Treas Recreational Vehicle Estimate Treas Vatercraft Tax Estimate Treas Watercraft Tax Estimate Recreational Vehicle Factor 0,00476 Commercial Vehicle Factor 0,00476 Recreational Vehicle Factor 0,00476 Commercial Vehicle Factor 0,00476 Recreational Vehicle Factor 0,00476	General	83,738	16,969	398	453	1,828	202
3,468 703 17 19 76	Debt Service						
Signature	Library	3,468	703	17	19	92	∞
or Vehicle Estimate 22,547 530 602 2,44 or Vehicle Estimate 530 OM Vehicle Estimate 602 mercial Vehicle Estimate 602 mercial Vehicle Factor 0.00476 Recreational Vehicle Factor 0.00541 Commercial Vehicle Factor 0.00541 Recreational Vehicle Factor 0.00541 Commercial Vehicle Factor 0.00541	Employee Benefits	24,056	4,875	115	130	525	58
22,547 530 602 2,47 22,547 530 602 602 ctor 0.00476 Commercial Vehicle Factor Commercial Vehicle Factor Watercraft Factor 0.00541	Law Enforcement						
22,547 530 602 2,47 22,547 530 602 ctor 0.20265 ctor 0.00476 Commercial Vehicle Factor Commercial Vehicle Factor Commercial Vehicle Factor 0.00541 Commercial Vehicle Factor 0.00541							
22,547 530 602 ctor 0.20265 ctor 0.00476 16/20 Vehicle Factor Commercial Vehicle Factor 0.00541 Commercial Vehicle Factor 0.00541	TOTAL	111,262	22,547	530	602	2,429	268
602 0.20265 ctor 0.00476 16/20 Vehicle Factor Commercial Vehicle Factor 0.00541 Commercial Vehicle Factor 0.00541	County Treas Motor Vel	hicle Estimate	22,547				
602 0.20265 ctor 0.00476 16/20 Vehicle Factor Commercial Vehicle Factor 0.00541 Commercial Vehicle Factor 0.00541	County Treas Recreation	nal Vehicle Estimate	1	53	0		
0.20265 ctor 0.00476 16/20 Vehicle Factor 0.00541 Commercial Vehicle Factor 0. Watercraft Factor	County Treas 16/20M V	ehicle Estimate			602		
ehicle Factor 0.00476 16/20 Vehicle Factor Commercial Vehicle Factor Watercraft Factor	County Treas Commerci	ial Vehicle Tax Estimate			8	2,429	, ï
Recreational Vehicle Factor 16/20 Vehicle Factor Commercial Vehicle Factor Watercraft Factor	County Treas Watercrafi	ft Tax Estimate					268
Recreational Vehicle Factor 16/20 Vehicle Factor Commercial Vehicle Factor Watercraft Factor							
0.00476 Commercial Vehicle Factor Watercraft Factor	Motor Vehicle Factor		0.20265				
0.00541 nercial Vehicle Factor Watercraft Factor		Recreational Vehicle Fa	ctor	0.0047	9.		
actor			16/20 Vehicle F	actor	0.00541	2	
Watercraft Factor			•	Commercial	Vehicle Factor	0.02183	0 14
					Watercraft Fac	tor	0.00241

City of Leon

2022

Schedule of Transfers

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2020	2021	2022	Statute
General	Equipment Reserve	10,000	10,000	10,000	12-1,117
General	Park Fund				Council Motion
Law Enforcement	Equipment Reserve	-	-	-	12-1,117
Debt Service	General				Closing
Water	Equipment Reserve	10,000	-	10,000	12-825d
Water	Employee Benefit	2,000	2,000	2,000	12-631o
Sewer	Sewer Reserve	_	25,000	25,000	12-825d
Sewer	Employee Benefit	5,000	5,000	5,000	12-631o
Sewer	Equipment Reserve				12-825d
Refuse	Equipment Reserve				12-825d
	Totals	27,000	42,000	52,000	
	Adjustments*]
	Adjusted Totals	27,000	42,000	52,000	

^{*}Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Leon

STATEMENT OF INDEBTEDNESS

Amount Due	77	Principal			10,000		1,400	11,400		17,629	17,834	27.470	35,403					0	46,863
Amor	7707	Interest		1,125	1,125	230	230	2,710		5,355	5,151	70000	10,506					0	13,216
Amount Due	77	Principal			10,000		1,300	11,300		17,227	17,427		34,654					0	45,954
Amor	2021	Interest		1,325	1,325	254	254	3,158		5,757	5,558		11,315					0	14,473
	Date Due	Principal			Sept		Sept				Sept								
	Date	Interest		March	Sept	March	Sept			March	Sept								
Beginning Amt	Outstanding	Jan 1,2021		000 09		12,400		72,400		526,096			526,096					0	598,496
	Amount	Issued		138 000	20,000	22,350				776,831									
Interest	Rate	%		oldinov	A COLOR	Varible				2.32									
Date	Jo	Retirement		9000/1/0	7/1/2020	9/1/2028				3/1/2033									
Date	Jo	Issue		11/19/2010	11/16/2010	7/7/2011				7/7/2011									
	Type of	Debt	General Obligation:	Sec. 2010 Well	261165 2010- Well	Series 2011-Bluestem Sewer		Total G.O. Bonds	Revenue Bonds:	Series 2011-Sewer			Total Revenue Bonds	Other:				Total Other	Total Indebtedness

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

		-	_	7	Т	Т	Т	_	П	Т	
Payments Due 2022											0
Payments Due											0
Principal Balance As Beginning of											0
Total Amount Financed	(3										Totals
Interest Rate											
Term of Contract	(amaroare)										
Contract	3										
Items	1 dichascu	None									

***If you are merely 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: 2022

Library found in: City of Leon

Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

1 HSt test.		
	Current Year	Proposed Year
	<u>2021</u>	<u>2022</u>
Ad Valorem Tax	\$3,468	\$3,624
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$810	\$703
Recreational Vehicle Tax	\$17	\$17
16/20M Vehicle Tax	\$18	\$19
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$4,313	\$4,363
Difference in Total Taxes:	\$50	
Qualify for grant: Qualify		
Second test:		
Assessed Valuation	\$2,568,651	\$2,581,101
Did Assessed Valuation Decrease?	No	
Levy Rate	1.35	1.404
Difference in Levy Rate:	0.054	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? Qualify

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

FUND PAGE	FOR	FUNDS	WITH	A	TAX LEVY

Adams of Dayland	Prior Year	Current Year	Proposed Budget
Adopted Budget General	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	263,408	257,569	246,256
	203,408	251,507	210,230
Receipts: Ad Valorem Tax	114,998	83 738	xxxxxxxxxxxxxxxx
Delinquent Tax	114,576	05,750	AAAAAAAAAAAAA
Motor Vehicle Tax		20,471	16,969
Recreational Vehicle Tax		426	398
16/20M Vehicle Tax		459	453
Commercial Vehicle Tax		33,093	1,828
Watercraft Tax		33,073	202
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
City and County Revende Sharing			
Compensating Use Tax	15,476	15,000	15,000
Local Sales Tax	27,795	27,000	
Franchise Tax	42,795	42,000	
Fines, Fees & Permits	6,508	6,000	
Reimbursements	4,892	4,000	
Rental Income-Senior Housing	32,720	39,000	
Rental income-sentor riousnig	32,720	39,000	39,000
Interest on Idle Funds	2,753	2,500	2,500
Neighborhood Revitalization Rebate	2,733	2,500	2,500
Miscellaneous	27,000		
Does miscellaneous exceed 10% of Total R	27,000		
Total Receipts	274,937	273,687	155,350
Resources Available:	538,345		
Expenditures:	550,545	551,250	101,000
Experiences.			
Salaries & Wages	71,098	80,000	80,000
Employee Benefits (balance from fund)	71,070	10,000	
Contractual	103,157		
Commodities	86,884		
Street Improvements	00,004	30,000	
Street Lighting		4,000	
Senior Housing	9,637		
Capital Outlay	2,037	10,000	
Five Mills Street Improvement		12,000	
Transfer to Equipment Reserve	10,000		
Transfer to Parks	10,000	10,000	10,000
Missellements			500
Miscellaneous			500
Does miscellaneous exceed 10% of Total E		205.000	500 55
Total Expenditures	280,776		
Unencumbered Cash Balance Dec 31	257,569		500.774
2020/2021/2022 Budget Authority Amount		492,152 -Appropriated Balance	
		ure/Non-Appr Balance	
	-	Tax Required	
D	elinquent Comp Rate:	•	
	•	2021 Ad Valorem Tax	99,170

CPA Summary			

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service Unencumbered Cash Balance Jan 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		Estimate for 2021	Veer for 2022
			1 Cai 101 2022
	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous	_		
Does miscellaneous exceed 10% of Total			
	0	0	
Total Receipts Resources Available:	0	0	
Expenditures:		0	
Expenditures.			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	0	
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	
6.0	Non-	Appropriated Balance	
		re/Non-Appr Balance	
	•	Tax Required	
Del	inquent Comp Rate:	0.0%	
		2021 Ad Valorem Tax	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	491	491	220
Receipts:			
Ad Valorem Tax	4,535	3,468	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		810	703
Recreational Vehicle Tax		17	17
16/20M Vehicle Tax		18	19
Commercial Vehicle Tax		83	76
Watercraft Tax			8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	4,535	4,396	823
Resources Available:	5,026	4,887	
	5,020	4,007	1,043
Expenditures:			
Approprations to Library	4,535	4,667	4,667
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	4,535	4,667	4,667
Unencumbered Cash Balance Dec 31	491	220	XXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amoun	4,615	4,667	
	Non-A	Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	4,667
	3,624		
De	linquent Comp Rate:	0.0%	
	Amount of 2	2021 Ad Valorem Tax	3 624

City of Leon 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	7,724	13,334	13,329
Receipts:			
Ad Valorem Tax	21,442	24,056	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		3,439	4,875
Recreational Vehicle Tax		71	115
16/20M Vehicle Tax		77	130
Commercial Vehicle Tax		352	525
Watercraft Tax		0	58
Transfer from Water	2,000	2,000	2,000
Transfer from Sewer	5,000	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	28,442	34,995	12,703
Resources Available:	36,166	48,329	26,032
Expenditures:			
Payroll Taxes & Benefits	22,832	35,000	35,000
No. 10			
Miscellaneous			
Does miscellanous exceed 10% of Total E	22.022	25,000	25,000
Total Expenditures	22,832	35,000	35,000
Unencumbered Cash Balance Dec 31	13,334 35,000	35,000	AND RESIDENCE OF THE PROPERTY
2020/2021/2022 Budget Authority Amoun		Appropriated Balance	
		Appropriated Balance ire/Non-Appr Balance	
	rotat Expenditu		
D-	1: D-4	Tax Required 0.0%	8,968
De	linquent Comp Rate:		
	Amount of 2	2021 Ad Valorem Tax	8,968

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Law Enforcement	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	50,158	25,178	7,178
Receipts:			
Fines & Fees	56,660	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	56,660	70,000	70,000
Resources Available:	106,818	95,178	77,178
Expenditures:			
Salaries & Benefits	25,952	27,000	28,000
Contractual	17,791	20,000	20,000
Commodities	18,256	41,000	25,000
Capital Outlay	19,641		4,178
Transfer to Employee Benefits			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	81,640	88,000	77,178
Unencumbered Cash Balance Dec 31	25,178	7,178	, ,,,,,,,
2020/2021/2022 Budget Authority Amount	82,000	108,158	77,178

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	9,490	8,687	3,367
Receipts:			
State of Kansas Gas Tax	19,029	18,950	18,850
County Transfers Gas	2,923	2,890	2,777
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	21,952	21,840	21,627
Resources Available:	31,442	30,527	24,994
Expenditures:			
Salaries & Benefits	7,545	3,200	8,000
Contractual	10,147	20,000	15,000
Commodities	5,063	3,960	1,994
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,755	27,160	24,994
Unencumbered Cash Balance Dec 31	8,687	3,367	(
2020/2021/2022 Budget Authority Amount	22,960	27,160	24,994

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	7,782	3,260	16,254
Receipts:			
Charges to Customers	114,336	135,000	135,000
Deposits			
Reimbursements			
Transfer from Sewer			
Surcharges	11,731	13,500	13,500
Interest on Idle Funds			
Miscellaneous	4,541		
Does miscellaneous exceed 10% of Total R			
Total Receipts	130,608	148,500	148,500
Resources Available:	138,390	151,760	164,754
Expenditures:			
Salaries & Benefits	18,081	20,000	20,000
Contractual	24,188	40,000	40,000
Commodities	60,898	53,610	73,258
Capital Outlay			
Tower Maintenance Contract		7,246	7,246
Debt Service-Well	19,963	12,650	12,250
Transfer to Employee Benefits	2,000	2,000	2,000
Transfer to Equipment Reserve	10,000		10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	135,130	135,506	164,754
Unencumbered Cash Balance Dec 31	3,260	16,254	0
2020/2021/2022 Budget Authority Amoun	182,899	135,506	164,754

CPA Summary		
0.1.1.00		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	121,390	180,752	169,475
Receipts:			
Charges to Customers	157,289	157,000	157,000
Special Assessments	2,756	3,500	2,500
Interest on Idle Funds			
Miscellaneous	1,675		
Does miscellaneous exceed 10% of Total R			
Total Receipts	161,720	160,500	159,500
Resources Available:	283,110	341,252	328,975
Expenditures:			
Salaries & Benefits	29,817	42,000	42,000
Contractual	11,444	20,000	20,000
Commodities	7,546	32,000	32,000
Capital Outlay			157,146
Debt Service-Series 2011	46,751	45,969	45,969
Debt Service-Bluestem	1,800	1,808	1,860
Transfer to Employee Benefits	5,000	5,000	5,000
Transfer to Sewer Reserve		25,000	25,000
Transfer to Water			
Transfer to Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total H			
Total Expenditures	102,358		328,97
Unencumbered Cash Balance Dec 31	180,752		
2020/2021/2022 Budget Authority Amount	222,422	265,566	328,97

Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse Utility	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	13,585	22,911	18,911
Receipts:			
Charges to Customers	47,324	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	47,324	47,000	47,000
Resources Available:	60,909	69,911	65,911
Expenditures:			
Salaries & Benefits	557	1,000	1,000
Contractual	37,441	40,000	42,400
Commodities		10,000	22,511
Capital Outlay			
Transfer to Employee Benefits			
Transfer to Equip;ment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	37,998	51,000	65,911
Unencumbered Cash Balance Dec 31	22,911	18,911	0
2020/2021/2022 Budget Authority Amount	50,516	60,585	65,911

CPA Summary			

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leon

will meet on September 13, 2021 at 6:30 PM at Leon City Hall for the purpose of hearing and
answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposes use of all funds. Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Prior Year Actu	al for 2020	Current Year Estir	nate for 2021	Propose	ed Budget for 2022	2
Evnenditures	Actual Tay Rate*	Expenditures	Actual Tax Rate*	Budget Authority	Amount of 2021	Estimate Tax Rate*
						38.422
						1.404
						3,474
			-	24,994		
				164,754		
102,358		171,777		328,975		
37,998		51,000		65,911		
30,710						
718,734	43.556	798,110	43.315	1,202,255	111,762	43.300
						43.300
27,000		42,000		52,000		
691,734		756,110		1,150,255		
109,070		111,262		XXXXXXXXXXXXXXXX		
2,504,160		2,568,651		2,581,101		
2019		2020	_	<u>2021</u>	uz	
14,900		83,700		72,400		
643,282		559,961		526,096		
0		0		0		
		643,661		598,496		
mills						
defined by 2021 Kan	sas Senate Bill	13				
	Expenditures 280,776 4,535 22,832 81,640 22,755 135,130 102,358 37,998 30,710 718,734 27,000 691,734 109,070 2,504,160 2019 14,900 643,282 0 658,182 mills	Expenditures	Expenditures Actual Tax Rate* Expenditures 280,776 36.070 285,000 4,535 1.427 4,667 22,832 6.059 35,000 81,640 88,000 22,755 27,160 135,130 135,506 102,358 171,777 37,998 51,000 30,710 718,734 43.556 798,110 27,000 42,000 756,110 111,262 2,568,651 2019 2,504,160 2,568,651 2020 83,700 559,961 0 643,661 658,182 643,661 643,661 643,661 643,661 643,661	Respenditures Tax Rate* Expenditures Tax Rate* Tax Rate* Expenditures Tax Rate* Tax Ra	Actual Expenditures Tax Rate* Expenditures Tax Rate* Expenditures Tax Rate* for Expenditures 280,776 36.070 285,000 32.600 500,776 4,535 1.427 4,667 1.350 4,667 22,832 6.059 35,000 9.365 35,000 81,640 88,000 77,178 22,755 27,160 24,994 135,130 135,506 164,754 102,358 171,777 328,975 37,998 51,000 65,911 30,710 718,734 43.556 798,110 43.315 1,202,255 27,000 691,734 756,110 111,262 2,504,160 20,265,6651 2020 2021 72,400 643,282 0 658,182 mills 643,661 mills 598,496 100,000 10,000	Actual Tax Rate* Expenditures Tax Rate* Expenditures Tax Rate* for Expenditures Ad Valorem Tax Rate* 280,776 36.070 285,000 32.600 500,776 99,170

City Official Title: Mayor

Page No.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Leon

will meet on September 13, 2021 at 6:30 PM at Leon City Hall for the purpose of hearing and
answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposes use of all funds.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actu	al for 2020	Current Year Estir	nate for 2021	Propos	sed Budget for 2022	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	280,776	36.070	285,000	32.600	500,276	98,670	38,399
Library	4,535	1.427	4,667	1,350	4.667	3,624	1.410
Employee Benefits	22,832	6.059	35,000	9,365	35,000	8,968	3.490
Law Enforcement	81,640		88,000		77,178		
Special Highway	22,755		27,160		24,994		
Water Utility	135,130		135,506		164.754		
Sewer Utility	102,358		.171,777		328,975		
Refuse Utility	37,998		51,000		65,911		
Reserves	30,710						
Totals	718,734	43.556	798.110	43,315	1,201,755	111,262	43.299
Revenue Neutral Rate**					1,000	,	43,300
Less: Transfers	27,000		42,000		52,000		
Net Expenditure	691,734]	756,110	1	1,149,755		
Total Tax Levied	109,070		111,262	1	XXXXXXXXXXXXXXXXX	1	
Assessed Valuation	2,504,160		2,568,651]	2,569,597		
Outstanding Indebtedness,							
January I,	2019		2020		2021		
G.O. Bonds	14,900	7 1	83,700	7	72.400	7	
Revenue Bonds	643.282		559,961	1	526.096	1	
Lease Purchase Principal	0	1	0	1	0		
Total	658,182		643,661	1	598.496	1	
*Tax rates are expressed in m	nills	mat I		-1		4	

Kristina Semisch

City Official Title: Mayor

^{*}Tax rates are expressed in mills
** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

2022

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

City of Leon

Capital Improvements	(1) Free d Manner	C C C C C C C C C C C C C C C C C C C	(7) Frand Mamo		(2) Fund Name.		(4) Fund Name		(5) Fund Name:			
rovements Equipment Reser Unencumbered Unencumbered Cash Balance Jan 1 Receipts: Tr from General Tr from Water Other Income Other Income Expenditures: Expenditures: Purchases Purchases Purchases Purchases Purchases Cash Balance Dec 31	rund mame:		(2) ruin ivaine.		(2) I und Ivaine.		(ד) ז שווט דישווט.		(2)			
Unencumbered 1,698 Cash Balance Jan 1 Receipts: Tr from General Tr from Water Other Income Other Income Expenditures: Expenditures: Purchases Purchases O Total Expenditures 1,698 Cash Balance Dec 31	apital Improve	ments	Equipment Res	erve	Sewer Reserve		Condemation & Demoli Park Reserve	& Demoli	Park Reserve			
Receipts: Receipts: Tr from General Tr from Water Other Income Other Income Tr from Water Other Income Parenditures: Expenditures: Purchases Purchases Purchases Purchases Resource Available: Appenditures: Appenditures:	ncumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	_
Receipts: Tr from General Tr from Water Other Income Other Income Expenditures: Purchases Purchases Total Expenditures Cash Balance Dec 31 Li,698 Cash Balance Dec 31	h Balance Jan 1	1,698	Cash Balance Jan 1	64,572	Cash Balance Jan 1	110,000	Cash Balance Jan 1	23,572	Cash Balance Jan 1	7,000	206,842	_
Tr from General Tr from Water Other Income Other Income Tr from Water Other Income Expenditures: Expenditures: Purchases Purchases Total Expenditures Total Expenditures Cash Balance Dec 31 L,698 Cash Balance Dec 31	eipts:		Receipts:		Receipts:		Receipts:		Receipts:			
s Other Income Tr from Water Other Income Total Receipts ailable: Expenditures: Expenditures: Purchases Purchases Total Expenditures Total Expenditures Total Expenditures Total Expenditures Total Expenditures Total Expenditures												
Tr from Water Other Income Other Income sailable: By O Total Receipts Expenditures: Expenditures: Purchases Purchases Total Expenditures Cash Balance Dec 31 Li698 Cash Balance Dec 31			Tr from General	10,000								
other Income other Income liable: 0 Total Receipts Expenditures: Purchases Purchases other Income Total Receipts Fractions Total Expenditures Doe 31 Doe 31 Cash Balance Dec 31			Tr from Water	10,000								
s allable: 1,698 Resources Available: Expenditures: Purchases Purchases Total Expenditures Total Expenditures Doe 31 L,698 Cash Balance Dec 31			Other Income	200								
s allable: 1,698 Resources Available: Expenditures: Purchases Purchases Total Expenditures Total Expenditures Doc 31 1,698 Cash Balance Dec 31												
s ailable: 1,698 Resources Available: Expenditures: Expenditures: Purchases Purchases O Total Expenditures Doc 31 1,698 Cash Balance Doc 31												
s ailable: 1,698 Resources Available: Expenditures: Expenditures: Purchases purchases tures 0 Total Expenditures Dec 31 1,698 Cash Balance Dec 31												
ailable: 1,698 Resources Available: Expenditures: Purchases Purchases rures O Total Expenditures Cash Balance Dec 31 L,698 Cash Balance Dec 31												1
Expenditures: Purchases Purchases Purchases Total Expenditures Total Expenditures Total Expenditures Cash Balance Dec 31	al Receipts	0	Total Receipts	20,500	Total Receipts	0	Total Receipts	0	Total Receipts	0	20,500	
Expenditures: Purchases Purchases three Total Expenditures Doc 31 1,698 Cash Balance Dec 31	ources Available:	1,698	Resources Available:	85,072	Resources Available:	110,000	Resources Available:	23,572	Resources Available:	7,000	227,342	
Purchases Purchases Total Expenditures Cash Balance Dec 31	enditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Purchases O Total Expenditures Cash Balance Dec 31												
0 Total Expenditures 1,698 Cash Balance Dec 31			Purchases	29,031			Expenses	629				
0 Total Expenditures 1,698 Cash Balance Dec 31							Prior Year Expense	1,000				
0 Total Expenditures 1,698 Cash Balance Dec 31												
0 Total Expenditures 1,698 Cash Balance Dec 31												
0 Total Expenditures 1,698 Cash Balance Dec 31												
0 Total Expenditures 1,698 Cash Balance Dec 31												
O Total Expenditures 1,698 Cash Balance Dec 31												г
1,698 Cash Balance Dec 31	al Expenditures	0	Total Expenditures	29,031	Total Expenditures	0	Total Expenditures	1,679	Total Expenditures	0	30,710	
	h Balance Dec 31	1,698	Cash Balance Dec 31	56,041	Cash Balance Dec 31	110,000	Cash Balance Dec 31	21,893	Cash Balance Dec 31	7,000	196,632	*
	ļ		-						1		196,632	*

** Note: These two block figures should agree.

CPA Summary

Page No.

12