

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		
		Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
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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
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Neighborhood Revitalization				
				County Clerk's Use Only
				Nov 1, 2021 Total Assessed Valuation

Assisted by:
 Carolyn Brock
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 Topeka, KS 66611-1216
 Email:
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Kristina Semisch Kristina Semisch
Darcie Gomez Darcie Gomez
Bruce Proctor Bruce Proctor
Regina Abbott Regina Abbott
Geralyn Ebersohl Geralyn Ebersohl

Date Attested: _____ 2021

County Clerk

Governing Body

City of Leon

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022					Watercraft
		MVT	RVT	16/20M Veh	Comm Veh		
General	83,738	16,969	398	453	1,828	202	
Debt Service							
Library	3,468	703	17	19	76	8	
Employee Benefits	24,056	4,875	115	130	525	58	
Law Enforcement							
TOTAL	111,262	22,547	530	602	2,429	268	

County Treas Motor Vehicle Estimate 22,547

County Treas Recreational Vehicle Estimate 530

County Treas 16/20M Vehicle Estimate 602

County Treas Commercial Vehicle Tax Estimate 2,429

County Treas Watercraft Tax Estimate 268

Motor Vehicle Factor 0.20265

Recreational Vehicle Factor 0.00476

16/20 Vehicle Factor 0.00541

Commercial Vehicle Factor 0.02183

Watercraft Factor 0.00241

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010-Well	11/18/2010	9/1/2026	variable	138,000	60,000	March Sept	Sept	1,325 1,325	10,000	1,125 1,125	10,000
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Variable	22,350	12,400	March Sept	Sept	254 254	1,300	230 230	1,400
Total G.O. Bonds					72,400			3,158	11,300	2,710	11,400
Revenue Bonds:											
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	526,096	March Sept	Sept	5,757 5,558	17,227 17,427	5,355 5,151	17,629 17,834
Total Revenue Bonds					526,096			11,315	34,654	10,506	35,463
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					598,496			14,473	45,954	13,216	46,863

**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:

	Current Year <u>2021</u>	Proposed Year <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.

City of Leon

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	263,408	257,569	246,256
Receipts:			
Ad Valorem Tax	114,998	83,738	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
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			202
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	15,476	15,000	15,000
Local Sales Tax	27,795	27,000	27,000
Franchise Tax	42,795	42,000	42,000
Fines, Fees & Permits	6,508	6,000	6,000
Reimbursements	4,892	4,000	4,000
Rental Income-Senior Housing	32,720	39,000	39,000
Interest on Idle Funds	2,753	2,500	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous	27,000		
Does miscellaneous exceed 10% of Total R			
Total Receipts	274,937	273,687	155,350
Resources Available:	538,345	531,256	401,606
Expenditures:			
Salaries & Wages	71,098	80,000	80,000
Employee Benefits (balance from fund)		10,000	10,000
Contractual	103,157	30,000	30,000
Commodities	86,884	60,000	60,000
Street Improvements		30,000	234,276
Street Lighting		4,000	5,000
Senior Housing	9,637	39,000	39,000
Capital Outlay		10,000	20,000
Five Mills Street Improvement		12,000	12,000
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Parks			
Miscellaneous			500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	280,776	285,000	500,776
Unencumbered Cash Balance Dec 31	257,569	246,256	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	447,905	492,152	500,776
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			500,776
Tax Required			99,170
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			99,170

CPA Summary

City of Leon

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2020	Estimate for 2021	Year for 2022
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			
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
2020/2021/2022 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 2021 Ad Valorem Tax		0

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	xxxxxxxxxxxxxxxx
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	1,043
Expenditures:			
Appropriations 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 Amount	4,615	4,667	4,667
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,667
		Tax Required	3,624
Delinquent Comp Rate:	0.0%		0
	Amount of 2021 Ad Valorem Tax		3,624

Qualifies for :

CPA Summary

City of Leon

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,724	13,334	13,329
Receipts:			
Ad Valorem Tax	21,442	24,056	XXXXXXXXXXXXXXXXXX
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
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,832	35,000	35,000
Unencumbered Cash Balance Dec 31	13,334	13,329	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	35,000	35,000	35,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			35,000
Tax Required			8,968
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			8,968

Adopted Budget

Law Enforcement	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget 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 F			
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 F			
Total Expenditures	81,640	88,000	77,178
Unencumbered Cash Balance Dec 31	25,178	7,178	0
2020/2021/2022 Budget Authority Amount	82,000	108,158	77,178

CPA Summary

City of Leon

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget 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 R			
Total Expenditures	22,755	27,160	24,994
Unencumbered Cash Balance Dec 31	8,687	3,367	0
2020/2021/2022 Budget Authority Amount	22,960	27,160	24,994

Adopted Budget Water Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget 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 R			
Total Expenditures	135,130	135,506	164,754
Unencumbered Cash Balance Dec 31	3,260	16,254	0
2020/2021/2022 Budget Authority Amount	182,899	135,506	164,754

CPA Summary

City of Leon

2022

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 R			
Total Expenditures	102,358	171,777	328,975
Unencumbered Cash Balance Dec 31	180,752	169,475	0
2020/2021/2022 Budget Authority Amount	222,422	265,566	328,975

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 Equipment Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
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.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	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	500,776	99,170	38.422
Library	4,535	1.427	4,667	1.350	4,667	3,624	1.404
Employee Benefits	22,832	6.059	35,000	9.365	35,000	8,968	3.474
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	1,202,255	111,762	43.300
<i>Revenue Neutral Rate**</i>							43.300
Less: Transfers	27,000		42,000		52,000		
Net Expenditure	691,734		756,110		1,150,255		
Total Tax Levied	109,070		111,262		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,504,160		2,568,651		2,581,101		

Outstanding Indebtedness,

	2019	2020	2021
January 1,			
G.O. Bonds	14,900	83,700	72,400
Revenue Bonds	643,282	559,961	526,096
Lease Purchase Principal	0	0	0
Total	658,182	643,661	598,496

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Kristina Semisch

City Official Title: Mayor

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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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.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
	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**							43.300
Less: Transfers	27,000		42,000		52,000		
Net Expenditure	691,734		756,110		1,149,755		
Total Tax Levied	109,070		111,262		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,504,160		2,568,651		2,569,597		

Outstanding Indebtedness,	2019	2020	2021
January 1,			
G.O. Bonds	14,900	83,700	72,400
Revenue Bonds	643,282	559,961	526,096
Lease Purchase Principal	0	0	0
Total	658,182	643,661	598,496

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Kristina Semisch
 City Official Title: Mayor

