

CERTIFICATE

To the Clerk of Wichita County, State of Kansas

We, the undersigned, officers of

City of Leoti

- 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.

		2023 Adopted Budget		
		Budget Authority	Amount of	Final Tax Rate
		for Expenditures	2022 Ad	(County Clerk's
			Valorem Tax	Use Only)
		Page		
		No.		
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Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	12-101a	6	1,276,550	538,898
Ambulance, Fire & Equipment	121-110b	7	127,000	24,835
Special Highway		8	235,194	
Water Operating		8	1,147,796	
Sanitation Operating		9	425,000	
Sewer Operating		9	339,928	
Storm Water Operating		10	56,000	
Non-Budgeted Funds-A		11		
Non-Budgeted Funds-B		12		
Totals		xxxxxx	3,607,468	563,733
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13		
RNR Hearing Notice				
Neighborhood Revitalization		14		Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 65,260

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com
Attest: _____ 2022

County Clerk

Cheryl
Delma
Derek
Greg

Governing Body

CPA Summary
No assurance is provided.

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 Vch	Comm Veh	Watercraft
General	503,901	100,391	1,307	1,604	5,256	336
Debt Service						
Library						
Ambulance, Fire & Equip	25,241	5,029	65	80	263	17
TOTAL	529,142	105,420	1,372	1,684	5,519	353

County Treas Motor Vehicle Estimate 105,420
 County Treas Recreational Vehicle Estimate 1,372
 County Treas 16/20M Vehicle Estimate 1,684
 County Treas Commercial Vehicle Tax Estimate 5,519
 County Treas Watercraft Tax Estimate 353

Motor Vehicle Factor 0.19923
 Recreational Vehicle Factor 0.00259
 16/20M Vehicle Factor 0.00318
 Commercial Vehicle Factor 0.01043
 Watercraft Factor 0.00067

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	Interest	Principal
General Obligation:												
2015 GO Bond	2/11/2015	2/11/2050	2.75	2,675,000	1,634,139				44,939	44,158	43,724	45,372
Total G.O. Bonds					1,634,139				44,939	44,158	43,724	45,372
Revenue Bonds:												
None												
Total Revenue Bonds					0				0	0	0	0
Other:												
KDHE Loan-sewer	3/11/2011	3/1/2032	3.06	592,149	184,942		3/1		5,550	14,378	5,107	14,821
Total Other					184,942				5,550	14,378	5,107	14,821
Total Indebtedness					1,819,081				50,489	58,536	48,831	60,193

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 Leoti

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	599,216	473,705	134,903
Receipts:			
Ad Valorem Tax	488,136	488,784	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	13,653	13,004	2,520
Motor Vehicle Tax	108,331	98,979	100,391
Recreational Vehicle Tax	1,301	1,098	1,307
16/20M Vehicle Tax	1,935	1,836	1,604
Commercial Vehicle Tax		5,448	5,256
Watercraft Tax		319	336
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor	1,212	762	995
Compensating Use Tax	41,015	35,000	22,000
Local Sales Tax	138,695	120,000	120,000
Franchise Tax	111,409	100,000	100,000
Licenses	3,805	6,000	4,000
Fines and Fees	5,697	6,000	6,000
County Fire Contract	30,000	30,000	30,000
Rentals	15,766	14,400	14,400
Transfer from Sanitation Operating		100,000	100,000
Transfer from Sewer Operating	100,000	100,000	100,000
Grant	5,000		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	24,734	20,000	20,000
Neighborhood Revitalization Rebate	-8,445	-7,082	-11,333
Miscellaneous	16,496	6,000	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,098,740	1,140,548	623,476
Resources Available:	1,697,956	1,614,253	758,379

City of Leoti

2023

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Government			
Personal Services	227,596	200,000	230,000
Contractual	103,674	110,000	110,000
Commodities	48,559	40,000	50,000
Capital Outlay	0	20,000	20,000
Total	379,829	370,000	410,000
Appropriations			
Airport	1,400	1,400	1,400
Cemetery	1,400	1,400	1,400
WCED	42,750	42,750	42,750
Golf Course	20,000	20,000	20,000
Historical Society	6,500	6,500	6,500
Total	72,050	72,050	72,050
Public Safety			
Law Enforcement	87,000	87,000	87,000
Total	87,000	87,000	87,000
Fire Department			
Personal Services	4,764	9,100	9,100
Contractual	30,724	42,200	42,200
Commodities	41,583	52,500	52,500
Capital Outlay		10,500	10,500
Total	77,071	114,300	114,300
Public Works			
Personal Services	127,684	150,000	150,000
Contractual	192,207	225,000	225,000
Commodities	40,256	45,000	45,000
Capital Outlay		100,000	100,000
Total	360,147	520,000	520,000
Parks			
Personal Services	21,000	26,000	30,000
Contractual			
Commodities			
Capital Outlay			
Total	21,000	26,000	30,000
Municipal Court			
Personal Services	12,704	9,800	11,000
Contractual	30,460	30,000	32,000
Commodities		200	200
Capital Outlay			
Total	43,164	40,000	43,200
Transfers			
Equipment Reserve	149,184	250,000	
Fire Equipment Reserve	37,228		
Total	186,412	250,000	0
Reimbursed Expense	(2,422)		
Total	(2,422)	0	0
Page Total	1,224,251	1,479,350	1,276,550

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

City of Leoti

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Ambulance, Fire & Equipment			
Unencumbered Cash Balance Jan 1	36,683	68,188	98,062
Receipts:			
Ad Valorem Tax	25,442	24,484	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	686	132	126
Motor Vehicle Tax	5,648	5,139	5,029
Recreational Vehicle Tax	68	57	65
16/20M Vehicle Tax	99	96	80
Commercial Vehicle Tax		284	263
Watercraft Tax		17	17
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-440	-355	-522
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,503	29,874	5,058
Resources Available:	68,188	98,062	103,120
Expenditures:			
Capital Outlay			127,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	127,000
Unencumbered Cash Balance Dec 31	68,188	98,062	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	31,000	97,000	127,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			127,000
Tax Required			23,880
Delinquent Comp Rate: 4.0%			955
Amount of 2022 Ad Valorem Tax			24,835

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
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	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of 2022 Ad Valorem Tax			0

CPA Summary
No assurance is provided.

City of Leoti

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	114,659	194,623	194,934
Receipts:			
State of Kansas Gas Tax	41,630	39,650	40,260
County Transfers Gas		0	0
Transfer from Water	400,000		
Transfer from Sanitation	100,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	541,630	39,650	40,260
Resources Available:	656,289	234,273	235,194
Expenditures:			
Contractual Services	16,410	39,339	235,194
Capital Outlay	838,002		
Federal Aid (Budget Credit)	-392,746		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	461,666	39,339	235,194
Unencumbered Cash Balance Dec 31	194,623	194,934	0
2021/2022/2023 Budget Authority Amount	716,912	39,339	235,194

Adopted Budget

Adopted Budget Water Operating	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,545,211	1,027,258	665,461
Receipts:			
Water Sales	651,989	575,000	575,000
Penalties	5,322	5,000	5,000
Installations/Connections	2,565	1,500	1,500
Coin Box Sales	6,243	4,500	4,500
Interest on Idle Funds			
Interest on Idle Funds			
Miscellaneous	11,299		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	677,418	586,000	586,000
Resources Available:	2,222,629	1,613,258	1,251,461
Expenditures:			
Personal Services	72,465	125,000	125,000
Contractual Services	157,670	128,700	128,700
Commodities	70,684	55,000	55,000
Capital Outlay	0	150,000	150,000
Debt Service:			
Principal	42,795	44,158	45,372
Interest	51,757	44,939	43,724
Additional Debt Service	200,000		400,000
Transfer to Water Reserve	200,000	400,000	200,000
Transfer to Special Street & Highway	400,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,195,371	947,797	1,147,796
Unencumbered Cash Balance Dec 31	1,027,258	665,461	103,665
2021/2022/2023 Budget Authority Amount	1,353,252	953,297	1,147,796

CPA Summary

No assurance is provided.

City of Leoti

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation Operating	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	369,552	275,158	165,158
Receipts:			
Sanitation Collection Fees	264,532	265,000	265,000
Penalties	2,517		
Containers Sold	2,290		
Interest on Idle Funds			
Miscellaneous	1,002		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	270,341	265,000	265,000
Resources Available:	639,893	540,158	430,158
Expenditures:			
Personal Services	90,833	95,000	95,000
Contractual Services	17,387	25,000	25,000
Commodities	31,515	30,000	30,000
Capital Outlay	0	0	50,000
Transfer to General		100,000	100,000
Transfer to Sanitation Reserve	25,000	25,000	25,000
Transfer to Equipment Reserve	100,000	100,000	100,000
Transfer to Special Highway	100,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	364,735	375,000	425,000
Unencumbered Cash Balance Dec 31	275,158	165,158	5,158
2021/2022/2023 Budget Authority Amount	425,000	425,000	425,000

Adopted Budget

Sewer Operating	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	349,384	230,871	122,943
Receipts:			
Sanitation Collection Fees	214,965	215,000	215,000
Penalties	1,824	2,000	2,000
Interest on Idle Funds			
Miscellaneous	267		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	217,056	217,000	217,000
Resources Available:	566,440	447,871	339,943
Expenditures:			
Personal Services	56,591	46,000	60,000
Contractual Services	38,997	40,000	40,000
Commodities	14,877	19,000	20,000
Capital Outlay	0		
Debt Service:			
Principal	17,267	14,378	14,821
Interest	7,837	5,550	5,107
Additional Principal	100,000	100,000	100,000
Transfer to General Fund	100,000	100,000	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	335,569	324,928	339,928
Unencumbered Cash Balance Dec 31	230,871	122,943	15
2021/2022/2023 Budget Authority Amount	340,921	335,475	339,928

CPA Summary

No assurance is provided.

City of Leoti

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Storm Water Operating			
Unencumbered Cash Balance Jan 1	70,625	78,624	51,524
Receipts:			
Storm Water Fees	8,716	8,800	8,800
Penalties	93	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,809	8,900	8,900
Resources Available:	79,434	87,524	60,424
Expenditures:			
Contractual Services	810	3,000	3,000
Commodities		3,000	3,000
Capital Outlay		30,000	50,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	810	36,000	56,000
Unencumbered Cash Balance Dec 31	78,624	51,524	4,424
2021/2022/2023 Budget Authority Amount	56,000	56,000	56,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0			
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

CPA Summary

No assurance is provided.

2023

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2021 is reported)

0
Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Water Reserve		Sanitation Reserve		Sidewalk Project		ARPA		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Dec 31	770,098	Cash Balance Dec 31	192,112	Cash Balance Dec 31	72,728	Cash Balance Dec 31	0	Cash Balance Dec 31	944,938
Receipts:									
Transfer from Water	200,000	Operating Transfer In	25,000	Federal Aid	110,489				
Total Receipts	200,000	Total Receipts	25,000	Total Receipts	0	Total Receipts	110,489	Total Receipts	0
Resources Available:	970,098	Resources Available:	127,112	Resources Available:	72,728	Resources Available:	110,489	Resources Available:	0
Expenditures:									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	970,098	Cash Balance Dec 31	127,112	Cash Balance Dec 31	72,728	Cash Balance Dec 31	110,489	Cash Balance Dec 31	0
** Note: These two block figures should agree.									
									1,280,427
									1,280,427

CPA Summary
No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Leoti

will meet on September 6, 2022 at 6:15 PM at Leoti City Hall, Leoti, Kansas 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 Leoti City Hall, Leoti, Kansas 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.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,224,251	70.029	1,479,350	68.468	1,276,550	538,898	66.463
Ambulance, Fire & Equipme		3.650		3.430	127,000	24,835	3.063
Special Highway	461,666		39,339		235,194		
Water Operating	1,195,371		947,797		1,147,796		
Sanitation Operating	364,735		375,000		425,000		
Sewer Operating	335,569		324,928		339,928		
Storm Water Operating	810		36,000		56,000		
Non-Budgeted Funds-A	188,795						
Non-Budgeted Funds-B							
Totals	3,771,197	73.679	3,202,414	71.898	3,607,468	563,733	69.526
<i>Revenue Neutral Rate**</i>							<i>65.260</i>
Less: Transfers	1,111,412		975,000		400,000		
Net Expenditure	2,659,785		2,227,414		3,207,468		
Total Tax Levied	532,203		529,142		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	7,223,255		7,359,622		8,108,297		
Outstanding Indebtedness, January 1,							
2020			2021		2022		
G.O. Bonds	2,118,765		1,876,934		1,634,139		
Revenue Bonds	0		0		0		
Other	425,532		302,209		184,942		
Lease Purchase Principal	0		0		0		
Total	2,544,297		2,179,143		1,819,081		

*Tax rates are expressed in mills

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

Jeannine Hassell

Official Title: City Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	527,112	65.009	11,333
Debt Service			0
Library			0
Ambulance, Fire & E	24,292	2.996	522
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	551,404	68.005	11,855

2022 July 1 Valuation: 8,108,297

Valuation Factor: 8,108.297

Neighborhood Revitalization Subj to Rebate: 174,334

Neighborhood Revitalization factor: 174.334

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.