

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 2022; and
 (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

		Page No.	2022 Adopted Budget		County Clerk's Use Only
			Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	
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Fund	K.S.A.				
General	12-101a	6	1,479,350	503,901	
Ambulance, Fire & Equip.	121-110b	7	97,000	25,241	
Special Highway		8	39,339		
Water Operating		8	953,297		
Sanitation Operating		9	425,000		
Sewer Operating		9	335,475		
Storm Water Operating		10	56,000		
Non-Budgeted Funds-A		11			
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Totals		xxxxxx	3,385,461	529,142	
					County Clerk's Use Only
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Neighborhood Revitalization Rebate		14			
					Nov 1, 2021 Total Assessed Valuation

Assisted by: _____
 Kennedy McKee & Company LLP

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

Attest: _____ 2021

County Clerk

Kelma Band
Champion
Jody A. Lomax
Lammie Myers-Loren

Governing Body

No assurance is provided.

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	505,837	98,979	1,098	1,836	5,448	319
Debt Service						
Library						
Ambulance, Fire & Equi	26,366	5,159	57	96	284	17
TOTAL	532,203	104,138	1,155	1,932	5,732	336

County Treas Motor Vehicle Estimate 104,138
 County Treas Recreational Vehicle Estimate 1,155
 County Treas 16/20M Vehicle Estimate 1,932
 County Treas Commercial Vehicle Tax Estimate 5,732
 County Treas Watercraft Tax Estimate 336

Motor Vehicle Factor 0.19567
 Recreational Vehicle Factor 0.00217
 16/20M Vehicle Factor 0.00363
 Commercial Vehicle Factor 0.01077
 Watercraft Factor 0.00063

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2015 GO Bond	2/9/2015	2/11/2055	2.75	2,675,000	1,876,934	2/11	2/11	51,757	242,795	50,439	44,158
Total G.O. Bonds					1,876,934			51,757	242,795	50,439	44,158
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan-sewer	3/11/2011	9/1/2032	3.06	592,149	302,209	3/1	3/1	7,197	117,267	5,097	14,378
Total Other					302,209			7,197	117,267	5,097	14,378
Total Indebtedness					2,179,143			58,954	360,062	55,536	58,536

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 2021	Payments Due 2021	Payments Due 2022
None							
Totals					0	0	0

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

City of Leoti

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	408,671	599,216	381,541
Receipts:			
Ad Valorem Tax	480,692	495,720	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,403	2,495	2,529
Motor Vehicle Tax	108,510	90,038	98,979
Recreational Vehicle Tax		972	1,098
16/20M Vehicle Tax		2,186	1,836
Commercial Vehicle Tax		5,141	5,448
Watercraft Tax		0	319
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax			
Local Alcoholic Liquor	750	398	762
Compensating Use Tax	32,489	25,000	22,000
Local Sales Tax	125,268	110,000	105,000
COVID Reimbursement	88,526		
Franchise Tax	103,482	101,000	100,000
Licenses	8,770	6,000	6,000
Fines and Fees	6,945	6,000	6,000
County Fire Contract	30,000	30,000	30,000
Rentals	14,400	14,400	14,400
Transfer from Sanitation Operating			100,000
Transfer from Sewer Operating	77,987	100,000	100,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	35,927	20,000	20,000
Neighborhood Revitalization Rebate	-9,932	-8,775	-7,082
Miscellaneous	24,468	6,000	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,138,685	1,006,575	613,289
Resources Available:	1,547,356	1,605,791	994,830

City of Leoti

2022

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Personal Services	222,666	200,000	200,000
Contractual	79,494	110,000	110,000
Commodities	84,572	40,000	40,000
Capital Outlay	13,565	20,000	20,000
Total	400,297	370,000	370,000
Appropriations			
Airport	1,400	1,400	1,400
Cemetery	1,400	1,400	1,400
WCED	42,750	42,750	42,750
Golf Course	17,500	20,000	20,000
Historical Society	6,500	6,500	6,500
Total	69,550	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	9,149	9,100	9,100
Contractual	24,465	42,200	42,200
Commodities	42,464	52,500	52,500
Capital Outlay		10,500	10,500
Total	76,078	114,300	114,300
Public Works			
Personal Services	80,196	150,000	150,000
Contractual	115,630	180,000	225,000
Commodities	34,530	45,000	45,000
Capital Outlay			100,000
Total	230,356	375,000	520,000
Parks			
Personal Services	21,000	21,000	26,000
Contractual			
Commodities			
Capital Outlay			
Total	21,000	21,000	26,000
Municipal Court			
Personal Services	4,535	9,700	9,800
Contractual	31,102	30,000	30,000
Commodities		200	200
Capital Outlay			
Total	35,637	39,900	40,000
Transfers			
Equipment Reserve		145,000	250,000
Fire Equipment Reserve	28,222		
Total	28,222	145,000	250,000
Page Total	948,140	1,224,250	1,479,350

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

City of Leoti

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Ambulance, Fire & Equip.			
Unencumbered Cash Balance Jan 1	1,023	36,686	67,340
Receipts:			
Ad Valorem Tax	25,112	25,839	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	115	130	132
Motor Vehicle Tax	5,789	4,708	5,159
Recreational Vehicle Tax	53	51	57
16/20M Vehicle Tax	113	114	96
Commercial Vehicle Tax		269	284
Watercraft Tax		0	17
Machinery & Equip.	5,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-519	-457	-355
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	35,663	30,654	5,390
Resources Available:	36,686	67,340	72,730
Expenditures:			
Capital Outlay			97,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	97,000
Unencumbered Cash Balance Dec 31	36,686	67,340	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	30,000	31,000	97,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			97,000
Tax Required			24,270
Delinquent Comp Rate: 4.0%			971
Amount of 2021 Ad Valorem Tax			25,241

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 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 2021 Ad Valorem Tax			0

No assurance is provided.

City of Leoti

2022

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	36,982	114,659	2,099
Receipts:			
State of Kansas Gas Tax	37,521	37,440	37,240
County Transfers Gas		0	0
Transfer from Sanitation Operating	100,000	100,000	
Transfer from Water Operating	100,000	400,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	237,521	537,440	37,240
Resources Available:	274,503	652,099	39,339
Expenditures:			
Contractual Services	159,844	100,000	39,339
Capital Outlay		550,000	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	159,844	650,000	39,339
Unencumbered Cash Balance Dec 31	114,659	2,099	0
2020/2021/2022 Budget Authority Amount	221,745	716,912	39,339

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Operating	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	1,625,185	1,545,212	777,960
Receipts:			
Water Sales	680,750	575,000	575,000
Penalties	5,151	5,000	5,000
Installations/Connections	1,900	1,500	1,500
Coin Box Sales	5,284	4,500	4,500
Interest on Idle Funds			
Miscellaneous	21,569		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	714,654	586,000	586,000
Resources Available:	2,339,839	2,131,212	1,363,960
Expenditures:			
Personal Services	99,996	125,000	125,000
Contractual Services	120,023	128,700	128,700
Commodities	69,011	55,000	55,000
Capital Outlay		150,000	150,000
Debt Service	105,597	94,552	94,597
Additional Debt Service	200,000	200,000	200,000
Transfer to Water Reserve	100,000	200,000	200,000
Transfer to Special Street & Highway	100,000	400,000	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	794,627	1,353,252	953,297
Unencumbered Cash Balance Dec 31	1,545,212	777,960	410,663
2020/2021/2022 Budget Authority Amount	967,047	1,353,252	953,297

No assurance is provided.

City of Leoti

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation Operating	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	456,876	369,553	194,553
Receipts:			
Sanitation Collection Fees	261,554	250,000	250,000
Penalties	2,790		
Containers Sold	2,281		
Interest on Idle Funds			
Miscellaneous	57		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	266,682	250,000	250,000
Resources Available:	723,558	619,553	444,553
Expenditures:			
Personal Services	83,986	95,000	95,000
Contractual Services	21,955	25,000	25,000
Commodities	19,520	30,000	30,000
Capital Outlay	3,544	50,000	50,000
Transfer to General			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	100,000	
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	354,005	425,000	425,000
Unencumbered Cash Balance Dec 31	369,553	194,553	19,553
2020/2021/2022 Budget Authority Amount	425,000	425,000	425,000

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Operating	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	478,313	349,384	235,920
Receipts:			
Sanitation Collection Fees	210,087	210,000	210,000
Penalties	1,904	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	211,991	212,000	212,000
Resources Available:	690,304	561,384	447,920
Expenditures:			
Personal Services	76,383	46,000	46,000
Contractual Services	28,221	35,000	50,000
Commodities	14,859	20,000	20,000
Capital Outlay	8,370		
Debt Service:			
Principal	23,322	17,267	14,378
Interest	11,778	7,197	5,097
Additional Principal	100,000	100,000	100,000
Transfer to General Fund	77,987	100,000	100,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	340,920	325,464	335,475
Unencumbered Cash Balance Dec 31	349,384	235,920	112,445
2020/2021/2022 Budget Authority Amount	340,920	340,921	335,475

No assurance is provided.

City of Leoti

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Storm Water Operating	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	62,971	70,624	48,524
Receipts:			
Storm Water Fees	8,596	8,800	8,800
Penalties	103	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,699	8,900	8,900
Resources Available:	71,670	79,524	57,424
Expenditures:			
Contractual Services	1,046	3,000	3,000
Commodities		3,000	3,000
Capital Outlay		25,000	50,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,046	31,000	56,000
Unencumbered Cash Balance Dec 31	70,624	48,524	1,424
2020/2021/2022 Budget Authority Amount	56,000	56,000	56,000

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2020	Estimate for 2021	Year for 2022
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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
City of Leoti

will meet on August 16, 2021 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 and the amount of ad valorem tax. Detailed budget information is available at Leoti City Hall, Leoti, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 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	948,140	69.068	1,224,250	70.029	1,479,350	503,901	68.494
Ambulance, Fire & Equip.		3.611		3.650	97,000	25,241	3.431
Special Highway	159,844		650,000		39,339		
Water Operating	794,627		1,353,252		953,297		
Sanitation Operating	354,005		425,000		425,000		
Sewer Operating	340,920		325,464		335,475		
Storm Water Operating	1,046		31,000		56,000		
Non-Budgeted Funds-A	2,703						
Non-Budgeted Funds-B							
Totals	2,601,285	72.679	4,008,966	73.679	3,385,461	529,142	71.925
Revenue Neutral Rate**							72.341
Less: Transfers	531,209		1,070,000		775,000		
Net Expenditure	2,070,076		2,938,966		2,610,461		
Total Tax Levied	525,002		532,203		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	7,223,551		7,223,255		7,356,892		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	2,459,476		2,118,765		1,876,934		
Revenue Bonds	0		0		0		
Other	451,826		425,532		302,209		
Lease Purchase Principal	62,137		0		0		
Total	2,973,439		2,544,297		2,179,143		

*Tax rates are expressed in mills

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

Jeannine Hassell

City Official Title: City Clerk

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	496,536	67.493	7,082
Debt Service			0
Library			0
Ambulance, Fire & E	24,872	3.381	355
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	521,408	70.873	7,437

2021 July 1 Valuation: 7,356,892

Valuation Factor: 7,356.892

Neighborhood Revitalization Subj to Rebate: 104,932

Neighborhood Revitalization factor: 104.932

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.