NOTICE OF BUDGET HEARING

The governing body of

City of Long Island

will meet on August 12, 2024 at 7:00 PM at City Office for the purpose of hearings and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valoreum tax to be levied and the revenue neutral rate.

Detailed budget information is available at City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate *
General	77,059	90.383	74,816	89.823	74,817	59,022	84.868
Library	2,128	2.621	2,904	3.168	2,955	2,289	3.291
Special Highway	3,637		3,220		3,220		
Public Utilities	82,451		106,163		106,163		
Non-Budgeted Funds-A							
Totals	165,275	93.004	187,103	92.991	187,155	61,311	88.159
						Revenue Neutral Rate **	88.160
Less: Transfers	0		0		0		
Net Expenditure	165,275		187,103		187,155		
Total Tax Levied	62,303		61,311		xxxxxxxxxxxxxxxx		
Assessed Valuation	669,894		659,321		695,451		
Cemetery District							
Long Island Cemetery	6,370	1.426	6,770	1.498	6,794	6,671	1.352
						Revenue Neutral Rate **	1.352
Total Tax Levied	5,304		0		xxxxxxxxxxxxxxx		
Valutations	4,466,978		4,251,759		4,934,104		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	790,968	776,086	761,063
Lease Purchase Principal	0	0	0
Total	790,968	776,086	761,063

*Tax rates are expressed in mills

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

Pat Hammond

City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF LONG ISLAND, HEREBY NOTIFIES THE PHILLIPS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is ___ mills. The date of our hearing is _____ at _____ and will be held at City Office in Long Island, Kansas.

_X___ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on 8-12-, 2024.

(Seal)

Pat Hammond
Clerk or Officer of Governing Body

CERTIFICATE

To the Clerk of Phillips, State of Kansas
We, the undersigned, officers of
City of Long Island
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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	74,817	59,022	
Library	12-1220	9	2,955	2,289	
Special Highway		10	3,220		
Public Utilities		10	106,163		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	187,155	61,311	
Is a Revenue Neutral Rate Ordinance required?		13		NO	County Clerk's Use Only
Publication of Budget Summary		14			
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 88.160

Form Preparation by:
Mapes & Miller, CPA's

Address:
418 E. Holme
Norton, KS 67654
Email:
mmcpas@yahoo.com

Attest: _____, 2024

Kent T. Rathbun, Council member
Nancy E Hogan, Council member
Dillie Hoy, Council Member

County Clerk

Governing Body

State of Kansas
City Special District

CERTIFICATE (2)

Table of Contents:		Page No.	2025 Adopted Budget			
			Expenditures	2024 Amount of Ad Valorem	County Clerk's Use Only	
					Nov. 1 Final Assess Valuation	Computed Mills Rate
Fund	K.S.A.					
Long Island Cemetery	12-1405	12	6,794	6,671		
			0	0		
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City of Long Island

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	59,222	5,852	211	1,383	734	0
Library	2,089	206	7	49	26	0
TOTAL	61,311	6,058	218	1,432	760	0

County Treas Motor Vehicle Estimate 6,058
County Treas Recreational Vehicle Estimate 218
County Treas 16/20M Vehicle Estimate 1,432
County Treas Commercial Vehicle Tax Estimate 760
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09881
Recreational Vehicle Factor 0.00356
16/20M Vehicle Factor 0.02336
Commercial Vehicle Factor 0.01240
Watercraft Factor 0.00000

City of Long Island

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Library Fund				12-1220
	Totals	0	0	0	
	Adjustments				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Long Island

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
								0	**0**	**0**	**0**
KDHE LOANS:											
KDHE- Water Supply	8/1/2013	8/1/2053	2.75	533,000	448,191	8/1	8/1	12,325	9,816	12,055	10,086
KDHE - Sewer	Not Yet		2.38	334,000	312,872	5/1	5/1	7,432	5,599	7,298	5,732
Total Other					**761,063**			**19,757**	**15,415**	**19,353**	**15,818**
Total Indebtedness					**761,063**			**19,757**	**15,415**	**19,353**	**15,818**

City of Long Island

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 1,2024	Payments Due 2024	Payments Due 2025
		30					
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.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Long Island
Phillips

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 2024	Proposed Year 2025
Ad Valorem	$2,066	$2,289
Delinquent Tax	$0	$0
Motor Vehicle Tax	$230	$206
Recreational Vehicle Tax	$8	$7
16/20M Vehicle Tax	$38	$49
Commercial Vehicle Tax	$42	$26
Watercraft Tax	$1	$0
LAVTR	$0	$0
TOTAL TAXES	$2,385	$2,577
Difference in Total Taxes:	$192	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$659,321	$695,451
Did Assessed Valuation Decrease?	No	
Levy Rate	3.168	3.291
Difference in Levy Rate:	0.123	
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 Long Island
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,092	11,042	8,989
Receipts:			
Ad Valorem Tax	57,626	58,564	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	7,862	7,930	5,852
Recreational Vehicle Tax	257	259	211
16/20M Vehicle Tax	1,298	1,309	1,383
Commercial Vehicle Tax	1,422	1,434	734
Watercraft Tax	17	17	0
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Rent	3,075	3,200	3,200
Intangibles			
KDHE			
Federal Aid			
State Aid - Emer Prep			
Equipment Sold	7,470		
Reimbursed Expense	1,911		
Insurance Proceeds			
Public Utility Receipts			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	71	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,009**	**72,763**	**11,430**
Resources Available:	**88,101**	**83,805**	**20,419**

City of Long Island

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	88,101	83,805	20,419
Expenditures:			
Personal Services	12,841	20,000	20,000
Contractual Services	44,379	31,000	31,000
Commodities	3,359	4,000	4,000
Capital Outlay	16,480	19,816	19,817
Loan Principal			
Loan Interest			
Commissions			
Transfer to Library			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**77,059**	**74,816**	**74,817**
Unencumbered Cash Balance Dec 31	11,042	8,989	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	102,943	74,817	74,817
		Non-Appropriated Balance	3,741
		Total Expenditure/Non-Appr Balance	78,558
		Tax Required	58,139
	Delinquent Comp Rate:	1.5%	883
		Amount of 2024 Ad Valorem Tax	59,022

City of Long Island
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,055	931	412
Receipts:			
Ad Valorem Tax	1,592	2,066	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	298	230	206
Recreational Vehicle Tax	10	8	7
16/20M Vehicle Tax	49	38	49
Commercial Vehicle Tax	54	42	26
Watercraft Tax	1	1	0
Transfer from General Fund			
Reimbursed Expense			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,004**	**2,385**	**288**
Resources Available:	**3,059**	**3,316**	**700**
Expenditures:			
Appropriations to Library Board	2,128	2,904	2,955
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,128**	**2,904**	**2,955**
Unencumbered Cash Balance Dec 31	931	412	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	2,704	2,904	2,955
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,955
		Tax Required	2,255
	Delinquent Comp Rate:	1.5%	34
		Amount of 2024 Ad Valorem Tax	2,289

City of Long Island
2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State Payments	3,637	3,220	3,220
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,637**	**3,220**	**3,220**
Resources Available:	**3,637**	**3,220**	**3,220**
Expenditures:			
Streets	3,637	3,220	3,220
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,637**	**3,220**	**3,220**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	3,360	3,220	3,220

Adopted Budget

Public Utilities	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	89,155	85,915	54,752
Receipts:			
Collections	79,211	75,000	75,000
Sale of Fire Hydrants	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,211**	**75,000**	**75,000**
Resources Available:	**168,366**	**160,915**	**129,752**
Expenditures:			
Personal Services	8,845	9,000	9,000
Contractual Services	26,511	40,000	40,000
Commodities	4,267	2,000	2,000
Debt Service	35,163	35,163	35,163
Capital Outlay	7,665	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,451**	**106,163**	**106,163**
Unencumbered Cash Balance Dec 31	85,915	54,752	23,589
2023/2024/2025 Budget Authority Amoun	106,163	106,163	106,163

City of Long Island

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Bond & Interest										
Unencumbered Cash Balance Jan 1	13	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 13
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	0									
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	13	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	13
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	13	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	13 **
										13 **

**Note: These two block figures should agree.

City of Long Island
2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Long Island Cemetery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	6,370	6,299	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		268	197
Recreational Vehicle Tax		6	6
16/20M Vehicle Tax		161	
Commercial Vehicle Tax		35	19
Watercraft Tax		1	1
Sale of Plots			
Phillips County			
Memorials			
Reimbursed Expense			
Cancelled Encumbrances			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,370**	**6,770**	**223**
Resources Available:	6,370	6,770	223
Expenditures:			
Contractual Services	6,370	6,770	6,794
Commodities			
Capital Outlay			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,370**	**6,770**	**6,794**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	6,370	6,770	6,794
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,794
		Tax Required	6,571
	Delinquent Comp Rate:	1.5%	100
		Amount of 2024 Ad Valorem Tax	6,671