Langdon City

State of Kansas
City

2026

32.752

CERTIFICATE

To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
City of Langdon, Kansas
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	19,980	32.723 7,015	32.752
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,159		
Highway Savings		7	8,164		
Siren		8	8,450		
		8			
Totals		xxxxxx	41,753	7,015	
Budget Hearing Notice			214,182		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			32.723
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization			Total →		
			Prior Year →		

OK

Revenue Neutral Rate	31.300
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7, Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Stanley Nisly
Anna Brown
Lathan Keener
Dennis Fisher

Date Attested: , 2025

County Clerk

Governing Body

FILED
SEP 19 2025
Jenna Fager
COUNTY CLERK

No assurance is provided.

City of Langdon, Kansas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,710	1,538	26	10	0	0
Debt Service						
Library						
TOTAL	6,710	1,538	26	10	0	0

County Treas Motor Vehicle Estimate 1,538

County Treas Recreational Vehicle Estimate 26

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.22921

Recreational Vehicle Factor 0.00387

16/20 Vehicle Factor 0.00149

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

No assurance is provided.

City of Langdon, Kansas 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Siren Fund	600	600	600	Budget
General Fund	Highway Savings Fund	1,521	1,250	1,250	Budget
Highway Savings Fund	General Fund	517	-	-	Budget
	Totals	2,638	1,850	1,850	
	Adjustments*				
	Adjusted Totals	2,638	1,850	1,850	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided.

State of Kansas
City

City of Langdon, Kansas

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

No assurance is provided.

State of Kansas
City

City of Langdon, Kansas

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

No assurance is provided.

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

City of Langdon, Kansas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,616	7,908	5,691
Receipts:			
Ad Valorem Tax	5,195	6,710	xxxxxxxxxxxxxxxxxx)
Delinquent Tax	1,197	0	0
Motor Vehicle Tax	1,582	1,924	1,538
Recreational Vehicle Tax	26	110	26
16/20M Vehicle Tax	14	12	10
Commercial Vehicle Tax	0	77	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	7,942	4,000	4,000
Franchise Tax	2,133	1,700	1,700
Transfer from Highway Savings Fund	517	0	0
Insurance	23	0	0
Mowing	500	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	224	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	601	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,954**	**14,533**	**7,274**
Resources Available:	**22,570**	**22,441**	**12,965**
Expenditures:			
Salaries & Payroll Taxes	2,501	3,500	3,500
Supplies	64	1,200	1,200
Equipment and Repairs	414	1,000	1,000
Office Expense	294	500	500
Professional Fees	1,270	1,000	1,000
Utilities	4,991	5,000	5,000
Mowing	875	0	0
Insurance	1,932	1,700	1,700
Street Improvemetnts	0	1,000	1,000
Transfer to Siren Fund	600	600	600
Transfer to Highway Savings Fund	1,521	1,250	1,250
Cash Reserve (2026 column)			3,230
Miscellaneous	200	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,662**	**16,750**	**19,980**
Unencumbered Cash Balance Dec 31	7,908	5,691	xxxxxxxxxxxxxxxxxx)
2024/2025/2026 Budget Authority Amount:	24,814	31,802	19,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,980
		Tax Required	7,015
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**7,015**

No assurance is provided.

City of Langdon, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,115	3,119	3,889
Receipts:			
State of Kansas Gas Tax	1,170	1,110	1,110
County Transfers Gas	84	160	160
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,254**	**1,270**	**1,270**
Resources Available:	**3,369**	**4,389**	**5,159**
Expenditures:			
Street Repair and Maint	250	500	5,159
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**250**	**500**	**5,159**
Unencumbered Cash Balance Dec 31	3,119	3,889	0
2024/2025/2026 Budget Authority Amoun	5,453	8,413	5,159

Adopted Budget **Highway Savings**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,160	6,164	6,914
Receipts:			
Transfer from General Fund	1,521	1,250	1,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,521**	**1,250**	**1,250**
Resources Available:	**6,681**	**7,414**	**8,164**
Expenditures:			
Transfer to General Fund	517	500	500
Cash Reserve (2026 column)			7,664
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**517**	**500**	**8,164**
Unencumbered Cash Balance Dec 31	6,164	6,914	0
2024/2025/2026 Budget Authority Amoun	7,123	6,397	8,164

No assurance is provided.

City of Langdon, Kansas 2026

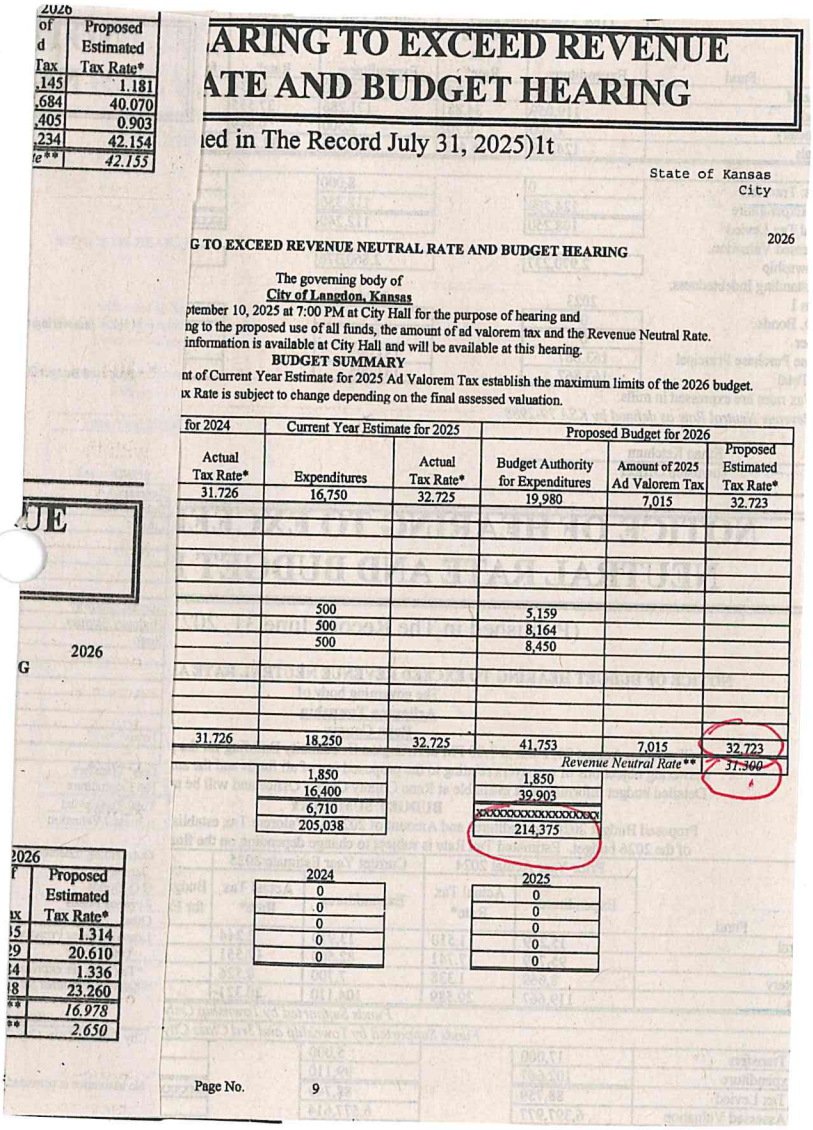
FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Siren**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,150	7,750	7,850
Receipts:			
Transfer from General Fund	600	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**600**	**600**	**600**
Resources Available:	**7,750**	**8,350**	**8,450**
Expenditures:			
Sirens	0	500	8,450
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**500**	**8,450**
Unencumbered Cash Balance Dec 31	7,750	7,850	0
2024/2025/2026 Budget Authority Amount	7,700	8,250	8,450

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

No assurance is provided.

City Langdon



2026

of d Tax	Proposed Estimated Tax Rate*
.145	1.181
.684	40.070
.405	0.903
.234	42.154
te**	42.155

ARING TO EXCEED REVENUE
ATE AND BUDGET HEARING

ied in The Record July 31, 2025)1t

State of Kansas
City

2026

G TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Langdon, Kansas
ptember 10, 2025 at 7:00 PM at City Hall for the purpose of hearing and
ng to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

nt of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
ix Rate is subject to change depending on the final assessed valuation.

for 2024	Current Year Estimate for 2025		Proposed Budget for 2026		
Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
31.726	16,750	32.725	19,980	7,015	32.723
	500		5,159		
	500		8,164		
	500		8,450		
31.726	18,250	32.725	41,753	7,015	32.723
					Revenue Neutral Rate** 31.300
	1,850		1,850		
	16,400		39,903		
	6,710		xxxxxxxxxxxxxxxx		
	205,038		214,375		

2024	2025
0	0
0	0
0	0
0	0
0	0

2026 f	Proposed Estimated Tax Rate*
ix	
15	1.314
29	20.610
24	1.336
18	23.260
**	16.978
**	2.650

Page No. 9

County of Reno
State of Kansas

PROOF OF PUBLICATION

SHERYL GREEN, being duly sworn, says on her oath that she is publisher of

THE RECORD

a weekly newspaper printed and published in the city of Turon, Reno County, Kansas, of general paid circulation on a weekly basis in Reno County, Kansas, and not a trade, religious or fraternal publication, which newspaper has been entered as second class mail matter in the United States Post Office, Turon, Kansas, in which newspaper has been continuously and uninterruptedly published for more than 50 weeks a year and has been published for more than five years prior to the first publication of the notice hereinafter mention, and that the notice, of a true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of July 31st, 2025 and the last publication in the issue of July 31st, 2025.

Sheryl Green
PUBLISHER

Subscribed and sworn before me this 31 day of July, 2025

Kayla Gould
Notary Public

My commission expires 04-30-28

KAYLA GOULD
Notary Public - State of Kansas
My Appt. Expires 04-30-28

FILED

AUG 5 2025

Jenna Fager
COUNTY CLERK

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Langdon, Kansas
will meet on September 10, 2025 at 7:00 PM at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	14,662	31.726	16,750	32.725	19,980	7,015	32.723
Debt Service							
Library							
Special Highway	250		500		5,159		
Highway Savings	517		500		8,164		
Siren			500		8,450		
Totals	15,429	31.726	18,250	32.725	41,753	7,015	32.723
						*Revenue Neutral Rate***	*31.300*
Less: Transfers	2,638		1,850		1,850		
Net Expenditure	12,791		16,400		39,903		
Total Tax Levied	6,018		6,710		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	189,693		205,038		214,375		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Stephanie Nisly
City Official Title: City Clerk

No assurance is provided.

Resolution No. 2025-1

A RESOLUTION OF THE CITY OF LANGDON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Langdon was calculated as 31.300 mills by the Reno County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Langdon will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9/10/25 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Langdon, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LANGDON:

The City of Langdon shall levy a property tax rate exceeding the Revenue Neutral Rate of 31.300 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 10th day of September 2025 and SIGNED by the Mayor.

Dennis E Fisher

Mayor: Dennis Fisher

Attested:

Stephanie Nisly

City Clerk: Stephanie Nisly

Roll Call Vote

A Roll Call Vote of the City of Langdon To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on 9/10/25

Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
Anna Brown	✓		
Lathan Keener	✓		
Stanley Nisly	✓		
TOTAL			

Certified: Dennis Fisher

Dennis E Fisher

City Langdon ✓ ✓

County and Cities

Certificate Page (signed by governing body)	✓
Allocation ofMV, RV, 16/20M, commercial and watercraft tax estimates	✓
Schedule of Transfers	✓
Statement of Indebtedness	✓
Statement of Lease Purchase	✓
Library Grant Page (if applicable)	N/A
All Applicable Fund Pages	✓
Published Notice of Budget Hearing	✓
Proof of Publication	✓
Published Notice of RNR Hearing (if applicable)	✓
Neighborhood Revitalization (if applicable)	N/A
TIF (if applicable)	N/A
solution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓