State of Kansas
City

2023

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Latham
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	44,896	17,527	59.107
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,000		
Water		7	56,645		
Sewer		8	22,382		
Refuse		8	12,000		
Totals		xxxxxx	141,923	17,527	59.107
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			296,529
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 59.106

Assisted by: _____

Address: _____

Email: _____

Date Attested: October 26, 2022

Tatum Stallwood
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

Page No. 1

City of Latham

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,527	5,240	0	217	0	5
Debt Service						
Library						
TOTAL	17,527	5,240	0	217	0	5

County Treas Motor Vehicle Estimate 5,240

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 217

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 5

Motor Vehicle Factor 0.29897

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.01238

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00027

City of Latham

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Sewer Revolving Loan	5/27/2009	9/1/2029	2.75	189,499	88,372	3/1 9/1	3/1 9/1	2,362	10,020	2,084	10,297
Total Other					**88,372**			**2,362**	**10,020**	**2,084**	**10,297**
Total Indebtedness					**88,372**			**2,362**	**10,020**	**2,084**	**10,297**

City of Latham

2023

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 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 Latham 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	7,562	7,084	14,019
Receipts:			
Ad Valorem Tax	12,575	17,527	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,723	1,825	1,500
Motor Vehicle Tax	5,645	5,300	5,240
Recreational Vehicle Tax			0
16/20M Vehicle Tax	348	250	217
Commercial Vehicle Tax			0
Watercraft Tax			5
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
State Assessed Current	2,842	2,960	2,900
Beer & Liquor	150	150	150
Local Sales Tax			500
Franchise Tax	3,056	3,100	3,100
Insurance Dividend	839	846	800
Interest on Idle Funds	7	7	10
Neighborhood Revitalization Rebate			0
Miscellaneous	10	20	50
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,196**	**31,985**	**14,472**
Resources Available:	**34,758**	**39,069**	**28,491**
Expenditures:			
Personal Services	7,863	8,000	9,000
Contract Services	9,501	5,000	6,000
Office Expense	2,542	3,500	3,500
Repairs & Maintenance	989	1,000	3,200
Taxes & Permits	3,489	4,000	4,500
Streetlights	3,240	3,500	3,600
Capitol Improvements	0	0	10,000
Petty Cash & Misc. Expense	50	50	96
Capitol Outlay			5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,674**	**25,050**	**44,896**
Unencumbered Cash Balance Dec 31	7,084	14,019	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	49,861	41,520	44,896
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	44,896
		Tax Required	16,405
	Delinquent Comp Rate:	6.8%	1,122
		Amount of 2022 Ad Valorem Tax	**17,527**

CPA Summary

City of Latham 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	2,613	3,171	2,741
Receipts:			
State of Kansas Gas Tax	3,991	3,780	3,840
County Transfers Gas	635	590	603
Interest on Idle Funds	2		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,628**	**4,370**	**4,443**
Resources Available:	**7,241**	**7,541**	**7,184**
Expenditures:			
Wages	2,745	2,800	3,000
Contract Services	1,325	1,500	2,000
Parts & Repairs	0	500	1,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,070**	**4,800**	**6,000**
Unencumbered Cash Balance Dec 31	3,171	2,741	1,184
2021/2022/2023 Budget Authority Amount:	5,800	4,800	6,000

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,650	52,874	47,260
Receipts:			
Charges to Customers	25,480	25,000	26,000
Interest on Idle Funds	31	30	35
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**25,511**	**25,030**	**26,035**
Resources Available:	**76,161**	**77,904**	**73,295**
Expenditures:			
Capitol Improvements	0		15,000
Repairs & Maintenance	5,497	10,000	15,000
Water Testing	1,196	1,400	1,400
Water Protection Fee	162	165	165
RWD#6	13,748	14,000	15,000
Sales Tax	35	79	80
Contract Services	2,649	5,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**23,287**	**30,644**	**56,645**
Unencumbered Cash Balance Dec 31	52,874	47,260	16,650
2021/2022/2023 Budget Authority Amount:	60,385	51,090	56,645

CPA Summary

City of Latham 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,198	7,860	5,669
Receipts:			
Charges to Customers	15,814	16,000	17,000
Interest on Idle Funds	3		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,817**	**16,000**	**17,000**
Resources Available:	**24,015**	**23,860**	**22,669**
Expenditures:			
Operating & Maintenance	9,964	12,000	10,000
KDHE Loan	6,191	6,191	12,382
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,155**	**18,191**	**22,382**
Unencumbered Cash Balance Dec 31	7,860	5,669	287
2021/2022/2023 Budget Authority Amount:	17,382	24,382	22,382

Adopted Budget **Refuse**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,207	2,791	3,291
Receipts:			
Charges to Customers	11,300	11,500	12,000
Interest on Idle Funds	1		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,302**	**11,500**	**12,000**
Resources Available:	**13,509**	**14,291**	**15,291**
Expenditures:			
Waste Connections	10,718	11,000	12,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,718**	**11,000**	**12,000**
Unencumbered Cash Balance Dec 31	2,791	3,291	3,291
2021/2022/2023 Budget Authority Amount:	11,000	12,000	12,000

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Latham
will meet on September 12, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,674	69.748	25,050	71.050	44,896	17,527	59.104
Debt Service							
Library							
Special Highway	4,070		4,800		6,000		
Water	23,287		30,644		56,645		
Sewer	16,155		18,191		22,382		
Refuse	10,718		11,000		12,000		
Totals	81,904	69.748	89,685	71.050	141,923	17,527	59.104
						*Revenue Neutral Rate***	*59.106*
Less: Transfers	0		0		0		
Net Expenditure	81,904		89,685		141,923		
Total Tax Levied	17,527		17,527		xxxxxxxxxxxxxxxxx		
Assessed Valuation	251,292		246,685		296,543		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	107,609	98,122	88,372
Lease Purchase Principal	0	0	0
Total	107,609	98,122	88,372

*Tax rates are expressed in mills

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

Laura Burner
City Official Title: City Clerk

Latham

Published in the Butler County Times-Gazette Aug 16, 2022

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,674	69.748	25,050	71.050	44,896	17,527	59.104
Debt Service							
Library							
Special Highway	4,070		4,800		6,000		
Water	23,287		30,644		56,645		
Sewer	16,155		18,191		22,382		
Refuse	10,718		11,000		12,000		
Totals	81,904	69.748	89,685	71.050	141,923	17,527	59.104
						*Revenue Neutral Rate***	59.106
Less: Transfers	0		0		0		
Net Expenditure	81,904		89,685		141,923		
Total Tax Levied	17,527		17,527		xxxxxxxxxxxxxxxxxxx		
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G.O. Bonds	0	0	0
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Other	107,609	98,122	88,372
Lease Purchase Principal	0	0	0
Total	107,609	98,122	88,372

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Laura Burner
City Official Title: City Clerk

Resolution No. 2022- 2

A RESOLUTION OF THE CITY OF LATHAM, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Latham was calculated as 59.106 mills by the Butler County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LATHAM;

Section 1. The Governing Body of the City of Latham hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 12, 2022, at 7:00 p.m. to be held at City Hall and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Latham expresses its intention to exceed the Revenue Neutral Rate with a maximum mill levy of 59.106 mills.

Section 3. The Governing Body of the City of Latham directs the City Clerk to provide this resolution to the Butler County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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 12 day of September, 2022, By the Governing Body of the City of Latham.

Randal King

Randal King - Mayor

Attested:

Laura Burner

Laura Burner- City Clerk

Notes:

Roll Call Vote

A Roll Call Vote of the City of Latham To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 12, 2022
Resolution No. 2022-2

Governing Body Member	Yes	No	No Vote
Connie Beals	X		
Bret Calvin	X		
Barbara Cox	X		
Mike Turley not Present			
TOTAL	3		

Certified:
Laura Burner - City Clerk