City of Langdon Y

9/13/24 VG

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

(Published in The Record July 25, 2024)1t

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Langdon, Kansas
will meet on September 3, 2024 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

ed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
	20,379	31.726	17,800	31.726	31,802	6,710	32.726
ny	500		1,000		8,413		
ngs	500		500		6,397		
					8,250		
	CD Proceeds	6090	0	0			
	21,379	31.726	19,300	31.726	54,862	6,710	32.726
						*Revenue Neutral Rate***	*29.352*
s	2,033		1,850		1,850		
re	19,346		17,450		53,012		
ied	6,018		6,018		xxxxxxxxxxxxxxxxx		
ation	180,562		189,693		205,038		

debtedness,

	2022	2023	2024
	0	0	0
ls	0	0	0
	0	0	0
e Principal	0	0	0
	0	0	0

e expressed in mills
utral Rate as defined by KSA 79-2988

Stephanie Nisley
Title: City Clerk

is provided.

Page No. 9

FILED
JUL 30 2024
Donna Patton
COUNTY CLERK

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 25th, 2024 and the last publication in the issue of July 25th, 2024.

Sheryl Green

PUBLISHER

Subscribed and sworn before me this 25th day of July, 2024

LACEY HAYDEN
Notary Public - State of Kansas
My Appt. Expires Oct 16, 2027

Notary Public

My commission expires_____

State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 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	31,802	32.726 6,710	32.725
Debt Service	10-113	7			
Library	12-1220	7			
Special Highway		7	8,413		
Highway Savings	CD Proceeds	6,090	0	0	
Siren		8	8,250		
		8			
Totals		xxxxxx	48,465	6,710	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9	205,038		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 29.352

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

Date Attested: , 2024

Dennis Fisher Mayor
Counsel
Council
Council
Stephanie Clerk

County Clerk

Governing Body

No assurance is provided.

City of Langdon, Kansas

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,018	1,924	110	12	77	0
Debt Service						
Library						
TOTAL	6,018	1,924	110	12	77	0

County Treas Motor Vehicle Estimate 1,924

County Treas Recreational Vehicle Estimate 110

County Treas 16/20M Vehicle Estimate 12

County Treas Commercial Vehicle Tax Estimate 77

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.31971

Recreational Vehicle Factor 0.01828

16/20 Vehicle Factor 0.00199

Commercial Vehicle Factor 0.01279

Watercraft Factor 0.00000

No assurance is provided.

City of Langdon, Kansas 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	Siren	550	600	600	Budget
General	Highway Savings	983	1,250	1,250	Budget
Highway Savings	General	500	-	-	Budget
	Totals	2,033	1,850	1,850	
	Adjustments*				
	Adjusted Totals	2,033	1,850	1,850	

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

No assurance is provided.

City of Langdon, Kansas

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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.

City of Langdon, Kansas 2025

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 2024	Payments Due 2024	Payments Due 2025
				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.**

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

Budgeted Year: 2025

Library found in: City of Langdon, Kansas
Reno County

As provided in KSA 75-2553 *et seq.*, 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 Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$189,693	$205,038
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Langdon, Kansas 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	18,611	21,791	17,269
Receipts:			
Ad Valorem Tax		6,018	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,449	1,924
Recreational Vehicle Tax		94	110
16/20M Vehicle Tax		17	12
Commercial Vehicle Tax		0	77
Watercraft Tax		0	0
Gross Earning (Intangible) Tax		0	
LAVTR		0	
City and County Revenue Sharing		0	
Reno County	7,875	0	0
Local Alcholic Liquor	0	0	0
Compensating Use Tax	0	0	0
Local Sales Tax	6,126	4,000	4,000
Franchise Tax	2,320	1,700	1,700
Licenses	0	0	0
Building Permits	0	0	0
State of Kansas	0	0	0
Transfer from High Savings	500	0	0
Insurance	9	0	0
CD Proceeds	6,090	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	104		
Neighborhood Revitalization Rebate			
Miscellaneous	535		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,559**	**13,278**	**7,823**
Resources Available:	**42,170**	**35,069**	**25,092**
Expenditures:			
Salaries & Payroll Taxes	2,636	3,500	3,500
Supplies	732	1,200	1,200
Equipment and Repairs	326	1,000	1,000
Office Expense	280	500	500
Professional Fees	1,575	1,000	1,000
Utilities	4,970	5,000	5,000
Mowing	500	1,050	1,050
Insurance	1,737	1,700	1,700
Street Improvemetnts	0	1,000	1,000
Transfer to Siren	550	600	600
Transfer to Highway Savings	983	1,250	1,250
Purchase of CD	6,090	0	0
Cash Reserve (2025 column)			14,002
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,379**	**17,800**	**31,802**
Unencumbered Cash Balance Dec 31	21,791	17,269	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	24,814	24,814	31,802
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	31,802
		Tax Required	6,710
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**6,710**

No assurance is provided.

City of Langdon, Kansas 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	3,903	4,333	5,873
Receipts:			
State of Kansas Gas Tax	803	2,220	2,220
County Transfers Gas	127	320	320
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**930**	**2,540**	**2,540**
Resources Available:	**4,833**	**6,873**	**8,413**
Expenditures:			
Street Repair and Maint	500	1,000	8,413
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**500**	**1,000**	**8,413**
Unencumbered Cash Balance Dec 31	4,333	5,873	0
2023/2024/2025 Budget Authority Amount:	4,711	5,453	8,413

Adopted Budget **Highway Savings**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,914	4,397	5,147
Receipts:			
Transfer from General	983	1,250	1,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**983**	**1,250**	**1,250**
Resources Available:	**4,897**	**5,647**	**6,397**
Expenditures:			
Transfer to General	500	500	500
Contractual Services			
Cash Reserve (2025 column)			5,897
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**500**	**500**	**6,397**
Unencumbered Cash Balance Dec 31	4,397	5,147	0
2023/2024/2025 Budget Authority Amount:	6,414	7,123	6,397

No assurance is provided.

City of Langdon, Kansas 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Siren**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,500	7,050	7,650
Receipts:			
Transfer from General	550	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**550**	**600**	**600**
Resources Available:	**7,050**	**7,650**	**8,250**
Expenditures:			
Sirens		0	8,250
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**8,250**
Unencumbered Cash Balance Dec 31	7,050	7,650	0
2023/2024/2025 Budget Authority Amount:	7,082	7,700	8,250

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

No assurance is provided.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Langdon, Kansas
will meet on September 3, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 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 for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	20,379	31.726	17,800	31.726	31,802	6,710	32.726
Debt Service							
Library							
Special Highway	500		1,000		8,413		
Highway Savings	500		500		6,397		
Siren					8,250		
	CD Proceeds	6090	0	0			
Totals	21,379	31.726	19,300	31.726	54,862	6,710	32.726
						*Revenue Neutral Rate***	*29.352*
Less: Transfers	2,033		1,850		1,850		
Net Expenditure	19,346		17,450		53,012		
Total Tax Levied	6,018		6,018		xxxxxxxxxxxxxxxxx		
Assessed Valuation	180,562		189,693		205,038		

Outstanding Indebtedness, January 1,	2022	2023	2024
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 Nisley
City Official Title: City Clerk

No assurance is provided.

Resolution No. 2024-1

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 29.352 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 9/3/24 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 32.726 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 3rd day of September 2024 and SIGNED by the Mayor.

Dennis E. Fisher

Mayor: Dennis Fisher

Attested:

Stephanie Nisly

City Clerk: Stephanie Nisly

FILED

SEP 09 2024

Donna Patton

COUNTY CLERK

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 9/3/24

Resolution No. 2024-1

Governing Body Member	Yes	No	No Vote
Anna Brown	✓		
Lathan Keener	✓		
Stanley Nisly	✓		
TOTAL	3		

Certified: Dennis Fisher

Dennis E Fisher

City of Langdon Y

Counties 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)	✓
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
Resolution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓