State of Kansas
City

2024

**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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

| | | | 2024 Adopted Budget | | |
|---|---|---|---|---|---|
| **Table of Contents:** | | Page No. | Budget Authority for Expenditures | Amount of 2023 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 | 53,254 | 17,527 | 52.979 ✓ |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 7 | 6,000 | | |
| Water | | 7 | 52,730 | | |
| Sewer | | 8 | 22,000 | | |
| Refuse | | 8 | 11,000 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 144,984 | 17,527 | 52,979 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 9 | | | 330,831 |
| RNR Hearing Notice | | | | | Nov 1, 2023 Total Assessed Valuation |
| Neighborhood Revitalization | | | | | |

Revenue Neutral Rate: 52.980

Assisted by: _____

Address: _____

Email: _____

Date Attested: Nov. 9, 2023

Clatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Randall King
Connie Beals
Michael Dunlap
_____
_____
_____
Governing Body

City of Latham

2024

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

| Budgeted Funds for 2023 | Ad Valorem Levy Tax Year 2022 | Allocation for Proposed Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 17,527 | 4,806 | 42 | 192 | 95 | 0 |
| Debt Service | | | | | | |
| Library | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 17,527 | 4,806 | 42 | 192 | 95 | 0 |

County Treas Motor Vehicle Estimate 4,806

County Treas Recreational Vehicle Estimate 42

County Treas 16/20M Vehicle Estimate 192

County Treas Commercial Vehicle Tax Estimate 95

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.27421

Recreational Vehicle Factor 0.00240

16/20 Vehicle Factor 0.01095

Commercial Vehicle Factor 0.00542

Watercraft Factor 0.00000

City of Latham

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| Sewer Revolving Loan | 5/27/2009 | 9/1/2029 | 2.75 | 189,499 | 78,352 | 3/1 9/1 | 3/1 9/1 | 2,084 | 10,297 | 1,799 | 10,582 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **78,352** | | | **2,084** | **10,297** | **1,799** | **10,582** |
| **Total Indebtedness** | | | | | **78,352** | | | **2,084** | **10,297** | **1,799** | **10,582** |

City of Latham

2024

**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 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| none | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | **Totals** | **0** | **0** | **0** |

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

City of Latham

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,086 | 12,171 | 18,200 |
| Receipts: | | | |
| Ad Valorem Tax | 12,515 | 17,527 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,429 | 1,500 | 1,100 |
| Motor Vehicle Tax | 4,807 | 5,240 | 4,806 |
| Recreational Vehicle Tax | 42 | 42 | 42 |
| 16/20M Vehicle Tax | 314 | 217 | 192 |
| Commercial Vehicle Tax | | | 95 |
| Watercraft Tax | | | 0 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| State Assessed Current | 2,960 | 2,500 | 2,500 |
| Local Alcoholic Liquor | 150 | 150 | 150 |
| Compensating Use Tax | 755 | 1,500 | 1,500 |
| Local Sales Tax | 2,162 | 4,000 | 4,000 |
| Franchise Tax | 3,200 | 3,200 | 3,200 |
| Licenses | | | |
| Building Permits | | | |
| State of Kansas | | | |
| DCMR | 95 | 12 | 50 |
| Insurance Dividend | 846 | 871 | 850 |
| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | 8 | 20 | 15 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 58 | 50 | 50 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **31,341** | **36,829** | **18,550** |
| **Resources Available:** | **38,427** | **49,000** | **36,750** |
| Expenditures: | | | |
| | | | |
| Personal Services | 8,048 | 8,500 | 9,000 |
| Contract Services | 8,905 | 9,000 | 9,500 |
| Office Expense | 2,804 | 3,500 | 3,500 |
| Repairs & Maint. | 64 | 3,200 | 5,000 |
| Taxes & Permits | 3,117 | 3,000 | 3,500 |
| Streetlights | 3,318 | 3,500 | 3,500 |
| Capitol Improvements | 0 | | 9,000 |
| Petty Cash & Misc. Expense | 0 | 100 | 254 |
| Capitol Outlay | | | 10,000 |
| | | | |
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| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **26,256** | **30,800** | **53,254** |
| Unencumbered Cash Balance Dec 31 | 12,171 | 18,200 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 41,520 | 44,896 | 53,254 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 53,254 |
| | | Tax Required | 16,504 |
| | Delinquent Comp Rate: | 6.2% | 1,023 |
| | | Amount of 2023 Ad Valorem Tax | **17,527** |

CPA Summary

City of Latham 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Highway** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,172 | 3,311 | 3,344 |
| Receipts: | | | |
| State of Kansas Gas Tax | 3,208 | 3,760 | 3,730 |
| County Transfers Gas | 586 | 570 | 570 |
| | | | |
| | | | |
| Interest on Idle Funds | 3 | 3 | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **3,797** | **4,333** | **4,300** |
| **Resources Available:** | **6,969** | **7,644** | **7,644** |
| Expenditures: | | | |
| Wages | 1,752 | 1,800 | 2,000 |
| Contract Services | 0 | 1,500 | 2,500 |
| Parts & Repairs | 1,906 | 1,000 | 1,500 |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **3,658** | **4,300** | **6,000** |
| Unencumbered Cash Balance Dec 31 | 3,311 | 3,344 | 1,644 |
| 2022/2023/2024 Budget Authority Amount: | 4,800 | 6,000 | 6,000 |

| Adopted Budget **Water** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 52,875 | 44,966 | 46,296 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 23,882 | 24,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 32 | 35 | 36 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rece | | | |
| **Total Receipts** | **23,914** | **24,035** | **25,036** |
| **Resources Available:** | **76,789** | **69,001** | **71,332** |
| Expenditures: | | | |
| Capitol Improvements | 0 | | 15,000 |
| Repairs & Maint. | 12,861 | 5,000 | 14,000 |
| Water Testing | 1,120 | 1,200 | 1,500 |
| Water Protection Fee | 158 | 160 | 180 |
| RWD#6 | 13,434 | 14,000 | 15,000 |
| Sales Tax | 79 | 45 | 50 |
| Contract Services | 4,171 | 2,300 | 7,000 |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expe | | | |
| **Total Expenditures** | **31,823** | **22,705** | **52,730** |
| Unencumbered Cash Balance Dec 31 | 44,966 | 46,296 | 18,602 |
| 2022/2023/2024 Budget Authority Amount: | 51,090 | 56,645 | 52,730 |

| CPA Summary |
|---|
| |

City of Latham 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sewer** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,860 | 6,776 | 6,089 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 15,427 | 15,500 | 16,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 4 | 4 | 5 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **15,431** | **15,504** | **16,005** |
| **Resources Available:** | **23,291** | **22,280** | **22,094** |
| Expenditures: | | | |
| Operating & Maint. | 10,324 | 10,000 | 10,000 |
| KDHE loan | 6,191 | 6,191 | 12,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **16,515** | **16,191** | **22,000** |
| Unencumbered Cash Balance Dec 31 | 6,776 | 6,089 | 94 |
| 2022/2023/2024 Budget Authority Amount: | 24,382 | 22,382 | 22,000 |

| Adopted Budget **Refuse** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,791 | 1,805 | 307 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 9,852 | 10,000 | 11,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 2 | 2 | 2 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **9,854** | **10,002** | **11,002** |
| **Resources Available:** | **12,645** | **11,807** | **11,309** |
| Expenditures: | | | |
| Waste Connections | 10,840 | 11,500 | 11,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **10,840** | **11,500** | **11,000** |
| Unencumbered Cash Balance Dec 31 | 1,805 | 307 | 309 |
| 2022/2023/2024 Budget Authority Amount: | 12,000 | 12,000 | 11,000 |

| CPA Summary |
|---|
| |

2024

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
**City of Latham**
will meet on September 11, 2023 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 Cuty Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 26,256 | 71.050 | 30,800 | 59.107 | 53,254 | 17,527 | 52.979 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 3,658 | | 4,300 | | 6,000 | | |
| Water | 31,823 | | 22,705 | | 52,730 | | |
| Sewer | 16,515 | | 16,191 | | 22,000 | | |
| Refuse | 10,840 | | 11,500 | | 11,000 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 89,092 | 71.050 | 85,496 | 59.107 | 144,984 | 17,527 | 52.979 |
| | | | | | | *Revenue Neutral Rate*** | *52.980* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 89,092 | | 85,496 | | 144,984 | | |
| Total Tax Levied | 17,527 | | 17,527 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 246,685 | | 296,529 | | 330,832 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 98,122 | 88,372 | 78,352 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 98,122 | 88,372 | 78,352 |

*Tax rates are expressed in mills

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

**Laura Burner**
City Official Title: City Clerk

Published in the Butler County Times-Gazette
Aug 26, 2023

## NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**City of Latham**
will meet on September 11, 2023 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 Cuty Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 26,256 | 71.050 | 30,800 | 59.107 | 53,254 | 17,527 | 52.979 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Highway | 3,658 | | 4,300 | | 6,000 | | |
| Water | 31,823 | | 22,705 | | 52,730 | | |
| Sewer | 16,515 | | 16,191 | | 22,000 | | |
| Refuse | 10,840 | | 11,500 | | 11,000 | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 89,092 | 71.050 | 85,496 | 59.107 | 144,984 | 17,527 | 52.979 |
| | | | | | | *Revenue Neutral Rate*** | 52.980 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 89,092 | | 85,496 | | 144,984 | | |
| Total Tax Levied | 17,527 | | 17,527 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 246,685 | | 296,529 | | 330,832 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 98,122 | 88,372 | 78,352 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 98,122 | 88,372 | 78,352 |

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

Laura Burner
City Official Title: City Clerk

**Resolution No. 2023- 1**

**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 52.979 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 11, 2023, 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 52.979 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 11 day of September, 2023, By the Governing Body of the City of Latham.

Randall King

Randall 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 11, 2023
Resolution No. 2023-1

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Connie Beals | X | | |
| Bret Calvin | X | | |
| Barbara Cox - Absent | | | X |
| Mike Turley | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | 3 | | 1 |

Certified:
Laura Burner - City Clerk