State of Kansas
City

2026

RECEIVED
AUG 14 2025
BUTLER COUNTY CLERK

CERTIFICATE

To the Clerk of Butler, 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 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	67,831	17,527	48.004
Debt Service	10-113				
Library	12-1220				
Special Highway		8	6,000		
Water		8	48,605		
Sewer		9	16,382		
Refuse		9	14,000		
Totals		xxxxxx	152,818	17,527	48.004
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					365,116
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	48.006
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Connie Leak
Michael Turley
Zach R Lyle
Randall King

Date Attested: 11-24-2025

Callum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

City of Latham

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	17,527	3,511	64	119		
Debt Service						
Library						
TOTAL	17,527	3,511	64	119	0	0

County Treas Motor Vehicle Estimate 3,511

County Treas Recreational Vehicle Estimate 64

County Treas 16/20M Vehicle Estimate 119

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor 0.20032

Recreational Vehicle Factor 0.00365

16/20 Vehicle Factor 0.00679

Commercial Vehicle Factor #VALUE!

Watercraft Factor #VALUE!

City of Latham

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
0					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Latham

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:											
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	57,473	3/1 9/1	3/1 9/1	1,506	10,875	1,205	11,176
Total Other					**57,473**			**1,506**	**10,875**	**1,205**	**11,176**
Total Indebtedness					**57,473**			**1,506**	**10,875**	**1,205**	**11,176**

City of Latham

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**

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

City of Latham 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	35,771	38,378	36,354
Receipts:			
Ad Valorem Tax	13,476	17,527	xxxxxxxxxxxxxxxxxx
Delinquent Tax	993	2,200	958
Motor Vehicle Tax	4,998	5,000	3,511
Recreational Vehicle Tax	123	60	64
16/20M Vehicle Tax	235	171	119
Commercial Vehicle Tax			
Watercraft Tax			
Gross Earning (Intangible) Tax			0
State Assested Current	1,768	1,761	1,765
CMB License	300	150	150
Compensating Use Tax	1,242	1,245	1,250
Local Sales Tax	2,989	3,000	3,000
Franchise Tax	3,107	3,250	3,300
Insurance Divedend	662	657	650
Transfer from Capital Improvement			
In Lieu of Tax (IRB)			
Interest on Idle Funds	38	35	36
Neighborhood Revitalization Rebate			0
Miscellaneous	15	20	20
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**29,946**	**35,076**	**14,823**
Resources Available:	**65,717**	**73,454**	**51,177**
Expenditures:			
Personal Services	9,526	9,500	11,500
Contract Services	6,057	11,000	12,000
Office Expense	3,279	3,200	3,500
Repairs & Maint.	2,504	7,000	10,000
Taxes & Permits	2,556	3,000	3,500
Streetlights	3,396	3,400	3,500
Capitol Improvements	0		10,500
Capitol Outlay			13,000
Cash Reserve (2026 column)			
Miscellaneous	21		331
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,339**	**37,100**	**67,831**
Unencumbered Cash Balance Dec 31	38,378	36,354	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	53,254	57,807	67,831
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	67,831
		Tax Required	16,654
	Delinquent Comp Rate:	5.2%	873
		Amount of 2025 Ad Valorem Tax	**17,527**

CPA Summary

City of Latham 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	5,203	3,115	2,445
Receipts:			
State of Kansas Gas Tax	2,718	3,750	3,750
County Transfers Gas	411	580	580
Interest on Idle Funds	3		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,132**	**4,330**	**4,330**
Resources Available:	**8,335**	**7,445**	**6,775**
Expenditures:			
Wages	1,906	2,000	2,000
Contract Services	0		500
Parts & Repairs	3,314	3,000	3,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,220**	**5,000**	**6,000**
Unencumbered Cash Balance Dec 31	3,115	2,445	775
2024/2025/2026 Budget Authority Amount:	6,000	7,000	6,000

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,522	38,614	28,144
Receipts:			
Charges to Customers	21,389	22,000	23,000
Interest on Idle Funds	40	32	35
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**21,429**	**22,032**	**23,035**
Resources Available:	**68,951**	**60,646**	**51,179**
Expenditures:			
Capitol Improvements	0	0	10,000
Repairs & Maintence	11,426	12,000	15,000
Water Testing	1,247	1,300	1,400
Water Protection Fee	158	160	160
RWD#6	12,934	13,000	14,000
Sales Tax	43	42	45
Contract Services	4,529	6,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**30,337**	**32,502**	**48,605**
Unencumbered Cash Balance Dec 31	38,614	28,144	2,574
2024/2025/2026 Budget Authority Amount:	52,730	62,595	48,605

CPA Summary

City of Latham 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,863	1,365	1,133
Receipts:			
Charges to Customers	15,077	15,150	16,000
Interest on Idle Funds	1		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,078**	**15,150**	**16,000**
Resources Available:	**17,941**	**16,515**	**17,133**
Expenditures:			
Operating Maintence	4,194	3,000	4,000
KDHE Loan	12,382	12,382	12,382
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**16,576**	**15,382**	**16,382**
Unencumbered Cash Balance Dec 31	1,365	1,133	751
2024/2025/2026 Budget Authority Amount:	22,000	18,382	16,382

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,115	2,991	3,491
Receipts:			
Charges to Customers	12,314	12,500	13,000
Interest on Idle Funds	2		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,316**	**12,500**	**13,000**
Resources Available:	**13,431**	**15,491**	**16,491**
Expenditures:			
Waste Connections	10,440	12,000	14,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,440**	**12,000**	**14,000**
Unencumbered Cash Balance Dec 31	2,991	3,491	2,491
2024/2025/2026 Budget Authority Amount:	11,000	13,000	14,000

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Latham
will meet on August 11, 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 and the amount of ad valorem tax.
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	Estimate Tax Rate*
General	27,339	52.979	37,100	53.433	67,831	17,527	48.004
Debt Service							
Library							
Special Highway	5,220		5,000		6,000		
Water	30,337		32,502		48,605		
Sewer	16,576		15,382		16,382		
Refuse	10,440		12,000		14,000		
Totals	89,912	52.979	101,984	53.433	152,818	17,527	48.004
						*Revenue Neutral Rate***	*48.006*
Less: Transfers	0		0		0		
Net Expenditure	89,912		101,984		152,818		
Total Tax Levied	17,527		17,527		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	330,831		328,022		365,116		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds			0
Revenue Bonds			0
Other	88,372	78,352	57,473
Lease Purchase Principal			0
Total	88,372	78,352	57,473

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

Laura Burner
City Official Title: City Clerk

City of Latham

Published in the Butler County Times-Gazette
Jul 19, 2025

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Debt Service							
Library							
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