

Emmett

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Water	Water Tower Fund	20,000	2,000	-	K.S.A. 12-825d
General	Capital Improvement	4,000	2,500	3,500	K.S.A. 12-1,118.
	Totals	24,000	4,500	3,500	
	Adjustments*				
	Adjusted Totals	24,000	4,500	3,500	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Emmett

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:											
Series 2010	7/1/2010	11/30/2050	2.25	613,000	482,320	11/30	11/30	10,852	12,551	10,570	12,833
BI#9953113010805											
Total G.O. Bonds					482,320			10,852	12,551	10,570	12,833
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					482,320			10,852	12,551	10,570	12,833

10852.2

Emmett

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	5,268	2,386	2,543
Receipts:			
Ad Valorem Tax	25,349	33,537	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	97	100	100
Motor Vehicle Tax	8,816	4,700	7,592
Recreational Vehicle Tax	239	230	172
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax	1,142	2,500	1,255
Watercraft Tax	53	40	49
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,229	800	500
Compensating Use Tax	5,308	4,800	4,500
Local Sales Tax	27,743	26,500	28,000
Franchise Tax	5,833	5,200	5,500
Licenses	50	50	50
Utility Sales	15,774	16,575	17,000
Interest Income	623	1,000	1,000
Miscellaneous	426	600	500
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	92,681	96,632	66,218
Resources Available:	97,949	99,018	68,761
Expenditures:			
Federal	-91	0	
Wages & Salaries	32,013	35,800	40,000
Payroll Tax	2,614	3,000	3,500
Employee Costs - Other	1,200	500	1,000
Fuel	1,449	1,000	1,500
Insurance	7,281	8,200	8,600
Licenses,Fees,Certifications	257	500	500
Penalties	1,854	2,200	0
Office,Postage & Computer	1,095	1,000	1,200
Animal Control	150		
Lawyer Fees	875		
Accounting & Auditing	1,110	1,200	1,500
Emergency Repairs	103		
Supplies, Repairs & Maintenance	4,297	1,000	2,850
Street Costs (contractor/material)		4,000	2,225
Telephone Expence	3,441	3,000	3,500
TriCounty Waste Cost	15,757	16,575	17,000
Propane	2,863		
Electric	15,294	16,000	17,000
Transfer to Capital Impr. Fund	4,000	2,500	3,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	95,563	96,475	103,875
Unencumbered Cash Balance Dec 31	2,386	2,543	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	98,250	108,578	103,875
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			103,875
Tax Required			35,114
Delinquent Comp Rate: 1.4%			488
Amount of 2023 Ad Valorem Tax			35,602

CPA Summary

Emmett

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	8,337	8,355	1,655
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Highway Tax	4,823	4,800	4,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	4,823	4,800	4,800
Resources Available:	13,160	13,155	6,455
Expenditures:			
Wages & Salaries	80		
Payroll Tax	6		
Fuel	178		
Insurance			
Office, Postage & Computer	163		
Emergency Repairs			
Supplies, Repairs & Maintenance	469	7,000	5,000
Street Cost (contractor & materials)	3,799	4,500	
Telephone Expense	110		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	4,805	11,500	5,000
Unencumbered Cash Balance Dec 31	8,355	1,655	1,455
2022/2023/2024 Budget Authority Amount	12,000	17,500	5,000

Adopted Budget Special Park & Rec	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,557	5,212	2,132
Receipts:			
Alcoholic liquor tax	1,229	1,500	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,229	1,500	1,000
Resources Available:	7,785	6,712	3,132
Expenditures:			
Wages & Salaries	1,007	1,080	
Payroll Tax	78		
Office, Postage & Computer	163		
Supplies Repairs, Maintenance	1,215	3,500	
Telephone	110		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,573	4,580	0
Unencumbered Cash Balance Dec 31	5,212	2,132	3,132
2022/2023/2024 Budget Authority Amount	8,000	7,680	0

CPA Summary

Emmett

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,102	22,026	18,636
Receipts:			
Deposits	300	300	300
Utility Sales	34,725	35,000	35,000
Sales Tax	88	110	100
Late Charge income	1,085	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	36,199	36,410	36,400
Resources Available:	65,301	58,436	55,036
Expenditures:			
Wages & Salaries	13,200	17,400	18,000
Payroll Tax	1,023		
Fuel	439	400	400
Insurance	2,991	3,000	3,000
Licenses, fees, certifications	1,624	1,500	1,500
Office, Postage & Computer	1,158	1,500	1,500
Emergency Repairs	542	10,000	25,000
Supplies, Repairs & Maintenance	579	2,000	1,000
Telephone	110		
Electric	1,609	2,000	2,000
Transfer to Water Tower	20,000	2,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	43,275	39,800	52,400
Unencumbered Cash Balance Dec 31	22,026	18,636	2,636
2022/2023/2024 Budget Authority Amount	70,100	76,500	52,400

Adopted Budget Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,237	5,903	4,800
Receipts:			
Utility Sales	31,488	32,000	32,000
Surcharge	4,782	4,800	4,800
Late Charge Income	1,085	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	37,354	37,800	37,800
Resources Available:	43,591	43,703	42,600
Expenditures:			
Bond Payment	23,403	23,403	23,403
Wages & Salarie	5,100	5,300	5,500
Payroll Tax	395	400	400
Fuel	306	100	100
Insurance	4,633	4,000	4,000
Licenses, fees, certifications	380	600	600
Office, Postage & Computer	1,158	1,400	1,000
Supplies, Repairs & Maintenance	846	2,000	4,000
Telephone	110	0	0
Electric	1,359	1,700	1,800
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	37,689	38,903	40,803
Unencumbered Cash Balance Dec 31	5,903	4,800	1,797
2022/2023/2024 Budget Authority Amount	41,903	40,203	40,803

CPA Summary

Emmett

NON-BUDGETED FUNDS
(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Grant-Sewer Cap Proj		Other Grant Fund		Capital Impr Fund		Water Tower Fund		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	86,931	Cash Balance Jan 1	14,109	Cash Balance Jan 1	24,600	Cash Balance Jan 1	20,000	Cash Balance Jan 1	145,639
Total									
Receipts:									
Interest	365								
NEU Reovery Funds			14,193						
Trnsfr from General					4,000				
Trnsfr from Water							20,000		
Total Receipts	365	Total Receipts	14,193	Total Receipts	4,000	Total Receipts	20,000	Total Receipts	0
Resources Available:	87,295	Resources Available:	28,301	Resources Available:	28,600	Resources Available:	40,000	Resources Available:	0
Expenditures:									
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	87,295	Cash Balance Dec 31	28,301	Cash Balance Dec 31	28,600	Cash Balance Dec 31	40,000	Cash Balance Dec 31	0
									184,197
									**
									**

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Emmett
will meet on 9/12/2023 at 7:30 PM at Emmett 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 Emmett City 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	95,563	38.117	96,475	38.122	103,875	35,602	38.013
Debt Service							
Library							
Special Highway	4,805		11,500		5,000		
Special Park & Rec	2,573		4,580				
Water Utilitey	43,275		39,800		52,400		
Sewer Utility	37,689		38,903		40,803		
Non-Budgeted Funds							
Totals	183,905	38.117	191,258	38.122	202,078	35,602	38.013
<i>Revenue Neutral Rate**</i>							34.273
Less: Transfers	24,000		4,500		3,500		
Net Expenditure	159,905		186,758		198,578		
Total Tax Levied	27,490		33,537		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	709,972		842,039		936,568		
Outstanding Indebtedness,							
January 1,	<u>2021</u>		<u>2022</u>		<u>2023</u>		
G.O. Bonds	506,597		494,593		482,320		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	506,597		494,593		482,320		

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

John Roth

City Official Title: Mayor

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Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	506,597	494,593	482,320
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Pmt	0	0	0
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John Roth
 City Official Title: Mayor

THE TIMES

POTTAWATOMIE COUNTY, K.S.

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Times, Pottawatomie County
407 Lincoln Ave
(785) 456-2602

I, Stefan Edward Pla, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Times, Pottawatomie County, a publication that is a "legal newspaper" as that phrase is defined for the city of Wamego, for the County of Pottawatomie, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
31 Aug 2023

Notice ID: uGkUO0BXJfB7KglDjjU7
Publisher ID: 175275
Notice Name: Budget Hearing

PUBLICATION FEE: \$87.50

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Stefan Pla

Agent

VERIFICATION

State of Florida
County of Charlotte

Signed or attested before me on this: 08/31/2023

Rachael Mary Schultz

Notary Public
Notarized online using audio-video communication



RACHAEL MARY SCHULTZ
Notary Public - State of Florida

Commission # HH135673
Expires on May 27, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Emmett
 will meet on 9/12/2023 at 7:30 PM at Emmett City Hall for the purpose of hearing and
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Price	0	0	0
Total	506,597	494,593	482,320

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

John Roth
 City Official Title: Mayor

Resolution No.199

A RESOLUTION OF CITY OF EMMETT TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2023:

WHEREAS, the City of Emmett is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the City of Emmett, City Clerk provided notice of the hearing on the Revenue Neutral Rate on Sept 12, 2023; and

WHEREAS, the Revenue Neutral Rate for tax year 2024 for City of Emmett was calculated as 34.273 for a total tax rate of 38.013; and

WHEREAS, the budget proposed by the City of Emmett for tax year 2024 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the City of Emmett Council held a hearing on Sept 12, 2023 allowing all interested taxpayers an opportunity to be heard at the hearing; and

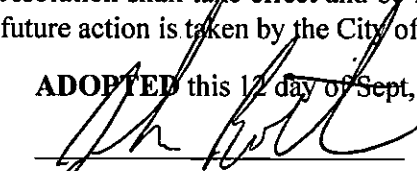
WHEREAS, the City of Emmett Council having heard testimony, have determined that it is in the best interests of the City of Emmett to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF EMMETT COUNCIL MEMBERS:

The City of Emmett shall levy a property tax rate exceeding the Revenue Neutral Rate for Tax Year 2024.

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 City of Emmett Council.

ADOPTED this 12 day of Sept, 2023



Mayor: City of Emmett

Attested:



City Clerk

City Clerk

