CERTIFICATE

To the Clerk of POTTAWATOMIE, State of Kansas
We, the undersigned, officers of
EMMETT
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 expenditures 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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	126,850	40,608	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	13,000		
Park		7	4,400		
Water		8	53,050		
Sewer		8	42,974		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	240,274	40,608	39.283
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			1,033,729
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	37.342
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: September 12, 2025
County Clerk

Mayor
Council
Council
Council
Governing Body

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

CPA Summary

EMMETT

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	38,349	9,210	229	0	1,129	100
Debt Service						
Library						
TOTAL	38,349	9,210	229	0	1,129	100

County Treas Motor Vehicle Estimate 9,210
County Treas Recreational Vehicle Estimate 229
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 1,129
County Treas Watercraft Tax Estimate 100

Motor Vehicle Factor 0.24016
Recreational Vehicle Factor 0.00597
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.02944
Watercraft Factor 0.00261

EMMETT

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
	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.

EMMETT

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	7/1/2010	11/30/2050	2.25	613,000	454,966	11/30	11/30	10,236	13,167	9,940	13,462
BI#9953113010805											
Total G.O. Bonds					**454,966**			**10,236**	**13,167**	**9,940**	**13,462**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**454,966**			**10,236**	**13,167**	**9,940**	**13,462**

10236.735

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Totals					**0**	**0**	**0**

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

EMMETT 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	13,241	18,229	14,755
Receipts:			
Ad Valorem Tax	34,051	38,349	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,054	200	200
Motor Vehicle Tax	10,033	8,000	9,210
Recreational Vehicle Tax	387	300	229
16/20M Vehicle Tax			0
Commercial Vehicle Tax	2,184	2,000	1,129
Watercraft Tax	49	125	100
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	47	0	
Compensating Use Tax	5,614	5,220	5,300
Sales Tax	27,224	28,000	29,000
Franchise Tax	6,271	6,300	6,400
Disconnection Fee	29	250	300
Utility Sales	18,166	18,900	19,000
Utilty nsf fee	20	100	50
Utility Income - other	16	0	
Miscellaneous	601	675	680
In Lieu of Taxes (IRB)			
Interest	2,479	1,500	1,600
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**108,225**	**109,919**	**73,198**
Resources Available:	**121,466**	**128,149**	**87,953**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	121,466	128,149	87,953
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Federal u	-49	0	
Wages	37,300	36,400	37,000
Payroll Tax	3,045	2,900	3,000
Employee cost - other	1,100	1,100	1,000
Fuel	730	1,100	1,500
Insurance	13,112	10,000	10,000
Licenses, fees certifications	1,464	1,400	1,450
Office postage and computer	1,283	1,500	1,500
Penalities	945	0	
Professional Fees	1,603	1,800	2,000
Emergency Repairs	0	0	15,000
Supplies, repairs maintenance-other	3,283	5,000	5,000
Street Costs (Contractor materials)		7,894	5,000
Telephone	2,815	3,400	3,400
Tri County	17,997	18,900	19,000
Propane	2,914	3,000	3,000
Electric	15,697	19,000	19,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,236**	**113,394**	**126,850**
Unencumbered Cash Balance Dec 31	18,229	14,755	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	103,875	136,300	126,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	126,850
		Tax Required	38,897
	Delinquent Comp Rate:	4.4%	1,711
		Amount of 2025 Ad Valorem Tax	40,608

CPA Summary

EMMETT 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	9,948	12,480	13,430
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Highway Tax	4,621	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,621**	**4,500**	**4,500**
Resources Available:	**14,569**	**16,980**	**17,930**
Expenditures:			
Insurance	40		
Emergency Repairs	26	500	12,000
Supplies	2,023	2,500	1,000
WAGES & SALARIES		550	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,089**	**3,550**	**13,000**
Unencumbered Cash Balance Dec 31	12,480	13,430	4,930
2024/2025/2026 Budget Authority Amount:	5,000	13,900	13,000

Adopted Budget

Park	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,853	4,051	3,951
Receipts:			
Alcoholic liquor tax	47	0	
Miscellaneous	150	700	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**197**	**700**	**500**
Resources Available:	**4,051**	**4,751**	**4,451**
Expenditures:			
OFFICE POSTAGE COMPUTER		0	2,000
SUPPLIES REPAIRS MAINTENANCE		800	2,400
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**800**	**4,400**
Unencumbered Cash Balance Dec 31	4,051	3,951	51
2024/2025/2026 Budget Authority Amount:		4,500	4,400

CPA Summary

EMMETT 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,797	9,882	14,902
Receipts:			
DISCONNECTON FEE	50	300	300
DEPOSITS	200	200	300
UTILITY SALES	36,112	36,000	36,000
CONNECTION FEES	130	200	200
SALES TAX	59	60	60
LATE CHARGE	1,197	1,450	1,500
UTILITY NSF FEE	81	100	100
MISCELLANEOUS	14	15	15
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,844**	**38,325**	**38,475**
Resources Available:	**56,640**	**48,207**	**53,377**
Expenditures:			
WAGES & SALARIES	14,805	14,805	14,900
PAYROLL TAX	1,147	1,200	1,300
INSURANCE	5,967	4,500	4,500
FUEL	97	200	250
LICENSES FEES CERTIFICATIONS	3,859	3,000	1,000
OFFICE POSTAGE COMPUTERS	2,272	2,000	2,000
RETURNED CHECKS	850	0	
EMERGENCY REPAIRS	6,706		24,500
SUPPLIES REPAIRS MAINTENANCE	9,290	5,000	2,000
ELECTRIC	1,765	2,600	2,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,758**	**33,305**	**53,050**
Unencumbered Cash Balance Dec 31	9,882	14,902	327
2024/2025/2026 Budget Authority Amount:	52,400	57,800	53,050

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,789	3,856	4,982
Receipts:			
UTILITIES SALES	32,638	33,000	32,000
SURCHARGE	4,736	4,600	4,700
LATE CHARGE INCOME	1,197	1,500	1,500
Miscellaneous	5		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,576**	**39,100**	**38,200**
Resources Available:	**43,365**	**42,956**	**43,182**
Expenditures:			
BOND PAYMENT	23,374	23,374	23,374
WAGES & SALARIES	5,100	5,100	5,100
PAYROLL TAX	395	400	400
FUEL	251	100	100
INSURANCE	8,925	6,000	6,000
LICENSES FEES CERTIFICATIONS	0	500	500
OFFICE POSTAGE COMPUTERS	0	500	500
EMERGENCY REPAIRS	0	0	3,000
SUPPLIES REPAIRS MAINTENANCE	0	0	2,000
ELECTRICITY	1,464	2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,509**	**37,974**	**42,974**
Unencumbered Cash Balance Dec 31	3,856	4,982	208
2024/2025/2026 Budget Authority Amount:	40,803	39,803	42,974

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Grant-Sewer Cap Project		**Other Grant Fund**		**Capital Impr Fund**		**Water Tower Fund**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	88,637	Cash Balance Jan 1	28,301	Cash Balance Jan 1	28,600	Cash Balance Jan 1	56,000	Cash Balance Jan 1		201,539
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,659					Surcharge	5,390			
Total Receipts	1,659	Total Receipts	0	Total Receipts	0	Total Receipts	5390	Total Receipts	0	7,049
Resources Available:	90,296	Resources Available:	28,301	Resources Available:	28,600	Resources Available:	61,390	Resources Available:	0	208,588
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Repairs & maintenance	4,000	Emergeny Repairs	20,078	Professinoal Fees	3,840			
						Repairs	53,030			
Total Expenditures	0	Total Expenditures	4,000	Total Expenditures	20,078	Total Expenditures	56,870	Total Expenditures	0	80,948
Cash Balance Dec 31	90,296	Cash Balance Dec 31	24,301	Cash Balance Dec 31	8,522	Cash Balance Dec 31	4,520	Cash Balance Dec 31	0	**127,640** **
										127,640 **

**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 September 09, 2025 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 2026 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	103,236	37.991	113,394	39.201	126,850	40,608	39.542
Debt Service							
Library							
Special Highway	2,089		3,550		13,000		
Park			800		4,400		
Water	46,758		33,305		53,050		
Sewer	39,509		37,974		42,974		
Non-Budgeted Funds-A	80,948						
Totals	272,541	37.991	189,023	39.201	240,274	40,608	39.542
						*Revenue Neutral Rate***	37.342
Less: Transfers	0		0		0		
Net Expenditure	272,541		189,023		240,274		
Total Tax Levied	35,602		38,349		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	937,110		978,278		1,026,982		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	482,320	458,918	454,966
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	482,320	458,918	454,966

*Tax rates are expressed in mills

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

Paige Carrier
Official Title: Mayor

THE TIMES
POTTAWATOMIE COUNTY, KS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Times, Pottawatomie County
427 Lincoln Ave
(785) 776-2200

I, Edmar Corachia, 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:
Aug. 28, 2025

Notice ID: i7wfWuO8DoKAvey03oVS
Publisher ID: COL-100259
Notice Name: city of emmett budget hearing

PUBLICATION FEE: $121.44

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

Edmar Corachia

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301658
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/28/2025

Notary Public
Notarized remotely online using communication technology via Proof.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
EMMETT
will meet on September 09, 2025 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 2026 Expenditures and Amount of 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	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	103,236	37.991	113,394	39.201	126,850	40,608	39.542
Debt Service							
Library							
Special Highway	2,089		3,550		13,000		
Park			800		4,400		
Water	46,758		33,305		53,050		
Sewer	39,509		37,974		42,974		
Non-Budgeted Fund	80,948						
Totals	272,541	37.991	189,023	39.201	240,274	40,608	39.542

				*Revenue Neutral Rate***	*37.342*
Less: Transfers	0	0	0		
Net Expenditure	272,541	189,023	240,274		
Total Tax Levied:	35,602	38,349	x		
Assessed Valuation	937,110	978,278	1,026,982		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	482,320	458,918	454,966
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	482,320	458,918	454,966

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

Paige Carrier
Official Title: Mayor

Resolution No.201

A RESOLUTION OF CITY OF EMMETT, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2026;

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 09, 2025; and

WHEREAS, the Revenue Neutral Rate for tax year 2026 the City of Emmett was calculated as 37.342 for a total tax rate of 39.542

WHEREAS, the budget proposed by the City of Emmett for tax year 2026 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the City of Emmett held a hearing on Sept 09, 2025 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the City of Emmett 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 of Tax Year 2026.

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 09 day of Sept, 2025

Mayor: City of Emmett

Attested:

_____

County Clerk

Roll Call Vote

A Roll Call Vote of the City of Emmett To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on Sept 09, 2025
Resolution No. 199

Governing Body Member	Yes	No	No Vote
Travis Egbert			✓
Rachel Trumbly	✓		
Erin Lacey			✓
Wayne Pauli	✓		
Spencer Trumbly	✓		
TOTAL	3		2

Certified:

Missy Nourse
City Clerk