

2023

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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of Amount of 2022 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2023 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:		Page No.		
Allocation of MVT, RVT, 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	108,578	32,100
Debt Service	10-113			
Library	12-1220			
Special Highway		7	17,500	
Special Park & Rec		7	7,680	
Water Utility		8	76,500	
Sewer Utility		8	40,203	
Non-Budgeted Funds		9		
Totals for City		xxxxxx	250,461	32,100
Recreation	12-1927			
Totals Includes Recreation		xxxxxx	250,461	32,100
Budget Hearing Notice		10		
Combined Rate and Budget Hearing Notice				
RNR Hearing Notice				
Neighborhood Revitalization				
				38.122
				County Clerk's Use Only
				842,039
				Nov 1, 2022 Total Assessed Valuation
				32.137
				City Revenue Neutral Rate

Assisted by:
Reese & Novelty, PA
Address:
514 Lincoln
Wamego, KS 66547
Email:
nickn1959@gmail.com



Date Attested: 8-29, 2022

County Clerk

John Roth, Mayor

Erin Lacey, Council Member

Paige Holz, Council Member

Teresa Mayhew, Council Member

Wayne Pauli, Council Member

Spencer Trumbly, Council Member
Governing Body

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Emmett
will meet on August 23, 2022 at 6:30 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	99,409	36.643	84,400	38.117	108,578	32,100	38.122	
Debt Service								
Library								
Special Highway	3,058				17,500			
Special Park & Rec	810		2,500		7,680			
Water Utility	46,599		28,500		76,500			
Sewer Utility	37,288		38,903		40,203			
Non-Budgeted Funds								
Totals for City	187,163	36.643	154,303	38.117	250,461	32,100	38.122	
<i>City Revenue Neutral Rate (excluding Recreation Commission)**</i>								32.137
Recreation Commission							0.000	
Totals Including Recreation	187,163	36.643	154,303	38.117	250,461	32,100	38.122	
Less: Transfers	0		0		0			
Net Expenditure	187,163		154,303		250,461			
Total Tax Levied	27,063		27,490		xxxxxxxxxxxxxxxxxxxx			
Assessed Valuation	738,568		709,972		842,039			
Outstanding Indebtedness, January 1,	2020		2021		2022			
G.O. Bonds	518,381		506,597		494,593			
Revenue Bonds	0		0		0			
Other	0		0		0			
Lease Purchase Principal	0		0		0			
Total	518,381		506,597		494,593			

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

John Roth
City Official Title: Mayor

Emmett

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	27,490	4,700	230	0	1,100	40
Debt Service						
Library						
Recreation						
TOTAL	27,490	4,700	230	0	1,100	40

County Treas Motor Vehicle Estimate 4,700
 County Treas Recreational Vehicle Estimate 230
 County Treas 16/20M Vehicle Estimate 0
 County Treas Commercial Vehicle Tax Estimate 1,100
 County Treas Watercraft Tax Estimate .40

 Motor Vehicle Factor 0.17097
 Recreational Vehicle Factor 0.00837
 16/20 Vehicle Factor 0.00000
 Commercial Vehicle Factor 0.04001
 Watercraft Factor 0.00146

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	7/1/2010	11/30/2050	2.25	613,000	494,593	11/30	11/30	11,128	12,274	10,852	12,551
BI#9953113010805											
Total G.O. Bonds					494,593			11,128	12,274	10,852	12,551
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					494,593			11,128	12,274	10,852	12,551

Emmett

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,893	5,268	15,643
Receipts:			
Ad Valorem Tax	26,837	27,100	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	827	850	100
Motor Vehicle Tax	7,631	7,325	4,700
Recreational Vehicle Tax	184	250	230
16/20M Vehicle Tax			0
Commercial Vehicle Tax	2,453	2,500	1,100
Watercraft Tax	58	0	40
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,639	1,100	1,000
Compensating Use Tax	4,630	5,400	4,800
Local Sales Tax	27,910	28,000	26,500
Franchise Tax	6,448	6,500	5,200
Licenses	50	50	50
Trash Sales	14,522	15,500	16,575
Building Rental			
Interest on Idle Funds	234	200	200
Miscellaneous	361		500
Transfers In			
Connection fees			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	94,784	94,775	60,995
Resources Available:	104,677	100,043	76,638
Expenditures:			
Wages	32,471	32,000	34,000
Payroll Tax	2,515	2,550	2,700
Employee Other	900	900	900
Advertising	0		
Fuel	1,221	1,000	1,500
Insurance	6,828	8,300	8,600
Licenses, Fees, Certifications	867	150	200
Office, Postage & Computer	1,916	1,000	1,000
Penalties			5,000
Professional Fees -Other	2,585	1,200	1,200
Returned Check (re-deposit)			
Supplies, Repairs, & Maintenance	4,841	2,000	3,720
Street Costs (Contractor/Materials)		500	6,183
Telephone Expense	2,804	3,000	3,000
TriCounty Waste Cost	14,535	15,500	16,575
Utilities (Electric)	15,566	16,300	17,000
Capital Outlay-Truck			
Emergency repairs	362		
Transfer to Capital Improvement Fund	12,000	0	7,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	99,409	84,400	108,578
Unencumbered Cash Balance Dec 31	5,268	15,643	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	99,550	98,250	108,578
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,578
		Tax Required	31,940
		Delinquent Comp Rate: 0.5%	160
		Amount of 2022 Ad Valorem Tax	32,100

CPA Summary

Emmett

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 2023
Unencumbered Cash Balance Jan 1	5,898	8,337	13,037
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Highway Tax	5,497	4,700	4,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,497	4,700	4,800
Resources Available:	11,395	13,037	17,837
Expenditures:			
Supplies Repairs Maintenance	2,800		13,000
Street Cost(contractor/material)	200		4,500
Fuel	58		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,058	0	17,500
Unencumbered Cash Balance Dec 31	8,337	13,037	337
2021/2022/2023 Budget Authority Amount:	6,500	12,000	17,500

Adopted Budget Special Park & Rec	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget 2023
Unencumbered Cash Balance Jan 1	4,728	6,557	6,557
Receipts:			
Alcoholic Liquor tax	2,639	2,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,639	2,500	1,500
Resources Available:	7,367	9,057	8,057
Expenditures:			
Supplies,Repair, Maintenance	810	2,500	6,600
Wages & Payroll Tax	0	0	1,080
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	810	2,500	7,680
Unencumbered Cash Balance Dec 31	6,557	6,557	377
2021/2022/2023 Budget Authority Amount:	4,900	8,000	7,680

CPA Summary

Emmett

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2021	Estimate for 2022	2023
Unencumbered Cash Balance Jan 1	37,762	29,102	39,052
Receipts:			
Connection/Disconnect fee	409	600	200
Deposit	420		100
Utility Sales	36,094	37,000	37,000
Transfer In			
Sales Tax	94	100	110
Late Charge Income	921	750	800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,939	38,450	38,210
Resources Available:	75,701	67,552	77,262
Expenditures:			
Employee Wages	14,323	14,500	16,800
Fuel	359		400
Insurance	2,577	2,600	3,000
Licenses, fees, certifications	1,079	1,400	1,500
Office, Postage & Computer	1,055	1,000	1,800
Emergency Repair	2,875	2,000	46,000
Supplies Repairs & Maintenance	2,813	3,000	3,000
Utilities	1,518	2,000	2,000
Transfer Out	20,000	2,000	2,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	46,599	28,500	76,500
Unencumbered Cash Balance Dec 31	29,102	39,052	762
2021/2022/2023 Budget Authority Amount:	65,600	70,100	76,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2021	Estimate for 2022	2023
Unencumbered Cash Balance Jan 1	5,784	6,238	4,785
Receipts:			
Utilities Sales	31,839	32,000	31,000
Surcharge	4,981	4,700	4,700
Late Charge	921	750	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,741	37,450	36,700
Resources Available:	43,526	43,688	41,485
Expenditures:			
Bond Payment for Sewer	23,403	23,403	23,403
Wages & Salaries	5,495	5,500	5,500
Fuel	321	300	100
Insurance	4,411	4,000	4,000
Licenses	0	600	600
Office Postage & Computer	1,055	900	900
Supplies Repairs and Maintenance	1,045	2,500	4,000
Utilities	1,558	1,700	1,700
Transfers to General Fund	0		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,288	38,903	40,203
Unencumbered Cash Balance Dec 31	6,238	4,785	1,282
2021/2022/2023 Budget Authority Amount:	44,533	41,903	40,203

CPA Summary

Emmett

NON-BUDGETED FUNDS
(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(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	86,741	Cash Balance Jan 1		Cash Balance Jan 1	12,600	Cash Balance Jan 1	0	Cash Balance Jan 1		99,341
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	190									
NEU Grant Funds			14,109							
Transfers in					12,000		20,000			
Total Receipts	190	Total Receipts	14,109	Total Receipts	12,000	Total Receipts	20,000	Total Receipts	0	46,299
Resources Available:	86,931	Resources Available:	14,109	Resources Available:	24,600	Resources Available:	20,000	Resources Available:	0	145,640
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	86,931	Cash Balance Dec 31	14,109	Cash Balance Dec 31	24,600	Cash Balance Dec 31	20,000	Cash Balance Dec 31	0	145,640 **
										145,640 **

** Note: These two block figures should agree.

CPA Summary

Resolution No.198

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 Aug 4, 2022; and

WHEREAS, the Revenue Neutral Rate for tax year 2023 for City of Emmett was calculated as 32.137 for a total tax rate of 38.122; and

WHEREAS, the budget proposed by the City of Emmett for tax year 2023 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 Aug 23, 2022 allowing all interested taxpayers an opportunity to be heard at the hearing; and

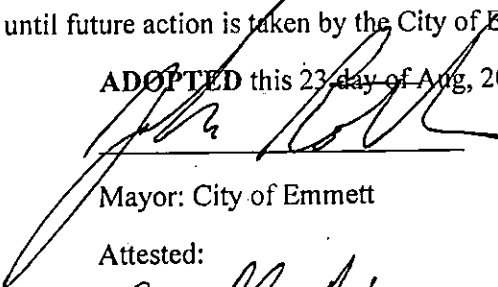
WHEREAS, the City of Emmett Council having heard testimony, have determined that it is in the best interests of the City of Emmett to exceed the Revenue Neutral Rate.

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 2023.

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 23 day of Aug, 2022



Mayor: City of Emmett

Attested:



City Clerk

ROLL CALL

CITY OF EMMETT

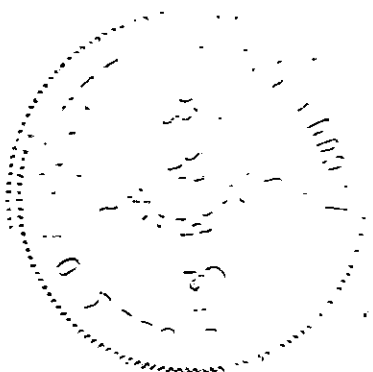
Hearing to Exceed Revenue Neutral Rate: August 23, 2022

Resolution No. 198

GOVERNING BODY MEMBER	YES	NO	NO VOTE
Teresa Mayhew	X		
Paige Carrier	X		
Erin Lacey	X		
Wayne Pauli			
Spencer Trumbley			

ATTESTED:

Musey Danner *City Clerk*



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
Emmett

will meet on August 23, 2022 at 6:30 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax
General	99,409	36.643	84,400	38.117	108,578	32,100	38.122
Debt Service							
Library							
Special Highway	3,058						
Special Park & Rec	810		2,500		17,500		
Water Utility	46,599		28,500		7,680		
Sewer Utility	37,288		38,903		76,500		
Non-Budgeted Funds					40,203		
Totals for City	187,163	36.643	154,303	38.117	250,461	32,100	38.122
					<i>City Revenue Neutral Rate (excluding Recreation Commission)**</i>		
Recreation Commission							32.137
Totals Including Recreation	187,163	36.643	154,303	38.117	250,461	32,100	0.000
Less: Transfers	0		0		0		38.122
Net Expenditure	187,163		154,303		250,461		
Total Tax Levied	27,063		27,490		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	738,568		709,972		842,039		
Outstanding Indebtedness, January 1,							
2020			2021		2022		
G.O. Bonds	518,381		506,597		494,593		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	518,381		506,597		494,593		

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

John Roth
City Official Title: Mayor

T139587 Aug. 4, 2022

Team up with...

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of Emmett

will meet on August 23, 2022 at 6:30 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Table with columns: FUND, Prior Year Actual for 2021 (Expenditures, Actual Tax Rate*), Current Year Estimate for 2022 (Expenditures, Actual Tax Rate*), Proposed Budget for 2023 (Budget Authority for Expenditures, Amount of 2022 Ad Valorem Tax, Proposed Estimated Tax). Rows include General, Debt Service, Library, Special Highway, Special Park & Rec, Water Utility, Sewer Utility, Non-Budgeted Funds, Totals for City, Recreation Commission, and various bond types.

STATE OF Pottawat

I, Shannon Advertisi in Wame

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

John Roth City Official Title: Mayor

T139587 Aug. 4, 2022

been admitted to the mails as second class matter in said county, and of general circulation therein, and that said newspaper has been continuously and uninterruptedly published in said county during the period of more than 52 consecutive weeks and more than seventy years prior to the first publication of attached notice, and that the attached notice has been published in the entire said newspaper 1 consecutive weeks with the first publication being made as aforesaid on the 4 day of August, 2022 with subsequent publication being made on the following dates:

On the ___ day of ___, 20__

On the ___ day of ___, 20__

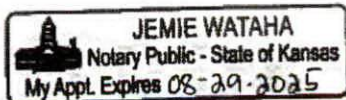
On the ___ day of ___, 20__

Shannon [Signature]

Subscribed and sworn to before me this 4 day of August, 2022.

Jemie Wataha

Notary Public



Notary Seal