2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 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	136,300	38,349	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	13,900		
Special Park & Rec		7	4,500		
Water Utilitey		8	57,800		
Sewer Utility		8	39,803		
Non-Budgeted Funds		9			
Totals		xxxxxx	252,303	38,349	39.201
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			978,278
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	36.394
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: September 13, 2024

Dan R

County Clerk

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

Mayor

Councilman

Councilman

Councilman

COUNCILMAN

Councilman

Governing Body

Emmett

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	35,602	7,934	248	0	2,462	106
Debt Service						
Library						
TOTAL	35,602	7,934	248	0	2,462	106

County Treas Motor Vehicle Estimate 7,934

County Treas Recreational Vehicle Estimate 248

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 2,462

County Treas Watercraft Tax Estimate 106

Motor Vehicle Factor 0.22284

Recreational Vehicle Factor 0.00697

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.06915

Watercraft Factor 0.00298

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water	Water Tower Fund	16,000	1,000	9,600	
	Totals	16,000	1,000	9,600	
	Adjustments*				
	Adjusted Totals	16,000	1,000	9,600	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Emmett

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2010	7/1/2010	11/30/2050	2.25	613,000	467,768	11/30	11/30	10,570	12,833	10,236	13,167
BI#9953113010805											
Total G.O. Bonds					**467,768**			**10,570**	**12,833**	**10,236**	**13,167**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**467,768**			**10,570**	**12,833**	**10,236**	**13,167**

10524.78

Emmett 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,386	13,241	23,250
Receipts:			
Ad Valorem Tax	30,515	35,602	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,521	1,500	
Motor Vehicle Tax	9,914	10,000	7,934
Recreational Vehicle Tax	347	375	248
16/20M Vehicle Tax			0
Commercial Vehicle Tax	2,530	2,500	2,462
Watercraft Tax	40	40	106
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	762	47	0
Compensating Use Tax	5,535	5,600	5,500
Local Sales Tax	26,720	28,000	30,000
Franchise Tax	5,554	6,200	5,800
Licenses			
Building Permits			
State of Kansas			
Utility Sales	16,504	20,200	20,200
Interest Income	2,483	3,000	3,000
Miscellaneous	1,064	750	750
		0	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**103,488**	**113,814**	**76,000**
Resources Available:	**105,874**	**127,055**	**99,250**
Expenditures:			
Salaries & Wages	34,060	37,380	38,000
Payroll Tax	2,774	2,975	3,000
Employee Cost	1,000	1,000	1,000
Fuel	995	1,000	2,000
Insurance	8,132	7,000	10,000
Licenses, Fees, Certifications	999	800	1,500
Office, Postage & Computer	809	600	1,500
Penalties	1,417	0	0
Professional Fees	1,021	1,000	2,000
Emergency Repairs	4,284	8,000	21,000
Supplies, repairs & Maintenance	1,652	1,000	10,000
Telephone	2,773	2,850	3,100
Tri county Waste	16,225	20,200	20,200
Propane	549	0	3,000
Electric	15,945	20,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**92,634**	**103,805**	**136,300**
Unencumbered Cash Balance Dec 31	13,241	23,250	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	108,578	103,875	136,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	136,300
		Tax Required	37,050
	Delinquent Comp Rate:	3.5%	1,299
		Amount of 2024 Ad Valorem Tax	**38,349**

CPA Summary

Emmett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,355	9,948	10,348
Receipts:			
State of Kansas Gas Tax		0	0
County Transfers Gas		0	0
Highway Tax	4,597	4,800	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,597**	**4,800**	**4,500**
Resources Available:	**12,952**	**14,748**	**14,848**
Expenditures:			
Street Repair and Maint	2,355	3,500	13,000
Supplies	180	300	300
Propane	220	300	300
Utilities - other	250	300	300
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,004**	**4,400**	**13,900**
Unencumbered Cash Balance Dec 31	9,948	10,348	948
2023/2024/2025 Budget Authority Amount:	17,500	5,000	13,900

Adopted Budget **Special Park & Rec**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,212	3,853	4,051
Receipts:			
Alcohol liquer tax	762	47	0
Miscellaneous	0	150	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**762**	**197**	**500**
Resources Available:	**5,974**	**4,051**	**4,551**
Expenditures:			
Employee wages	1,020	0	
Payroll Tax	79	0	
Supplies Repairs Maintance	1,022	0	3,500
Fuel	0	0	1,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,121**	**0**	**4,500**
Unencumbered Cash Balance Dec 31	3,853	4,051	51
2023/2024/2025 Budget Authority Amount:	7,680	0	4,500

CPA Summary

Emmett 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utilitey**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,026	18,797	10,617
Receipts:			
DEPOSIT	500	200	200
UTILITY SALES	35,958	37,000	37,000
CONNECTION FEES	150	200	200
SALES TAX COLLECTED	70	70	70
MISCELLANEOUS	160	100	300
MISCELLANEOUS W. TOWER	0	4,800	9,600
LATE CHARGE INCOME	1,305	1,350	1,400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**38,143**	**43,720**	**48,770**
Resources Available:	**60,169**	**62,517**	**59,387**
Expenditures:			
WAGES & SALARIES	13,675	15,000	15,000
PAYROLL TAX	1,060	1,200	1,200
EMPLOYEE COST - OTHER	366	0	
FUEL	167	0	
INSURANCE	3,183	4,000	4,000
LICENSES,FEES, CERTIFICATIONS	2,199	1,500	1,500
OFFICE,POSTAGE & COMPUTER	1,305	1,500	1,500
EMERGENCY REPAIRS	0	23,000	20,000
SUPPLIES, REPAIRS & MAINTENANCE	1,197	2,500	2,500
PROPANE	470	500	800
ELECTRIC	1,643	1,700	1,700
RETURNED CHECK	109	0	0
TRANSFER OUT W. TOWER	16,000	1,000	9,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**41,372**	**51,900**	**57,800**
Unencumbered Cash Balance Dec 31	18,797	10,617	1,587
2023/2024/2025 Budget Authority Amount:	76,500	52,400	57,800

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,903	4,789	3,086
Receipts:			
LICENSES & OTHER FEES	-76	0	0
UTILITY SALES	32,427	33,000	33,000
SURCHARGE	4,962	4,800	4,900
LATE CHARGE	1,305	1,300	1,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**38,617**	**39,100**	**39,200**
Resources Available:	**44,520**	**43,889**	**42,286**
Expenditures:			
BOND PAYMENT FOR SEWER	23,403	23,403	23,403
WAGES & SALARIES	5,100	5,100	5,100
PAYROLL TAX	395	400	400
INSURANCE	4,774	5,900	5,900
LICENSES & OTHER FEES	917	1,000	1,000
OFFICE POSTAGE & COMPUTER	1,469	700	700
SUPPLIES REPAIRS & MAINTANCE	1,858	2,000	1,000
PROPANE	470	500	500
ELECTRIC	1,345	1,700	1,700
FUEL	0	100	100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**39,731**	**40,803**	**39,803**
Unencumbered Cash Balance Dec 31	4,789	3,086	2,483
2023/2024/2025 Budget Authority Amount:	40,203	40,803	39,803

CPA Summary

Emmett

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	87,295	Cash Balance Jan 1	28,301	Cash Balance Jan 1	28,600	Cash Balance Jan 1	40,000	Cash Balance Jan 1		184,197
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,342									
Trnsfr from General										
Trnsfr from Water							16,000			
Total Receipts	1,342	Total Receipts	0	Total Receipts	0	Total Receipts	16,000	Total Receipts	0	17,342
Resources Available:	88,637	Resources Available:	28,301	Resources Available:	28,600	Resources Available:	56,000	Resources Available:	0	201,539
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	88,637	Cash Balance Dec 31	28,301	Cash Balance Dec 31	28,600	Cash Balance Dec 31	56,000	Cash Balance Dec 31	0	201,539 **
										201,539 **

** Note: These two block figures should agree.

CPA Summary

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Emmett
will meet on September 10, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	92,634	38.122	103,805	37.991	136,300	38,349	39.203
Debt Service							
Library							
Special Highway	3,004		4,400		13,900		
Special Park & Rec	2,121				4,500		
Water Utilitey	41,372		51,900		57,800		
Sewer Utility	39,731		40,803		39,803		
Non-Budgeted Funds							
Totals	178,862	38.122	200,908	37.991	252,303	38,349	39.203
						*Revenue Neutral Rate***	*36.394*
Less: Transfers	16,000		1,000		9,600		
Net Expenditure	162,862		199,908		242,703		
Total Tax Levied	33,537		35,602		xxxxxxxxxxxxxxxxx		
Assessed Valuation	842,039		937,110		978,225		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	494,593	482,320	467,768
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	494,593	482,320	467,768

*Tax rates are expressed in mills

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

Paige Carrier
City 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, Stefani Beard, 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. 29, 2024

Notice ID: XDLFEOZbV3W7FOQGEcUd
Publisher ID: 195704
Notice Name: Emmett budget 2025

PUBLICATION FEE: $91.63

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

Stefani Beard
Agent

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

VERIFICATION

State of Pennsylvania
County of Lancaster

Signed or attested before me on this: 08/29/2024

Nicole Burkholder
Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Emmett
will meet on September 10, 2024 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.

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Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	92.634	38.122	103.805	37.991	136.300	38.349	39.203
Debt Service							
Library							
Special Highway	3.004		4.400		13.900		
Special Park & Rec	2.121				4.500		
Water Utilitey	41.372		51.900		57.800		
Sewer Utility	39.731		40.803		39.803		
Non-Budgeted Funds							
Totals	178.862	38.122	200.908	37.991	252.303	38.349	39.203
						*Revenue Neutral Rate***	*36.394*
Less: Transfers	16.000		1.000		9.600		
Net Expenditure	162.862		199.908		242.703		
Total Tax Levied	33.537		35.602		xxxxxxxxxxxxxxxxx		
Assessed Valuation	842.039		937.110		978.225		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	494.593	482.320	467.768
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	494.593	482.320	467.768

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

Paige Carrier
City Official Title: Mayor

LGL1251A05.0424.018321.02.02.0000000

Resolution No.200

A RESOLUTION OF CITY OF EMMETT, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2025;

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 10, 2024; and

WHEREAS, the Revenue Neutral Rate for tax year 2025 the City of Emmett was calculated as 36.394 for a total tax rate of 39.203

WHEREAS, the budget proposed by the City of Emmett for tax year 2025 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 10, 2024 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 2025.

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 10 day of Sept, 2024

Mayor: City of Emmett

Attested:

~~County~~ City 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 10, 2024
Resolution No. 199

Governing Body Member	Yes	No	No Vote
Travis Egbert	✓		
Rachel Trumbly	✓		
Erin Lacey	✓		
Wayne Pauli	✓		
Spencer Trumbly	✓		
TOTAL	5		

Certified:

PY

State of Kansas
City

Emmett 2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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