State of Kansas
City

2025

CERTIFICATE
To the Clerk of Butler, State of Kansas
We, the undersigned, officers of
City of Potwin
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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	312,265	94,725	48.125
Debt Service	10-113	8			
Library	12-1220	8	8,350	7,424	3.772
Employee Benefits	12-16102	9	58,000	48,746	24.766
Special Fire Equipment	12-110b	9	16,600	4,482	2.278
Consolidated Streets		10	85,000		
Water Utility		10	698,000		
Sewer Utility		11	80,000		
Refuse Utility		11	50,000		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,308,215	155,377	78.941
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			1,968,318
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	77.348
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Amy B. Elliott, CPA
Knudsen, Monroe & Co, LLC
Address:
512 N. Main Street
Newton, KS 67114
Email:
amy@kmcocpa.com

Date Attested: NOV. 21, 2024

Natum Stafford
County Clerk

COUNTY CLERK SEAL BUTLER COUNTY, KANSAS

Tonya Mader-Taber
[illegible]
[illegible]
[illegible]
[illegible] Mayor
Governing Body

City of Potwin

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	96,450	15,058	245	4	0	0
Debt Service						
Library	6,668	1,041	17	0	0	0
Employee Benefits	38,389	5,994	98	2	0	0
Special Fire Equipment	10,774	1,682	27	0	0	0
TOTAL	152,281	23,775	387	6	0	0

County Treas Motor Vehicle Estimate 23,775

County Treas Recreational Vehicle Estimate 387

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15613

Recreational Vehicle Factor 0.00254

16/20 Vehicle Factor 0.00004

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Potwin 2025

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
General	Consolidated Streets	25,000	25,000	25,000	12-1117
General	Municipal Eq - Fire	5,000	5,000	5,000	12-1117
Water	Consolidated Streets	10,000	10,000	10,000	12-1119
Water	Municipal Eq - Other	5,000	5,000	5,000	12-1119
Water	Waterworks O&M	5,000	5,000	5,000	12-825d
Refuse	Consolidated Streets	5,000	5,000	5,000	12-1119
Sewer	Consolidated Streets	10,000	10,000	10,000	12-1119
Sewer	Sewer Repl Reserve	672	672	672	12-631o
	Totals	65,672	65,672	65,672	
	Adjustments*				
	Adjusted Totals	65,672	65,672	65,672	

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

City of Potwin

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Pollution Contol Loan	10/12/2004	8/1/2025	3.77	145,000	19,465	Feb/Aug	Feb/Aug	477	9,598	207	9,867
Public Water Supply Loan	2/18/05	9/1/2025	2.79	173,288	19,834	Feb/Aug	Feb/Aug	657	9,732	286	10,102
Total Other					**39,299**			**1,134**	**19,330**	**493**	**19,969**
Total Indebtedness					**39,299**			**1,134**	**19,330**	**493**	**19,969**

City of Potwin

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
Fire Equipment	7/1/2020	4/29/1900	1.00	23,000	16,339	2,428	2,428
				Totals	**16,339**	**2,428**	**2,428**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Potwin
Butler

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$6,668	$7,424
Delinquent Tax	$340	$150
Motor Vehicle Tax	$1,050	$1,041
Recreational Vehicle Tax	$0	$17
16/20M Vehicle Tax	$0	$0
	$0	$0
TOTAL TAXES	$8,058	$8,632
Difference in Total Taxes:	$574	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,908,197	$1,968,875
Did Assessed Valuation Decrease?	No	
Levy Rate	3.495	3.771
Difference in Levy Rate:	0.276	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Potwin 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	53,794	95,732	56,832
Receipts:			
Ad Valorem Tax	102,859	96,450	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,082	5,500	3,000
Motor Vehicle Tax	20,188	20,000	15,058
Recreational Vehicle Tax			245
16/20M Vehicle Tax			4
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Local Sales and Compensating Use Tax	34,980	30,000	30,000
Franchise Tax	27,450	24,000	24,000
Fire Contracts	79,120	63,000	77,000
Fines, Fees & Permits	495	500	500
Rent	910	800	500
Reimbursements & Refunds	7,777	12,000	14,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	534	600	0
Neighborhood Revitalization Rebate			0
Miscellaneous	3,454	750	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**281,849**	**253,600**	**164,307**
Resources Available:	**335,643**	**349,332**	**221,139**
Expenditures:			
Administration	158,557	161,336	172,575
Fire	22,289	58,000	67,000
Cultural and Recreational	20,073	33,864	27,000
Street Lighting	8,992	9,300	10,000
Transfer to Consolidated Streets	25,000	25,000	25,000
Transfer to Municipal Equipment - Fire	5,000	5,000	5,000
Cash Reserve (2025 column)			5,690
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**239,911**	**292,500**	**312,265**
Unencumbered Cash Balance Dec 31	95,732	56,832	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	271,277	292,500	312,265
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	312,265
		Tax Required	91,126
	Delinquent Comp Rate:	4.0%	3,599
		Amount of 2024 Ad Valorem Tax	**94,725**

CPA Summary

City of Potwin 2025

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administration			
Salaries and Benefits	64,752	53,400	63,500
Contractual services	57,383	61,700	67,500
Commodities and other	11,662	20,236	14,575
Police protection	24,715	26,000	27,000
Court services	45	0	0
Capital outlay	0	0	0
Total	**158,557**	**161,336**	**172,575**
Fire			
Contractual services	21,212	7,700	8,000
Commodities and other	0	17,900	5,000
Capital outlay	1,077	32,400	54,000
Total	**22,289**	**58,000**	**67,000**
Cultural and Recreational			
Commodities and other	5,964	2,600	3,700
Community House	13,306	17,955	8,000
Scout House	286	255	300
Library	517	13,054	15,000
Total	**20,073**	**33,864**	**27,000**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Total	**0**	**0**	**0**

Page Total	**200,919**	**253,200**	**266,575**

City of Potwin 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10	10	0
Receipts:			
Ad Valorem Tax	6,210	6,668	xxxxxxxxxxxxxxxxxx
Delinquent Tax	249	340	150
Motor Vehicle Tax	1,254	1,050	1,041
Recreational Vehicle Tax			17
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,713**	**8,058**	**1,208**
Resources Available:	**7,723**	**8,068**	**1,208**
Expenditures:			
Appropriations to Library Board	7,713	8,068	8,350
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,713**	**8,068**	**8,350**
Unencumbered Cash Balance Dec 31	10	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	8,000	8,350	8,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,350
		Tax Required	7,142
	Delinquent Comp Rate:	4.0%	282
		Amount of 2024 Ad Valorem Tax	7,424

Qualifies for S

CPA Summary

City of Potwin 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,483	1,802	3,812
Receipts:			
Ad Valorem Tax	29,357	38,389	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,216	1,621	1,200
Motor Vehicle Tax	6,282	5,000	5,994
Recreational Vehicle Tax			98
16/20M Vehicle Tax			2
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,855**	**45,010**	**7,294**
Resources Available:	**39,338**	**46,812**	**11,106**
Expenditures:			
FICA and Medicare	8,628	0	7,500
KPERS	10,437	9,500	11,500
Health insurance	18,471	33,500	39,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**37,536**	**43,000**	**58,000**
Unencumbered Cash Balance Dec 31	1,802	3,812	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	40,000	43,000	58,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,000
		Tax Required	46,894
	Delinquent Comp Rate:	4.0%	1,852
		Amount of 2024 Ad Valorem Tax	48,746

Adopted Budget

Special Fire Equipment	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,244	9,720	10,379
Receipts:			
Ad Valorem Tax	4,674	10,774	xxxxxxxxxxxxxxxxxx
Delinquent Tax	220	280	200
Motor Vehicle Tax	1,158	1,200	1,682
Recreational Vehicle Tax			27
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,052**	**12,254**	**1,909**
Resources Available:	**13,296**	**21,974**	**12,288**
Expenditures:			
Contractual Services	0	2,440	2,500
Commodities and other	0	0	0
Capital Outlay	3,576	9,155	14,100
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,576**	**11,595**	**16,600**
Unencumbered Cash Balance Dec 31	9,720	10,379	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	11,500	13,000	16,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,600
		Tax Required	4,312
	Delinquent Comp Rate:	4.0%	170
		Amount of 2024 Ad Valorem Tax	4,482

CPA Summary

City of Potwin 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Consolidated Streets**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,643	17,914	26,074
Receipts:			
State of Kansas Gas Tax	11,425	11,830	11,820
County Transfers Gas	1,851	1,830	1,830
Reimbursement	15,000	0	0
Transfer from General	25,000	25,000	25,000
Transfer from Water	10,000	10,000	10,000
Transfer from Refuse	5,000	5,000	5,000
Transfer from Sewer	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**78,276**	**63,660**	**63,650**
Resources Available:	**86,919**	**81,574**	**89,724**
Expenditures:			
Street Repair and Maint	69,005	55,500	85,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**69,005**	**55,500**	**85,000**
Unencumbered Cash Balance Dec 31	17,914	26,074	4,724
2023/2024/2025 Budget Authority Amount:	75,000	55,500	85,000

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,919	21,752	27,453
Receipts:			
Water Sales - Residents	106,651	108,000	125,000
Water Sales - Whitewater	54,050	50,000	60,000
Penalties and Taxes	3,965	3,700	3,700
Connection Fees	1,438	750	750
Surcharge and O&M Fees	13,415	12,640	12,700
Grant			500,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**179,519**	**175,090**	**702,150**
Resources Available:	**188,438**	**196,842**	**729,603**
Expenditures:			
Personal Services	31,611	30,000	27,500
Contractual Services	3,675	7,000	15,000
Commodities and Other	10,705	12,000	15,000
Capital Outlay	0	0	500,000
Water Purchases	88,157	90,000	110,000
KDHE Revolving Loan	10,389	10,389	10,500
Transfer to Consolidated Streets	10,000	10,000	10,000
Transfer to Municipal Equipment Reserve	5,000	5,000	5,000
Transfer to Water O&M Reserves	5,000	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous	2,149		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**166,686**	**169,389**	**698,000**
Unencumbered Cash Balance Dec 31	21,752	27,453	31,603
2023/2024/2025 Budget Authority Amount:	250,000	250,000	698,000

CPA Summary

City of Potwin 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	22,826	19,120	14,048
Receipts:			
Charges to Customers	48,615	55,000	70,000
Interest on Idle Funds			
Miscellaneous	438		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**49,053**	**55,000**	**70,000**
Resources Available:	**71,879**	**74,120**	**84,048**
Expenditures:			
Personal Services	15,952	24,800	27,500
Contractual Services	11,583	10,500	16,200
Commodities and Other	4,476	4,025	15,553
Capital Outlay	0	0	
KDHE Revolving Loan	10,076	10,075	10,075
Transfer to Consolidated Street Fund	10,000	10,000	10,000
Transfer to Sewer Replacement Reserve	672	672	672
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**52,759**	**60,072**	**80,000**
Unencumbered Cash Balance Dec 31	19,120	14,048	4,048
2023/2024/2025 Budget Authority Amount:	89,000	74,747	80,000

Adopted Budget **Refuse Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,009	14,337	13,337
Receipts:			
Charges to Customers	37,145	40,000	47,500
Interest on Idle Funds			
Miscellaneous	1,646		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**38,791**	**40,000**	**47,500**
Resources Available:	**51,800**	**54,337**	**60,837**
Expenditures:			
Personal Services	0	0	0
Contractual Services	31,507	35,000	35,000
Commodities and Other	956	1,000	5,000
Transfer to Consolidated Streets	5,000	5,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**37,463**	**41,000**	**50,000**
Unencumbered Cash Balance Dec 31	14,337	13,337	10,837
2023/2024/2025 Budget Authority Amount:	50,000	50,000	50,000

CPA Summary

City of Potwin

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:		
Municipal Equip - Fire		**Municipal Equip - Other**		**Community House Trust**		**Sewer Reserves**		**Water O&M Reserves**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,320	Cash Balance Jan 1	5,075	Cash Balance Jan 1	1,799	Cash Balance Jan 1	6,472	Cash Balance Jan 1	16,908	35,574
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Tsfr from General	5,000	Tsfr from General	5,000			Tsfr from Sewer	672	Bulk Water Sales	6,734	
								Tsfr from Water Op	5,000	
Total Receipts	5,000	Total Receipts	5,000	Total Receipts	0	Total Receipts	672	Total Receipts	11,734	22,406
Resources Available:	10,320	Resources Available:	10,075	Resources Available:	1,799	Resources Available:	7,144	Resources Available:	28,642	57,980
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	3,691							Capital outlay /other	8,252	
Total Expenditures	3,691	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,252	11,943
Cash Balance Dec 31	6,629	Cash Balance Dec 31	10,075	Cash Balance Dec 31	1,799	Cash Balance Dec 31	7,144	Cash Balance Dec 31	20,390	46,037 **
										46,037 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Potwin

will meet on September 9, 2024 at 7:00 PM at Potwin Community House 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 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	239,911	64.057	292,500	50.545	312,265	94,725	48.111
Debt Service							
Library	7,713	3.867	8,068	3.495	8,350	7,424	3.771
Employee Benefits	37,536	18.281	43,000	20.118	58,000	48,746	24.758
Special Fire Equipment	3,576	2.910	11,595	5.647	16,600	4,482	2.276
Consolidated Streets	69,005		55,500		85,000		
Water Utility	166,686		169,389		698,000		
Sewer Utility	52,759		60,072		80,000		
Refuse Utility	37,463		41,000		50,000		
Non-Budgeted Funds	11,943						
Totals	626,592	89.115	681,124	79.805	1,308,215	155,377	78.916
						*Revenue Neutral Rate***	*77.348*
Less: Transfers	65,672		65,672		65,672		
Net Expenditure	560,920		615,452		1,242,543		
Total Tax Levied	152,793		152,281		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,714,563		1,908,197		1,968,875		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	76,120	58,008	39,299
Lease Purchase Principal	20,802	18,582	16,339
Total	96,922	76,590	55,638

*Tax rates are expressed in mills

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

Sherri Wedel

City Official Title: City Clerk

Published in the Butler County Times-Gazette
Aug 31, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Potwin
will meet on September 9, 2024 at 7:00 PM at Potwin Community House 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 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	239,911	64.057	292,500	50.545	312,265	94,725	48.111
Debt Service							
Library	7,713	3.867	8,068	3.495	8,350	7,424	3.771
Employee Benefits	37,536	18.281	43,000	20.118	58,000	48,746	24.758
Special Fire Equipment	3,576	2.910	11,595	5.647	16,600	4,482	2.276
Consolidated Streets	69,005		55,500		85,000		
Water Utility	166,686		169,389		698,000		
Sewer Utility	52,759		60,072		80,000		
Refuse Utility	37,463		41,000		50,000		
Non-Budgeted Funds	11,943						
Totals	626,592	89.115	681,124	79.805	1,308,215	155,377	78.916
						*Revenue Neutral Rate***	77.348
Less: Transfers	65,672		65,672		65,672		
Net Expenditure	560,920		615,452		1,242,543		
Total Tax Levied	152,793		152,281		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,714,563		1,908,197		1,968,875		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	76,120	58,008	39,299
Lease Purchase Principal	20,802	18,582	16,339
Total	96,922	76,590	55,638

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

Sherri Wedel
City Official Title: City Clerk

Resolution No. 9-2024

A RESOLUTION OF THE CITY OF POTWIN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Potwin was calculated as 77.348 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Potwin will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9/9/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Potwin, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF POTWIN:

The City of Potwin shall levy a property tax rate exceeding the Revenue Neutral Rate of 77.348 mills.

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 Governing Body.

ADOPTED this 9th day of September, 2024 and **SIGNED** by the Mayor.

Heath Austin, Mayor

Attested:

Sherri Wedel, City Clerk

Roll Call Vote

A Roll Call Vote of the _City of Potwin To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/9/2024
Resolution No. 9-2024

Governing Body Member	Yes	No	No Vote
Jim Howell Jr Absent - Not			
Tonya Taber	✓		
Christine McNary	✓		
Chris Oberst	✓		
Glen Silbaugh	✓		
TOTAL			

Certified:
Heath Austin, Mayor