2026

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
City of Powhattan
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 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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	119,415	6,500	10.614
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,616		
Water		7	80,986		
Parks and Recreation		8	500		
Grants---Non-Budgeted		8			
Totals		xxxxxx	206,517	6,500	10.614
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			612,391
RNR Hearing Notice		10			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	10.614
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Jackie Zimmers 8/4/25
Shirley J. Ashton 08/04/2025
Tracy Swayne 8/4/25
Shannon Hilden 8-4-25
Dale Schultz 8/4/25

Governing Body

Date Attested: August 14, 2025

Nicole McKee
County Clerk

SEAL OF COUNTY CLERK · BROWN COUNTY, KANSAS

City of Powhattan

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,500	493	86	96	54	0
Debt Service						
Library						
TOTAL	6,500	493	86	96	54	0

County Treas Motor Vehicle Estimate 493

County Treas Recreational Vehicle Estimate 86

County Treas 16/20M Vehicle Estimate 96

County Treas Commercial Vehicle Tax Estimate 54

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.07585

Recreational Vehicle Factor 0.01323

16/20 Vehicle Factor 0.01477

Commercial Vehicle Factor 0.00831

Watercraft Factor 0.00000

City of Powhattan 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
Water	General	-	-	-	12-825d
	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.

State of Kansas
City

City of Powhattan

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Powhattan

2026

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 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Powhattan 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	137,343	139,576	91,886
Receipts:			
Ad Valorem Tax	5,756	6,500	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		532	493
Recreational Vehicle Tax		34	86
16/20M Vehicle Tax		22	96
Commercial Vehicle Tax			54
Watercraft Tax		9	0
Gross Earning (Intangible) Tax			0
LAVTR			0
Cash Adjustment (report)			0
Compensating Use Tax	2,160	2,000	2,000
Local Sales Tax	5,578	6,500	6,500
Franchise Tax	5,864	6,000	6,000
Rent	4,762	4,800	4,800
Insurance Refunds	306		
Transfer from Water			
CD & Savings Interest	1,259	1,000	1,000
Interest on Idle Funds	28		
Neighborhood Revitalization Rebate			0
Miscellaneous		1,500	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,713**	**28,897**	**21,029**
Resources Available:	**163,056**	**168,473**	**112,915**
Expenditures:			
Salaries & Wages	5,726	6,500	6,500
Employee Benefits	1,035	1,000	1,000
Contract Labor	2,081	2,200	2,200
Street Lights	4,117	4,500	4,500
Office Expenses	227	1,000	1,000
Repairs & Maintenance	260	25,000	50,000
Supplies	136	2,000	2,000
Insurance	3,888	4,500	4,500
League of Muni dues	484	350	350
Vehicle Maintenance	729	5,000	5,000
Legion Building	1,447	6,000	10,000
Street Repairs	2,460	12,537	25,365
Fire Department		5,500	6,500
Budget & Publications	465	500	500
Donations	425		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,480**	**76,587**	**119,415**
Unencumbered Cash Balance Dec 31	139,576	91,886	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	141,815	76,587	119,415
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	119,415
		Tax Required	6,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**6,500**

CPA Summary

City of Powhattan 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	1,825	3,646	3,656
Receipts:			
State of Kansas Gas Tax	1,821	1,960	1,960
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,821**	**1,960**	**1,960**
Resources Available:	**3,646**	**5,606**	**5,616**
Expenditures:			
Street Repair and Maint	0	1,950	5,616
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,950**	**5,616**
Unencumbered Cash Balance Dec 31	3,646	3,656	0
2024/2025/2026 Budget Authority Amount	3,910	1,950	5,616

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	60,277	58,986	45,986
Receipts:			
Charges to Customers	25,916	30,000	35,000
Yearly Customers	348		
Interest on Idle Funds	81		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,345**	**30,000**	**35,000**
Resources Available:	**86,622**	**88,986**	**80,986**
Expenditures:			
Salaries & Wages	4,800	8,000	8,000
Water Purchase	8,506	10,000	15,000
Utilities	1,352	1,600	1,600
Supplies	5,053	6,000	6,000
Operating Costs	50	1,000	1,000
Postage	433	500	500
Repairs and Maintenance	5,030	10,000	42,986
KS Lab & Pace Analytical	1,606	2,500	2,500
KS Dept of Revenue	118	200	200
Deposit Refund	198	200	200
Traning			
Dues	490	1,000	1,000
Mowing		2,000	2,000
Hydrants (Less ARPA pay)			
Transfer to General			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,636**	**43,000**	**80,986**
Unencumbered Cash Balance Dec 31	58,986	45,986	0
2024/2025/2026 Budget Authority Amount	94,213	82,026	80,986

CPA Summary

City of Powhattan 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,842	1,842	300
Receipts:			
Donations/Gifts		200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**200**	**200**
Resources Available:	**1,842**	**2,042**	**500**
Expenditures:			
Repairs and Maintenances		1,742	500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,742**	**500**
Unencumbered Cash Balance Dec 31	1,842	300	0
2024/2025/2026 Budget Authority Amount	500	1,742	500

Adopted Budget **Grants---Non-Budgeted**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	11,000
Receipts:			
Grants			
Grant-Beautification		10,000	
Interest on Idle Funds		1,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**11,000**	**0**
Resources Available:	**0**	**11,000**	**11,000**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	11,000	11,000
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Powhattan
will meet on August 4, 2025 at 7:00 PM at American Legion Hall, 106 N Commercial for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at 104 N Commeercial and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	23,480	12.370	76,587	11.483	119,415	6,500	10.614
Special Highway			1,950		5,616		
Water	27,636		43,000		80,986		
Parks and Recreation			1,742		500		
Grants---Non-Budgeted							
Totals	51,116	12.370	123,279	11.483	206,517	6,500	10.614
						*Revenue Neutral Rate***	*10.614*
Less: Transfers	0		0		0		
Net Expenditure	51,116		123,279		206,517		
Total Tax Levied	6,500		6,500		xxxxxxxxxxxxxxxxx		
Assessed Valuation	525,466		566,062		612,391		

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

Norwood Foster
City Official Title: Mayor

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Powhattan , HEREBY NOTIFIES THE Brown County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 10.614. The date of our hearing is 0 at 7:00 PM and will be held at 0 , 106 N Commercial, Potthattan, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

First published in the Horton Headlight, June 26, 2025)

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City of Powhattan

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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	Estimate Tax Rate*
General	23,480	12.370	76,587	11.483	119,415	6,500	10.614
Special Highway			1,950		5,616		
Water	27,636		43,000		80,986		
Parks and Recreation			1,742		500		
Grants—Non-Budgeted							
Totals	51,116	12.370	123,279	11.483	206,517	6,500	10.614
						Revenue Neutral Rate**	10.614
Less: Transfers	0		0		0		
Net Expenditure	51,116		123,279		206,517		
Total Tax Levied	6,500		6,500		xxxxxxxxxxxxxxxxx		
Assessed Valuation	525,466		566,062		612,391		

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

Norwood Foster
City Official Title: Mayor

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Horton Headlight* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Brown County, Kansas, with a general paid circulation on a yearly basis in Brown County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Horton Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 26 day of June, 2025, with subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 26th day of June, 2025.

DWIGHT D. FOLEY
Notary Public - State of Kansas
My Appt. Exp: 1-24-26

Dwight D. Foley
Notary Public

My commission expires 1-24-26

Printer's fee/ Affidavit fee $_____