2023

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Potwin, Kansas
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 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	271,277	109,829	64.057
Debt Service	10-113	8			
Library	12-1220	8	8,000	6,631	3.867
Employee Benefits	12-16102	9	40,000	31,344	18.281
Special Fire Equipment	12-110b	9	11,500	4,989	2.910
Consolidated Streets		10	75,000		
Water Utility		10	250,000		
Sewer Utility		11	89,000		
Refuse Utility		11	50,000		
Non-Budgeted Funds		12			
Totals		xxxxxx	794,777	152,793	89.115
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			1,714,563
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 84.961

Assisted by:
Jack Blazer, CPA
Knudsen, Monroe & Co, LLC
Address:
512 N. Main Street
Newton, KS 67114
Email:
jack@kmcocpa.com

Date Attested: October 26, 2022

Chatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

City of Potwin, Kansas

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 Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	101,665	16,921	282	100	0	193
Debt Service						
Library	6,311	1,050	18	6	0	11
Employee Benefits	32,067	5,337	89	32	0	58
Special Fire Equipment	5,815	968	16	6	0	0
TOTAL	145,858	24,276	405	144	0	262

County Treas Motor Vehicle Estimate 24,276

County Treas Recreational Vehicle Estimate 405

County Treas 16/20M Vehicle Estimate 144

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 262

Motor Vehicle Factor 0.16644

Recreational Vehicle Factor 0.00278

16/20 Vehicle Factor 0.00099

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00180

City of Potwin, Kansas

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Consolidated Streets	25,000	25,000	25,000	12-1117
General	Municipal Equip Res	-	5,000	5,000	12-1117
Water	Consolidated Streets	-	15,000	10,000	12-1119
Water	Municipal Equip Res	-	5,000	5,000	12-1117
Water	Water Reserves	5,000	5,000	5,000	12-825d
Sewer	Consolidated Streets	10,000	-	10,000	12-1119
Sewer	Sewer Reserves	672	672	672	12-631o
Refuse	Consolidated Streets	4,348	5,000	5,000	12-1119
	Totals	45,020	60,672	65,672	
	Adjustments*				
	Adjusted Totals	45,020	60,672	65,672	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Potwin, Kansas

2023

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:											
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	37,881	Feb/Aug	Feb/Aug	994	9,080	739	9,335
Public Water Supply Loan	2/18/2005	8/1/2025	2.79	173,288	38,240	Feb/Aug	Feb/Aug	1,358	9,031	1,013	9,375
Total Other					**76,121**			**2,352**	**18,111**	**1,752**	**18,710**
Total Indebtedness					**76,121**			**2,352**	**18,111**	**1,752**	**18,710**

City of Potwin, Kansas

2023

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 2022	Payments Due 2022	Payments Due 2023
Fire Equipment	7/1/2020	120	1.00	23,000	20,802	2,428	2,428
				Totals	**20,802**	**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: 2023

Library found in: City of Potwin, Kansas
Butler County

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 2022	Proposed Year 2023
Ad Valorem Tax	$6,311	$6,631
Delinquent Tax	$600	$600
Motor Vehicle Tax	$1,135	$1,050
Recreational Vehicle Tax	$18	$18
16/20M Vehicle Tax	$1	$6
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$8,065	$8,305
Difference in Total Taxes:	$240	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,620,928	$1,716,771
Did Assessed Valuation Decrease?	No	
Levy Rate	3.893	3.862
Difference in Levy Rate:	(0.031)	
Qualify for grant: Not 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, Kansas 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	39,185	40,025	19,882
Receipts:			
Ad Valorem Tax	91,603	101,665	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,087	4,000	7,000
Motor Vehicle Tax	18,712	18,094	16,921
Recreational Vehicle Tax	237	281	282
16/20M Vehicle Tax	24	17	100
Commercial Vehicle Tax		0	0
Watercraft Tax		0	193
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Sales and Compensating Use Tax	25,850	30,000	30,000
Franchise Tax	23,866	25,000	26,000
Charge for services	50,297	51,000	55,000
Fines, Fees & Permits	1,532	2,000	2,000
Rent	810	1,000	1,000
Interest on Idle Investments	140	300	300
Close Bond & Interest Unencumbered Bal.	5,267	0	0
Reimbursements & Refunds	7,667	8,000	8,000
Neighborhood Revitalization Rebate			0
Miscellaneous	575		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**238,667**	**241,357**	**146,796**
Resources Available:	**277,852**	**281,382**	**166,678**
Expenditures:			
Administration	168,465	177,000	183,277
Fire	17,637	23,000	25,000
Cultural and Recreational	20,410	22,000	23,000
Street	8,870	9,500	10,000
Transfers out	25,000	30,000	30,000
Federal ARPA - Capital Outlay	30,790	0	0
Less Reimbursed Expenses -			
Federal ARPA Grant	-33,345	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**237,827**	**261,500**	**271,277**
Unencumbered Cash Balance Dec 31	40,025	19,882	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	251,000	265,425	271,277
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	271,277
		Tax Required	104,599
	Delinquent Comp Rate:	5.0%	5,230
		Amount of 2022 Ad Valorem Tax	**109,829**

CPA Summary

City of Potwin, Kansas 2023

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Salaries and Benefits	79,985	75,000	77,500
Contractual services	49,870	50,000	52,000
Commodities and other	14,524	15,000	17,277
Police Protection	24,086	26,000	27,500
Court Services	0	1,000	1,500
Capital outlay	0	10,000	7,500
Total	**168,465**	**177,000**	**183,277**
Fire			
Contractual services and other	17,637	18,000	20,000
Capital outlay	0	5,000	5,000
Total	**17,637**	**23,000**	**25,000**
Cultural and Recreational			
Commodities and other	10,496	12,000	13,000
Capital outlay	9,914	10,000	10,000
Total	**20,410**	**22,000**	**23,000**
Streets			
Street lighting - utilities	8,870	9,500	10,000
Total	**8,870**	**9,500**	**10,000**
Transfers out			
Municipal Equipment Fund	0	5,000	5,000
Consolidated Street Fund	25,000	25,000	25,000
Total	**25,000**	**30,000**	**30,000**
Federal ARPA Grant Expenditures			
Capital Outlay	30,790	0	0
Total	**30,790**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**271,172**	**261,500**	**271,277**

City of Potwin, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,625	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	642		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**642**	**0**	**0**
Resources Available:	**5,267**	**0**	**0**
Expenditures:			
Close Unencumbered Balance	5,267		
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**5,267**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	12,500	11,625	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	5.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	5,747	6,311	xxxxxxxxxxxxxxxxxx
Delinquent Tax	792	600	600
Motor Vehicle Tax	1,104	1,135	1,050
Recreational Vehicle Tax	14	18	18
16/20M Vehicle Tax	2	1	6
Commercial Vehicle Tax			0
Watercraft Tax			11
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,659**	**8,065**	**1,685**
Resources Available:	**7,659**	**8,065**	**1,685**
Expenditures:			
Appropriation to the Library Board	4,675	7,000	7,500
Contractual Services & Other	2,984	1,065	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,659**	**8,065**	**8,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	8,100	9,000	8,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,000
		Tax Required	6,315
	Delinquent Comp Rate:	5.0%	316
		Amount of 2022 Ad Valorem Tax	6,631

City of Potwin, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	262	1,106	2,633
Receipts:			
Ad Valorem Tax	24,701	32,067	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,714	2,000	2,000
Motor Vehicle Tax	5,579	4,879	5,337
Recreational Vehicle Tax	71	76	89
16/20M Vehicle Tax	7	5	32
Commercial Vehicle Tax			0
Watercraft Tax			58
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**34,072**	**39,027**	**7,516**
Resources Available:	**34,334**	**40,133**	**10,149**
Expenditures:			
FICA and Medicare	2,855	3,500	4,000
KPERS	11,339	13,000	14,000
Health insurance	19,034	21,000	22,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**33,228**	**37,500**	**40,000**
Unencumbered Cash Balance Dec 31	1,106	2,633	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	35,500	37,500	40,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,000
		Tax Required	29,851
	Delinquent Comp Rate:	5.0%	1,493
		Amount of 2022 Ad Valorem Tax	31,344

Adopted Budget

Special Fire Equipment	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,062	7,656	5,559
Receipts:			
Ad Valorem Tax	5,414	5,815	xxxxxxxxxxxxxxxxxx
Delinquent Tax	741	500	200
Motor Vehicle Tax	985	1,070	968
Recreational Vehicle Tax	12	17	16
16/20M Vehicle Tax	1	1	6
Commercial Vehicle Tax			0
Watercraft Tax			0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,153**	**7,403**	**1,190**
Resources Available:	**8,215**	**15,059**	**6,749**
Expenditures:			
Commodities and other	0	2,000	3,000
Capital Outlay	559	7,500	8,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**559**	**9,500**	**11,500**
Unencumbered Cash Balance Dec 31	7,656	5,559	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	9,500	9,500	11,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,500
		Tax Required	4,751
	Delinquent Comp Rate:	5.0%	238
		Amount of 2022 Ad Valorem Tax	4,989

CPA Summary

City of Potwin, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Consolidated Streets**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,322	7,378	6,268
Receipts:			
State of Kansas Gas Tax	12,698	11,970	12,150
County Transfers Gas	2,010	1,870	1,910
Transfer from General Fund	25,000	25,000	25,000
Transfer from Waterworks Fund	0	15,000	10,000
Transfer from Sewer Fund	10,000	0	10,000
Transfer from Refuse	4,348	5,000	5,000
Miscellaneous	0	5,050	5,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**54,056**	**63,890**	**69,060**
Resources Available:	**69,378**	**71,268**	**75,328**
Expenditures:			
Street Repair and Maint	62,000	65,000	75,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**62,000**	**65,000**	**75,000**
Unencumbered Cash Balance Dec 31	7,378	6,268	328
2021/2022/2023 Budget Authority Amount:	62,000	65,000	75,000

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,315	8,407	8,000
Receipts:			
Water Sales - Residents	101,423	131,593	140,000
Water Sales - Whitewater	67,382	75,000	80,000
Penalties and Taxes	3,776	5,000	5,000
Connection Fees	1,170	5,000	5,000
Surcharge and O&M Fees	15,251	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**189,002**	**236,593**	**250,000**
Resources Available:	**200,317**	**245,000**	**258,000**
Expenditures:			
Personal Services	45,967	45,000	50,000
Contracutal Services	6,880	18,000	10,000
Commodities and Other	14,449	15,000	16,000
Capital Outlay	0	23,612	33,611
Water Purchases	109,225	100,000	110,000
KDHE Revolving Loan	10,389	10,388	10,389
Transfer to Water Reserves	5,000	5,000	5,000
Transfer to Consolidated Streets	0	15,000	10,000
Transfer to Municipal Equipment Reserve	0	5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**191,910**	**237,000**	**250,000**
Unencumbered Cash Balance Dec 31	8,407	8,000	8,000
2021/2022/2023 Budget Authority Amount:	238,000	245,000	250,000

CPA Summary

City of Potwin, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,657	28,391	25,391
Receipts:			
Charges to Customers	49,179	70,000	70,000
Miscellaneous	38		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**49,217**	**70,000**	**70,000**
Resources Available:	**67,874**	**98,391**	**95,391**
Expenditures:			
Personal Services	10,315	22,000	22,000
Contracutal Services	5,332	21,000	22,000
Commodities and Other	3,090	5,000	10,000
Capital Outlay	0	14,254	14,254
KDHE Revolving Loan	10,074	10,074	10,074
Transfer to Sewer Replacement Reserve	672	672	672
Transfer to Consolidated Street Fund	10,000	0	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**39,483**	**73,000**	**89,000**
Unencumbered Cash Balance Dec 31	28,391	25,391	6,391
2021/2022/2023 Budget Authority Amount:	69,500	73,000	89,000

Adopted Budget **Refuse Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,261	12,885	12,885
Receipts:			
Charges to Customers	34,117	40,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**34,117**	**40,000**	**45,000**
Resources Available:	**44,378**	**52,885**	**57,885**
Expenditures:			
Personal Services	55	0	0
Contractual Services	26,353	30,000	40,000
Commodities and Other	737	5,000	5,000
Transfer to Consolidated Streets	4,348	5,000	5,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,493**	**40,000**	**50,000**
Unencumbered Cash Balance Dec 31	12,885	12,885	7,885
2021/2022/2023 Budget Authority Amount:	47,000	50,000	50,000

CPA Summary

City of Potwin, Kansas

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Municipal Equipment		**Community House Trust**		**Sewer Reserves**		**Water O&M Reserves**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,096	Cash Balance Jan 1	1,799	Cash Balance Jan 1	5,128	Cash Balance Jan 1	5,654	Cash Balance Jan 1		47,677
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	0	Transfers	0	Transfers	672	Transfers	5,000			
Total Receipts	0	Total Receipts	0	Total Receipts	672	Total Receipts	5,000	Total Receipts	0	5,672
Resources Available:	35,096	Resources Available:	1,799	Resources Available:	5,800	Resources Available:	10,654	Resources Available:	0	53,349
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay & Other	4,440	Capital outlay & Other	0	Capital outlay & Other	0	Capital outlay & Other	5,883			
Total Expenditures	4,440	Total Expenditures	0	Total Expenditures	0	Total Expenditures	5,883	Total Expenditures	0	10,323
Cash Balance Dec 31	30,656	Cash Balance Dec 31	1,799	Cash Balance Dec 31	5,800	Cash Balance Dec 31	4,771	Cash Balance Dec 31	0	43,026 **
										43,026 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Potwin, Kansas

will meet on September 12, 2022 at 7:00 P.M. at The Community Building 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 Potwin 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	237,827	62.858	261,500	62.720	271,277	109,829	63.974
Debt Service	5,267						
Library	7,659	3.944	8,065	3.893	8,000	6,631	3.862
Employee Benefits	33,228	16.949	37,500	19.783	40,000	31,344	18.258
Special Fire Equipment	559	3.715	9,500	3.587	11,500	4,989	2.906
Consolidated Streets	62,000		65,000		75,000		
Water Utility	191,910		237,000		250,000		
Sewer Utility	39,483		73,000		89,000		
Refuse Utility	31,493		40,000		50,000		
Non-Budgeted Funds	10,323						
Totals	619,749	87.466	731,565	89.983	794,777	152,793	89.000
						*Revenue Neutral Rate***	*84.961*
Less: Transfers	45,020		60,672		65,672		
Net Expenditure	574,729		670,893		729,105		
Total Tax Levied	142,898		145,858		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,633,737		1,620,928		1,716,771		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	9,000	0	0
Revenue Bonds	0	0	0
Other	110,626	93,654	76,121
Lease Purchase Principal	6,245	23,000	20,802
Total	125,871	116,654	96,923

*Tax rates are expressed in mills

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

Sherri Wedel

City Official Title: City Clerk

Potwin

Published in the Butler County Times-Gazette Jul 23, 2022

The governing body of
City of Potwin, Kansas
will meet on September 12, 2022 at 7:00 P.M. at The Community Building 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 Potwin 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	237,827	62.858	261,500	62.720	271,277	109,829	63.974
Debt Service	5,267						
Library	7,659	3.944	8,065	3.893	8,000	6,631	3.862
Employee Benefits	33,228	16.949	37,500	19.783	40,000	31,344	18.258
Special Fire Equipment	559	3.715	9,500	3.587	11,500	4,989	2.906
Consolidated Streets	62,000		65,000		75,000		
Water Utility	191,910		237,000		250,000		
Sewer Utility	39,483		73,000		89,000		
Refuse Utility	31,493		40,000		50,000		
Non-Budgeted Funds	10,323						
Totals	619,749	87.466	731,565	89.983	794,777	152,793	89.000
						Revenue Neutral Rate**	84.961
Less: Transfers	45,020		60,672		65,672		
Net Expenditure	574,729		670,893		729,105		
Total Tax Levied	142,898		145,858		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,633,737		1,620,928		1,716,771		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	9,000	0	0
Revenue Bonds	0	0	0
Other	110,626	93,654	76,121
Lease Purchase Principal	6,245	23,000	20,802
Total	125,871	116,654	96,923

*Tax rates are expressed in mills

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

Sherri Wedel
City Official Title: City Clerk

Resolution No. 9-12-2022

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 84.961 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 9/12/2022 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 84.961 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 12th day of September, 2022 and **SIGNED** by the Mayor.

Adam Johnson, 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 9/12/2022
Resolution No. 9-12-2022

Governing Body Member	Yes	No	No Vote
Jim Howell Jr			✓
Sammy Jo Smith	X		
Jerry Bennett	X		
Robert Johnstone	X		
Heath Austin	X		
TOTAL			

Certified:
Adam Johnson, Mayor