State of Kansas
City

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	141,815	6,500	12.370
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,910		
Water		7	94,213		
Parks and Recreation		8	500		
ARPA **Non-Budgeted**		8			
Totals		xxxxxx	240,438	6,500	12.370
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			525,466
RNR Hearing Notice		10			Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 9.807

Assisted by:
Carolyn Brock

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

Date Attested: September 5, 2023

Nicole McKee
County Clerk

Governing Body

Sharon L Willey
Leroy Ward
Elizabeth Pollock
Tracey Sharp
Luke Pollock

City of Powhattan

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,238	532	34	22	9	0
Debt Service						
Library						
TOTAL	5,238	532	34	22	9	0

County Treas Motor Vehicle Estimate 532

County Treas Recreational Vehicle Estimate 34

County Treas 16/20M Vehicle Estimate 22

County Treas Commercial Vehicle Tax Estimate 9

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.10157

Recreational Vehicle Factor 0.00649

16/20 Vehicle Factor 0.00420

Commercial Vehicle Factor 0.00172

Watercraft Factor 0.00000

City of Powhattan 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Powhattan

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

2024

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 2023	Payments Due 2023	Payments Due 2024
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

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,554	150,382	117,318
Receipts:			
Ad Valorem Tax	5,501	5,238	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		524	532
Recreational Vehicle Tax		48	34
16/20M Vehicle Tax		26	22
Commercial Vehicle Tax			9
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
Cash Adjustment (report)	154,168		0
Compensating Use Tax	1,847	2,000	2,000
Local Sales Tax	6,075	8,000	8,000
Franchise Tax		1,000	1,000
Rent	5,400	5,400	5,400
Insurance Refunds			
Interest on Idle Funds	1,806	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous		1,500	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**174,797**	**24,736**	**17,997**
Resources Available:	**194,351**	**175,118**	**135,315**
Expenditures:			
Salaries & Wages	5,407	6,000	6,000
Employee Benefits		1,000	1,000
Contract Labor	2,100	2,200	2,200
Street Lights	4,005	4,500	4,500
Office Expenses	1,562	1,500	1,500
Repairs & Maintenance	10,299	12,600	25,000
Supplies	1,571	2,000	2,000
Insurance	3,160	3,500	3,500
Vehicle Maintenance	3,867	5,000	5,000
Legion Building	3,403	3,500	3,500
Street Repairs	2,556	10,000	81,615
Fire Department	5,500	5,500	5,500
Budget & Publications	539	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**43,969**	**57,800**	**141,815**
Unencumbered Cash Balance Dec 31	150,382	117,318	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	42,400	57,800	141,815
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	141,815
		Tax Required	6,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**6,500**

CPA Summary

City of Powhattan 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	1,960
Receipts:			
State of Kansas Gas Tax	1,892	1,960	1,950
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,892**	**1,960**	**1,950**
Resources Available:	**1,892**	**1,960**	**3,910**
Expenditures:			
Street Repair and Maint	1,892	0	3,910
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,892**	**0**	**3,910**
Unencumbered Cash Balance Dec 31	0	1,960	0
2022/2023/2024 Budget Authority Amount:	0	0	3,910

See Tab A

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	54,978	70,013	66,213
Receipts:			
Charges to Customers	26,461	28,000	28,000
Cash Adjustment (reports)	15,902		
Interest on Idle Funds	79		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**42,442**	**28,000**	**28,000**
Resources Available:	**97,420**	**98,013**	**94,213**
Expenditures:			
Salaries & Wages	1,250	1,300	1,500
Water Purchase	8,560	9,700	10,000
Utilities	1,082	1,200	1,300
Operating Costs	4,075	5,000	6,000
Postage		300	300
Repairs and Maintenance	4,056	7,200	66,013
KS Lab & Pace Analytical	1,824	2,000	2,500
Deposit Refund	60	100	100
Dues	6,500	5,000	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,407**	**31,800**	**94,213**
Unencumbered Cash Balance Dec 31	70,013	66,213	0
2022/2023/2024 Budget Authority Amount:	22,800	31,800	94,213

See Tab A

CPA Summary

City of Powhattan 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,725	2,725	300
Receipts:			
Donations/Gifts		200	200
Transfer from Water			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**200**	**200**
Resources Available:	**2,725**	**2,925**	**500**
Expenditures:			
Repairs and Maintenances		2,625	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**2,625**	**500**
Unencumbered Cash Balance Dec 31	2,725	300	0
2022/2023/2024 Budget Authority Amount:	500	2,625	500

Adopted Budget **ARPA **Non-Budgeted****	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	5,494	5,494
Receipts:			
Governor's Office	5,494		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,494**	**0**	**0**
Resources Available:	**5,494**	**5,494**	**5,494**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	5,494	5,494	5,494
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Powhattan
will meet on September 4, 2023 at 7:00 PM at American Legion 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 104 N Commercial and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	43,969	9.817	57,800	9.159	141,815	6,500	12.370
Special Highway	1,892				3,910		
Water	27,407		31,800		94,213		
Parks and Recreation			2,625		500		
ARPA **Non-Budgeted**							
Totals	73,268	9.817	92,225	9.159	240,438	6,500	12.370
						*Revenue Neutral Rate***	*9.807*
Less: Transfers	0		0		0		
Net Expenditure	73,268		92,225		240,438		
Total Tax Levied	5,155		5,238		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	524,916		562,693		525,465		

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

Luke Pollock
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;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 12.37. The date of our hearing is September 4, 2023 at 7:00 PM and will be held at American Legion Hall , 106 N Commercial, Potthattan, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on 6/15/, 2023.

(Seal)

Linda Pollock
Clerk or Officer of Governing Body

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	43,969	9.817	57,800	9.159	141,815	6,500	12.370
Special Highway	1,892				3,910		
Water	27,407		31,800		94,213		
Parks and Recreation			2,625		500		
ARPA **Non-Budgeted**							
Totals	73,268	9.817	92,225	9.159	240,438	6,500	12.370
						*Revenue Neutral Rate***	9.807
Less: Transfers	0		0		0		
Net Expenditure	73,268		92,225		240,438		
Total Tax Levied	5,155		5,238		xxxxxxxxxxxxxxxxxx		
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** *Revenue Neutral Rate as defined by KSA 79-2988*

Luke Pollock
City Official Title: Mayor

Resolution No. 2023-R2

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

WHEREAS, the Revenue Neutral Rate for the City of Powhattan was calculated as 9.807 mills by the Brown County Clerk; and

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

WHEREAS, the Governing Body held a hearing on ~~0~~ 9/14/23 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Powhattan, 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 Powhattan

The City of Powhattan shall levy a property tax rate exceeding the Revenue Neutral Rate of 9.807 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 14th day of September (month and year) and SIGNED by the Mayor.

Luke Pollock
Mayor

Attested:
Tammy L. Williams
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Luke Pollock			X
Sharon Willey	X		
Leroy Ward	X		
Elizabeth Pollock	X		
Tracey Sharp	X		
Total	4		1

Attested: L

Powhattan Twp Gen	-31.91
Powhattan Twp Road	1,225.34
Escrow Accounting	26,759.66
RV Tax	5,984.80
Commercial Vehicle Tax	4,253.09
Game License	290.50
Special MVT	13,747.79
Driver License	405.00
Insufficient Funds	-11,982.31

State of Kansas, County of Brown:

I do solemnly swear that the above
true and correct, to the best of my knowle

Subscribed to and sworn before me this 9th

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, BROWN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That
ublisher of *The Horton Headlight* a weekly newspaper printed i
tate of Kansas, and published in and of general circulation in Br
County, Kansas, with a general paid circulation on a yearly bas
Brown County, Kansas, and that said newspaper is not a trade,
ious or fraternal publication.

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

That the attached notice is a true copy thereof and was publishe
he regular and entire issue of said newspaper for 1 consecu
weeks, the first publication thereof being made as aforesaid on th
24 day of August, 2023, w
subsequent publications being made on the following dates:

_____, 20___

_____, 20___

_____, 20___

Dana D. Foley
Publisher

Subscribed and sworn to before me this 24th
day of August, 2023.

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 $_____

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Special Highway	1,892				3,910		
Water	27,407		31,800		94,213		
Parks and Recreation			2,625		500		
ARPA **Non-Budgeted**							
Totals	73,268	9.817	92,225	9.159	240,438	6,500	12.
						*Revenue Neutral Rate***	9.8
Less: Transfers	0		0		0		
Net Expenditure	73,268		92,225		240,438		
Total Tax Levied	5,155		5,238		xxxxxxxxxxxxxxxxx		
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Luke Pollock
City Official Title: Mayor