State of Kansas
City

2025

CERTIFICATE

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
City of Mahaska
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	203,850	26,093	60.014
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,921		
Water		7	41,073		
Sewer		8	64,284		
Refuse		8	11,686		
Community Center		9			
Totals		xxxxxx	326,814	26,093	60.014
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			434,783
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	54.036
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Bruna Auditing Services LLC
Derek Bruna, CPA
Address:
201 C St
Washington, KS 66968
Email:
dbruna@wctaa.com

Date Attested: _____ 2024

County Clerk

Marcus Daniel Mayor
Council member
" "
L "
" "

Governing Body

City of Mahaska

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	23,500	3,686	155	0	0	11
Debt Service						
Library						
TOTAL	23,500	3,686	155	0	0	11

County Treas Motor Vehicle Estimate 3,686

County Treas Recreational Vehicle Estimate 155

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 11

Motor Vehicle Factor 0.15685

Recreational Vehicle Factor 0.00660

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00047

City of Mahaska 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

City of Mahaska 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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

City of Mahaska

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.**

City of Mahaska 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	90,421	139,093	150,655
Receipts:			
Ad Valorem Tax	20,205	23,500	xxxxxxxxxxxxxxxx
Delinquent Tax	1,557	1,500	1,500
Motor Vehicle Tax	4,199	3,756	3,686
Recreational Vehicle Tax	180	124	155
16/20M Vehicle Tax		10	0
Commercial Vehicle Tax		256	0
Watercraft Tax	18	16	11
Gross Earning (Intangible) Tax			0
Compensating Use Tax	2,653	3,000	3,000
Local Sales Tax	21,431	7,700	8,000
Franchise Tax	5,433	5,900	6,000
1% County Tax	101	100	150
Insurance	2,323		
Donation	25,000	1,000	500
Water Project Receipts		43,000	
Water Project Expenses		-43,000	
Interest on Idle Funds	995	3,500	3,600
Neighborhood Revitalization Rebate			0
Miscellaneous	1,040	500	500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**85,135**	**50,862**	**27,102**
Resources Available:	**175,556**	**189,955**	**177,757**
Expenditures:			
Personnel	8,103	9,500	9,800
Contracted Services	4,874	1,000	3,000
Commodities	1,144	3,000	3,500
Utilities	7,876	10,000	10,500
Insurance	9,424	10,000	11,000
Taxes	2,583	3,000	3,500
Capital Improvement			159,550
Cash Reserve (2025 column)			
Miscellaneous	2,459	2,800	3,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,463**	**39,300**	**203,850**
Unencumbered Cash Balance Dec 31	139,093	150,655	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	39,550	149,811	203,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	203,850
		Tax Required	26,093
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**26,093**

CPA Summary

City of Mahaska 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	12,881	8,801	3,861
Receipts:			
State of Kansas Gas Tax	1,162	2,060	2,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,162**	**2,060**	**2,060**
Resources Available:	**14,043**	**10,861**	**5,921**
Expenditures:			
Contract Labor	1,350	500	500
Personnel	60	500	500
Commodities	3,832	6,000	4,921
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,242**	**7,000**	**5,921**
Unencumbered Cash Balance Dec 31	8,801	3,861	0
2023/2024/2025 Budget Authority Amoun	7,350	9,661	5,921

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,997	8,418	3,283
Receipts:			
Water Sold	28,517	32,000	36,000
Kansas Sales Tax	652	1,000	1,200
Service Deposits	335	225	450
Reconnects	70	140	140
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,574**	**33,365**	**37,790**
Resources Available:	**41,571**	**41,783**	**41,073**
Expenditures:			
Personnel	4,089	4,800	4,800
Contract Services	10,498	12,000	12,500
Commodities	9,271	8,000	9,000
Utilities	4,336	4,800	5,000
Water Protection	256	250	500
Sales Tax Payable		300	500
KDHE		1,500	1,750
Taxes	3,806	850	1,000
Capital Improvements		5,500	5,523
Cash Reserve (2025 column)			
Miscellaneous	897	500	500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,153**	**38,500**	**41,073**
Unencumbered Cash Balance Dec 31	8,418	3,283	0
2023/2024/2025 Budget Authority Amoun	33,195	49,702	41,073

CPA Summary

City of Mahaska 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	57,950	59,184	60,284
Receipts:			
Sewer Collection	3,290	3,500	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,290**	**3,500**	**4,000**
Resources Available:	**61,240**	**62,684**	**64,284**
Expenditures:			
Personnel	1,662	1,800	2,000
Taxes	207	400	400
Commodities	187	200	400
Capital Improvements			61,484
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,056**	**2,400**	**64,284**
Unencumbered Cash Balance Dec 31	59,184	60,284	0
2023/2024/2025 Budget Authority Amount	4,665	60,135	64,284

Adopted Budget **Refuse**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,541	2,986	4,186
Receipts:			
Serviced Collection	5,200	7,000	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,200**	**7,000**	**7,500**
Resources Available:	**7,741**	**9,986**	**11,686**
Expenditures:			
Refuse Pick-Up	4,755	5,800	11,686
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,755**	**5,800**	**11,686**
Unencumbered Cash Balance Dec 31	2,986	4,186	0
2023/2024/2025 Budget Authority Amount	5,350	8,191	11,686

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Mahaska
will meet on September 11, 2024 at 7:00 P.M. at the Mahaska Community Center 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 the Mahaska City Office 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	36,463	63.999	39,300	63.989	203,850	26,093	59.999
Special Highway	5,242		7,000		5,921		
Water	33,153		38,500		41,073		
Sewer	2,056		2,400		64,284		
Refuse	4,755		5,800		11,686		
Community Center	5,215						
Totals	86,884	63.999	93,000	63.989	326,814	26,093	59.999
						*Revenue Neutral Rate***	*54.036*
Less: Transfers	0		0		0		
Net Expenditure	86,884		93,000		326,814		
Total Tax Levied	21,033		23,500		xxxxxxxxxxxxxxxxx		
Assessed Valuation	328,645		367,249		434,891		

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

*Tax rates are expressed in mills

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

Barbara Livingston
City Treasurer

PUBLIC NOTICE

Published in the Washington County News on August 22, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Mahaska
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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	56,443	63.999	39,500	63.969	303,850	26,093	59.999
Special Highway	5,242		7,000		5,921		
Water	33,153		38,500		41,073		
Sewer	3,056		2,400		64,284		
Refuse	4,735		5,800		111,686		
Community Center	3,215						
Totals	86,884	63.999	93,000	63.969	526,814	26,093	59.999
Less: Transfers	0		0		0	Revenue Neutral Rate**	54.634
Net Expenditure	86,884		93,000		526,814		
Total Tax Levied	37,553		23,500		xxxxxxxxxxxxxxx		
Assessed Valuation	728,645		367,249		434,891		

Outstanding Indebtedness

January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Barbara Livingston
City Treasurer

Resolution No. 01-2024

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

WHEREAS, the Revenue Neutral Rate for the City of Mahaska was calculated as 54.036 mills by the Washington County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Mahaska, 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 MAHASKA:

The City of Mahaska shall levy a property tax rate exceeding the Revenue Neutral Rate of 60.000 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 11th day of September 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Mahaska To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2024

Resolution No. 01-2024

Governing Body Member	Yes	No	No Vote
Cal Livingston	✓		
Doug Lambert	✓		
Kirk Gallion	✓		
Dale Kearn	✓		
TOTAL			

Certified: Mayor