



2024

**CERTIFICATE**

To the Clerk of Pratt, State of Kansas

We, the undersigned, officers of

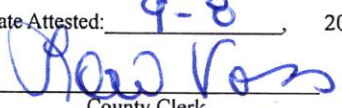
**City of Iuka**

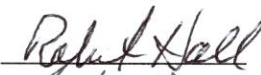

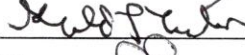

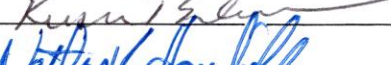

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and  
 (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget			
Table of Contents:		Page No.	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			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	6	177,131	25,133	
Debt Service	10-113				
Library	12-1220				
Special Fire		7	3,000	2,642	
		7			
Special Highway		8	10,000		
Electric		8	355,000		
Water		9	26,000		
		9			
<b>Totals</b>		x	571,131	27,775	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice		11			
Neighborhood Revitalization		12			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 15.264

Assisted by: \_\_\_\_\_  
 \_\_\_\_\_  
 Address: \_\_\_\_\_  
 \_\_\_\_\_  
 Email: \_\_\_\_\_  
 \_\_\_\_\_

Date Attested: 9-8 2023  
  
 County Clerk

  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
  
 \_\_\_\_\_  
 Governing Body



Notice of Revenue Neutral Rate Intent

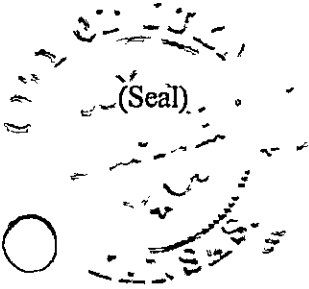
**THE GOVERNING BODY OF PRATT, HEREBY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 15.797. The date of our hearing is September 5, 2023 at 7:00 PM and will be held at City Hall in Iuka, Kansas.

X

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, 20\_\_.

WITNESS my hand and official seal on 09-05, 2023.



*Margaret Buck*  
Clerk or Officer of Governing Body

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

**WHEREAS**, the Revenue Neutral Rate for the City of Iuka was calculated as 15.264 mills by the Pratt County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Iuka, 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 IUKA:**

The City of Iuka shall levy a property tax rate exceeding the Revenue Neutral Rate of 15.264 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 5<sup>th</sup> day of SEPTEMBER (month and year) and SIGNED by the Mayor.

Mayor *Marshall Duggins*  
Attested:

*Marferie Buck*  
City Clerk

City of Iuka

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	24,100	3,015	116	107	2,075	1
Debt Service						
Library						
Special Fire	2,834	354	14	13	244	0
<b>TOTAL</b>	<b>26,934</b>	<b>3,369</b>	<b>130</b>	<b>120</b>	<b>2,319</b>	<b>1</b>

County Treas Motor Vehicle Estimate 3,369

County Treas Recreational Vehicle Estimate 130

County Treas 16/20M Vehicle Estimate 120

County Treas Commercial Vehicle Tax Estimate 2,319

County Treas Watercraft Tax Estimate 1

Motor Vehicle Factor 0.12507

Recreational Vehicle Factor 0.00481

16/20 Vehicle Factor 0.00447

Commercial Vehicle Factor 0.08610

Watercraft Factor 0.00005





2024

City of Iuka

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
					0	0	0
<b>Totals</b>					0	0	0

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

City of Iuka

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	56,038	83,898	37,902
<b>Receipts:</b>			
Ad Valorem Tax	25,193	24,100	x
Delinquent Tax	0	300	
Motor Vehicle Tax	3,710	2,770	3,015
Recreational Vehicle Tax	138	80	116
16/20M Vehicle Tax	101	99	107
Commercial Vehicle Tax	2,552	1,893	2,075
Watercraft Tax		1	1
Gross Earning (Intangible) Tax			0
LAVTR			
City and County Revenue Sharing			
Federal Aid (ARPA)	32,028	0	0
Compensating Use Tax	4,367	3,200	4,000
Local Sales Tax	19,785	17,000	20,000
Franchise Tax	4,349	3,300	4,000
Hall Rental	255	200	250
Reimbursed Expenses	4,000	0	0
Fire-Township Cost Share		4,500	4,500
Transfer from Electric	80,000	80,000	80,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	937	800	
Neighborhood Revitalization Rebate	4,641	3,739	-3,236
Miscellaneous	67	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>172,841</b>	<b>134,504</b>	<b>114,828</b>
<b>Resources Available:</b>	<b>228,878</b>	<b>218,402</b>	<b>152,730</b>
<b>Expenditures:</b>			
<b>Administrative:</b>			
Salaries & Wages	27,820	28,000	28,000
Contractual	71,913	80,000	75,000
Commodities	2,294	15,000	5,000
Capital Outlay	26,800	15,000	15,000
<b>Fire Department:</b>			
Salaries & Wages	7,213	3,000	7,000
Contractual	6,384	10,000	14,131
Commodities	2,556	500	3,000
Capital Outlay		7,000	7,000
<b>Street Department:</b>			
Salaries & Wages		14,000	0
Contractual		5,000	10,000
Commodities		4,000	4,000
Capital Outlay		9,000	9,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>144,981</b>	<b>180,500</b>	<b>177,131</b>
Unencumbered Cash Balance Dec 31	83,898	37,902	x
2022/2023/2024 Budget Authority Amount:	150,900	180,500	177,131
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			177,131
Tax Required			24,401
Delinquent Comp Rate:	3.0%		732
Amount of 2023 Ad Valorem Tax			25,133

CPA Summary

City of Iuka

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	150
<b>Receipts:</b>			
Ad Valorem Tax	2,692	2,834	x
Delinquent Tax	0	40	
Motor Vehicle Tax	304	295	354
Recreational Vehicle Tax	311	78	14
16/20M Vehicle Tax	7	11	13
Commercial Vehicle Tax	214	202	244
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(497)	(440)	(340)
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,731</b>	<b>2,950</b>	<b>285</b>
<b>Resources Available:</b>	<b>2,731</b>	<b>2,950</b>	<b>435</b>
<b>Expenditures:</b>			
Salaries & Wages	2,731	2,800	3,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,731</b>	<b>2,800</b>	<b>3,000</b>
Unencumbered Cash Balance Dec 31	0	150	x
2022/2023/2024 Budget Authority Amount:	3,000	3,000	3,000
			Non-Appropriated Balance
			Total Expenditure/Non-Appr Balance
			Tax Required
Delinquent Comp Rate:			3.0%
			Amount of 2023 Ad Valorem Tax
			2,642

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
<b>Receipts:</b>			
Ad Valorem Tax			x
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	x
2022/2023/2024 Budget Authority Amount:			0
			Non-Appropriated Balance
			Total Expenditure/Non-Appr Balance
			Tax Required
Delinquent Comp Rate:			3.0%
			Amount of 2023 Ad Valorem Tax
			0

CPA Summary

City of Iuka

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	12,080	16,285	7,438
<b>Receipts:</b>			
State of Kansas Gas Tax	4,205	4,250	4,220
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,205</b>	<b>4,250</b>	<b>4,220</b>
<b>Resources Available:</b>	<b>16,285</b>	<b>20,535</b>	<b>11,658</b>
<b>Expenditures:</b>			
Street Repair and Maint	0	13,097	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>13,097</b>	<b>10,000</b>
Unencumbered Cash Balance Dec 31	16,285	7,438	1,658
2022/2023/2024 Budget Authority Amount:	7,592	13,097	10,000

Adopted Budget Electric	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	253,340	244,244	249,244
<b>Receipts:</b>			
Charges to Customers	313,631	360,000	360,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>313,631</b>	<b>360,000</b>	<b>360,000</b>
<b>Resources Available:</b>	<b>566,971</b>	<b>604,244</b>	<b>609,244</b>
<b>Expenditures:</b>			
Contractual	242,727	275,000	275,000
Transfer to General	80,000	80,000	80,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expend			
<b>Total Expenditures</b>	<b>322,727</b>	<b>355,000</b>	<b>355,000</b>
Unencumbered Cash Balance Dec 31	244,244	249,244	254,244
2022/2023/2024 Budget Authority Amount:	649,389	355,000	355,000

CPA Summary

City of Iuka

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	52,953	53,954	49,954
Receipts:			
Charges to Customers	13,265	16,000	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>13,265</b>	<b>16,000</b>	<b>16,000</b>
<b>Resources Available:</b>	<b>66,218</b>	<b>69,954</b>	<b>65,954</b>
Expenditures:			
Salaries & Wages	4,571	5,000	7,000
Contractual	7,306	5,000	9,000
Commodities	386	5,000	5,000
Capital Outlay		5,000	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>12,264</b>	<b>20,000</b>	<b>26,000</b>
Unencumbered Cash Balance Dec 31	53,954	49,954	39,954
2022/2023/2024 Budget Authority Amount:	44,297	20,000	26,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:			0

CPA Summary

--

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**City of Iuka**  
 will meet on September 5, 2023 at 7:00 PM at City 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 this hearing 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	144,981	15.256	180,500	14.160	177,131	25,133	14.294	
Debt Service								
Library								
Special Fire	2,731	1.633	2,800	1.608	3,000	2,642	1.503	
Special Highway			13,097		10,000			
Electric	322,727		355,000		355,000			
Water	12,264		20,000		26,000			
Totals	482,702	16.889	571,397	15.768	571,131	27,775	15.797	
<i>Revenue Neutral Rate**</i>							<i>15.264</i>	

Less: Transfers	80,000	80,000	80,000
Net Expenditure	402,702	491,397	491,131
Total Tax Levied	27,938	26,934	x
Assessed Valuation	1,654,957	1,702,028	1,758,304

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds			0
Revenue Bonds			0
Other			0
Lease Purchase Principal			0
Total	0	0	0

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

City of Iuka  
 City Official Title:

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE**

The governing body of  
City of Inka  
will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

**SUPPORTING COUNTIES**

Pratt

Revenue Neutral Rate*	15.264	Proposed Tax Rate	15.797
-----------------------	--------	-------------------	--------

Tax Rates are expressed in mills

\* Revenue Netural Rate as defined by KSA 79-2988

Page No. **114**

**2024 Neighborhood Revitalization Rebate**

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	21,800	12.398	3,236
Debt Service			0
Library			0
Special Fire	2,292	1.304	340
			0
			0
			0
<b>TOTAL</b>	<b>24,092</b>	<b>13.702</b>	<b>3,576</b>

2023 July 1 Valuation: 1,758,304

Valuation Factor: 1,758.304

Neighborhood Revitalization Subj to Rebate: 260,988

Neighborhood Revitalization factor: 260.988

\*\*This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

**PrattTribune**  
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas  
S.S  
County of Pratt

I, Lori Sibley, being of lawful age, make oath and say that:  
I am Newspaper Operations Manager for Cherry Road Media in the  
state of Kansas.

The Pratt Tribune is a publication that is a "legal newspaper" as that  
phrase is defined for the City of Pratt, for the County of Pratt, in the  
State of Kansas. This affidavit is page 1 of 2 with the full text of the  
sworn-to notice set forth on the pages that follow, and the  
attachment hereto contains the correct copy of what was published  
in said legal newspaper in consecutive issues on the following  
dates.

PUBLICATION DATES:  
23 Aug 2023

Notice ID: 5nAohOAqCgdqQsj9RfhP  
Publisher ID: 1296970  
Notice Name: City of Iuka Budget Hearing

PUBLICATION FEE: \$89.10

*Lori Sibley*

Lori Sibley, Newspaper Operations Manager, Cherry Road Media

**VERIFICATION**

STATE OF KANSAS  
COUNTY OF PRATT

Signed or attested before me on this

*23* day of *August*, A.D. 20*23*

*Rhonda Zinn*

Rhonda, Zinn / Notary Public



My Commission Expires: HOLD FOR DATE

