2025

CERTIFICATE

To the Clerk of Allen, State of Kansas

We, the undersigned, officers of

Iola

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 expenditures for the various funds for the year 2025; and
(3) the Amounts(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)
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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	10,043,387	1,876,538	49.402
Debt Service	10-113	8			
Library	12-1220	8	263,075	240,895	6.342
Industrial Fund	12-1617h	9	252,900	92,143	2.425
		9			
Special Highway		10			
Tourism & Convention		10	80,000		
Employee Benefits		11	1,136,000		
Gas		11	4,167,180		
Water		12	2,863,101		
Electric		12	12,606,095		
Stores		13	546,508		
Solid Waste		13	391,357		
Waste Water		14	1,030,788		
Major Projects		14	625,000		
Kansas Sales Tax		15	506,000		
Police Crime Donations		15	3,000		
Cemetery Trust		16	9,000		
Storm Water		16	50,000		
		17			
Recreation		17	507,107		
Non-Budgeted Funds-A		18			
Totals		xxxxxx	35,080,498	2,209,576	58.169
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			
RNR Hearing Notice		21			37,984,979
Neighborhood Revitalization		20			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	52.580
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: September 20 2024

Shannon Patterson
County Clerk

Governing Body

THE CITY SE KA

CPA Summary

State of Kansas
City



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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,670,703	178,215	2,571	2,017	11,748	497
Debt Service						
Library	236,002	25,175	363	285	1,660	70
Industrial Fund	87,433	9,327	135	106	615	26
TOTAL	1,994,138	212,717	3,069	2,408	14,023	593

County Treas Motor Vehicle Estimate	212,717				
County Treas Recreational Vehicle Estimate		3,069			
County Treas 16/20M Vehicle Estimate			2,408		
County Treas Commercial Vehicle Tax Estimate				14,023	
County Treas Watercraft Tax Estimate					593

Motor Vehicle Factor	0.10667				
Recreational Vehicle Factor		0.00154			
16/20M Vehicle Factor			0.00121		
Commercial Vehicle Factor				0.00703	
Watercraft Factor					0.00030

Iola 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
Gas	General	600,000	600,000	700,000	12-825d
Water	General	50,000	200,000	220,000	12-825d
Electric	General	1,800,000	2,000,000	2,100,000	12-825d
Electric CIP	General	400,000	1,000,000	500,000	12-825d
Sanitation	General	30,000	87,000	87,000	12-825d
Wastewater	General	100,000	100,000	120,000	12-825d
General	Employee Benefits	9,000	12,000	9,500	12-16, 102
General	Equipment Reserve	147,400	668,100	626,300	12-1, 117
Electric	Equipment Reserve	130,000	210,000	160,000	12-1, 117
Electric	Employee Benefits	5,000	5,000	5,000	12-16, 102
Electric	Electric CIP	300,000	300,000	250,000	12-1, 118
Electric	Stores	90,000	90,000	90,000	12-825d
Electric	Recreation	260,000	260,000	260,000	12-825d
Gas	Stores	40,000	40,000	60,000	12-825d
Gas	Recreation	63,000	63,000	63,000	12-825d
Gas	Employee Benefits	2,000	2,000	1,000	12-16, 102
Gas	Gas CIP	40,000	100,000	100,000	12-4, 117
Wastewater	Recreation		56,000	56,000	12-825d
Sanitation	Equipment Reserve	25,000	25,000	25,000	12-1,117
Sanitation	Employee Benefits		500	500	12-16, 102
Wastewater	Stores	40,000	40,000	40,000	12-825d
Water	Stores	33,333	33,333	33,333	12-825d
Wastewater	Equipment Reserve	78,250	55,750	101,750	12-1, 117
Wastewater	Employee Benefits	1,500	1,500	1,500	12-16, 102
Wastewater	Wastewater CIP	34,988	200,000	200,000	12-1,118
Capital Projects	Major Street	500,000	500,000	500,000	12-1, 119
Water	Equipment Reserve	225,666	110,000	200,000	12-1,117
	Totals	5,005,137	6,759,183	6,509,883	
	Adjustments				
	Adjusted Totals	5,005,137	6,759,183	6,509,883	

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

Iola 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation:	9/27/2012	8/1/2025	1.5-2.75	7,550,000	955,000	8/1	8/1	25,450	650,000	8,388	305,000
Total G.O. Bonds					**955,000**			**25,450**	**650,000**	**8,388**	**305,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Revolving Loans	9/1/2008	3/1/2028	2.51	2,665,114	732,597	3/1	3/1	17,417	155,768	13,483	159,702
Total Other					**732,597**			**17,417**	**155,768**	**13,483**	**159,702**
Total Indebtedness					**1,687,597**			**42,867**	**805,768**	**21,871**	**464,702**

Iola 2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
				Totals	**0**	**0**	**0**

***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: 2025

Library found in: Iola
Allen

As provided in KSA 79-2553 *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 2024	Proposed Year 2025
Ad Valorem	$236,002	$240,895
Delinquent Tax	$5,000	$4,000
Motor Vehicle Tax	$28,372	$25,175
Recreational Vehicle Tax	$361	$363
16/20M Vehicle Tax	$386	$285
TOTAL TAXES	$270,121	$270,718
Difference in Total Taxes:	$597	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$35,992,628	$37,927,522
Did Assessed Valuation Decrease?	No	
Levy Rate	6.557	6.351
Difference in Levy Rate:	(0.206)	
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 see the below narrative for assistance

Iola 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	619,164	567,157	473,105
Receipts:			
Ad Valorem Tax	1,405,929	1,670,703	xxxxxxxxxxxxxxxx
Delinquent Tax	26,177	5,000	25,000
Motor Vehicle Tax	153,158	190,463	178,215
Recreational Vehicle Tax	2,074	2,424	2,571
16/20M Vehicle Tax	2,680	2,592	2,017
Commercial Vehicle Tax	0	12,565	11,748
Watercraft Tax	0	327	497
Gross Earning (Intangible) Tax			0
Special Assess - Weed Cutting	18,200	12,000	18,000
In Lieu of Tax	12,802	5,000	5,000
County Sales Tax	383,589	370,000	380,000
Franchise Tax	59,518	65,000	60,000
City Sales Tax	768,506	750,000	768,000
EMS County Subsidy	1,797,092	1,945,250	2,007,498
Local Alcohol Tax	12,130	12,000	12,000
State Highway Maintenance Tax	35,520	40,000	35,000
Rural Fire Contracts	84,876	85,000	85,000
Municipal Court	83,748	95,500	85,000
Cemetery Fees	30,235	25,000	25,000
Licenses and Permits	29,469	20,000	25,000
Park Rentals	5,950	7,000	7,000
Impound Fees	5,901	6,000	6,000
Minimum Housing Receipts	11,150	5,000	8,000
KDOT Exchange Funds	65,761	70,000	65,000
Penalty Fees	33,734	40,000	35,000
Library Salaries Reimb	207,913	253,491	253,500
Dividend from EMC Insurance	78,887	48,878	50,000
Transfers	2,981,032	3,987,000	3,587,000
Interest on Idle Funds	211,079	45,000	200,000
Neighborhood Revitalization Rebate	-55,970	-63,481	-66,428
Miscellaneous	13,883	9,200	9,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,465,022**	**9,716,912**	**7,880,118**
Resources Available:	**9,084,186**	**10,284,069**	**8,353,224**

Iola

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	9,084,186	10,284,069	8,353,224
Expenditures:			
City Clerk	586,055	592,783	641,976
Police	1,746,384	2,004,228	2,110,193
Street & Alley	1,035,642	1,124,131	1,136,920
Administration	530,864	569,293	614,769
Park	580,848	723,029	681,237
Fire /EMS	3,302,834	4,024,069	4,024,396
Code Enforcement	280,206	302,002	316,835
Council	56,419	62,600	57,100
Court	150,839	166,838	182,861
Library Payroll	233,651	240,491	275,500
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	8,503,741	9,809,464	10,041,787
Cash Reserve (2025 column)			
Miscellaneous	13,287	1,500	1,600
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,517,028**	**9,810,964**	**10,043,387**
Unencumbered Cash Balance Dec 31	567,157	473,105	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	9,210,150	10,592,914	10,043,387
		Non-Appropriated Balance	130,000
		Total Expenditure/Non-Appr Balance	10,173,387
		Tax Required	1,820,163
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,820,163

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	209,650	236,002	xxxxxxxxxxxxxxxx
Delinquent Tax	4,304	5,000	4,000
Motor Vehicle Tax	25,778	28,372	25,175
Recreational Vehicle Tax	349	361	363
16/20M Vehicle Tax	421	386	285
Commercial Vehicle Tax		1,872	1,660
Watercraft Tax		49	70
In Lieu of Tax	1,907		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(8,338)	-8,967	-9,373
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**234,070**	**263,075**	**22,180**
Resources Available:	**234,070**	**263,075**	**22,180**
Expenditures:			
Remit to Library	234,070	263,075	263,075
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**234,070**	**263,075**	**263,075**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	238,000	263,075	263,075
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	263,075
		Tax Required	240,895
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	240,895

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	135,732	164,128	137,853
Receipts:			
Ad Valorem Tax	76,500	87,433	xxxxxxxxxxxxxxxx
Delinquent Tax	756	850	800
Motor Vehicle Tax	3,669	4,000	9,327
Recreational Vehicle Tax	50	50	135
16/20M Vehicle Tax	60	75	106
Commercial Vehicle Tax	698	250	615
Watercraft Tax		67	26
Rentals	6,600	10,000	7,000
Interest on Idle Funds	7,888	2,000	8,000
Neighborhood Revitalization Rebate	-3,058	-4,000	-3,605
Miscellaneous			500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**93,163**	**100,725**	**22,904**
Resources Available:	**228,895**	**264,853**	**160,757**
Expenditures:			
Contractual	54,767	73,500	95,000
Commodities	10,000	50,000	155,000
Cash Reserve (2025 column)			
Miscellaneous		3,500	2,900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,767**	**127,000**	**252,900**
Unencumbered Cash Balance Dec 31	164,128	137,853	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	138,800	215,400	252,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	252,900
		Tax Required	92,143
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	92,143

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Iola 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	478,205	650,573	667,940
Receipts:			
State of Kansas Gas Tax	145,299	0	0
County Transfers Gas		0	0
Interest on Idle Funds	27,069	17,367	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**172,368**	**17,367**	**0**
Resources Available:	**650,573**	**667,940**	**667,940**
Expenditures:			
Commodities			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	650,573	667,940	667,940
2023/2024/2025 Budget Authority Amoun	0	0	0

0

Adopted Budget

Tourism & Convention	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,912	26,342	41,842
Receipts:			
Guest Tax	77,112	95,000	80,000
Interest on Idle Funds	2,721	500	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,833**	**95,500**	**82,000**
Resources Available:	**123,745**	**121,842**	**123,842**
Expenditures:			
Tourism Projects	67,403	50,000	50,000
Transfer - Recreation CIP	30,000	30,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**97,403**	**80,000**	**80,000**
Unencumbered Cash Balance Dec 31	26,342	41,842	43,842
2023/2024/2025 Budget Authority Amoun	97,703	80,000	80,000

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	776,806	792,356	779,356
Receipts:			
Employee/ Employer Contributions	976,326	1,000,000	1,000,000
Retiree Contributions	35,439	12,000	35,000
Transfers from funds for Retirements	19,500		
Interest on Idle Funds	40,284	11,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,071,549**	**1,023,000**	**1,075,000**
Resources Available:	**1,848,355**	**1,815,356**	**1,854,356**
Expenditures:			
Contractual	1,055,999	1,036,000	1,136,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,055,999**	**1,036,000**	**1,136,000**
Unencumbered Cash Balance Dec 31	792,356	779,356	718,356
2023/2024/2025 Budget Authority Amoun	1,155,000	1,045,000	1,136,000

Adopted Budget

Gas	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	330,561	836,725	847,857
Receipts:			
Gas Sales	3,740,349	4,000,000	4,000,000
Connection Charges	4,316	5,500	5,000
Interest on Idle Funds	52,076		50,000
Miscellaneous	641		500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,797,382**	**4,005,500**	**4,055,500**
Resources Available:	**4,127,943**	**4,842,225**	**4,903,357**
Expenditures:			
Personnel	507,451	481,218	531,030
Contractual	1,925,921	2,559,650	2,559,650
Commodities	76,750	66,000	76,000
Capital Outlay		20,000	20,000
Transfers	775,000	855,000	969,000
Cash Reserve (2025 column)			
Miscellaneous	6,096	12,500	11,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,291,218**	**3,994,368**	**4,167,180**
Unencumbered Cash Balance Dec 31	836,725	847,857	736,177
2023/2024/2025 Budget Authority Amoun	3,757,000	3,994,368	4,167,180

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	591,098	682,830	693,317
Receipts:			
Water Sales	2,559,137	2,400,000	2,600,000
Connection Fees	7,681	7,000	8,750
Delinquent Fees	7,710		7,500
Interest on Idle Funds	7,447		7,500
Miscellaneous	52,474	50,000	53,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,634,449**	**2,457,000**	**2,676,750**
Resources Available:	**3,225,547**	**3,139,830**	**3,370,067**
Expenditures:			
Personnel Services	638,552	646,163	646,468
Contractual Services	1,038,975	1,149,350	805,300
Commodities	514,138	441,000	446,000
Capital Outlay	33,884	202,500	525,000
Transfers	310,999	0	435,333
Cash Reserve (2025 column)			
Miscellaneous	6,169	7,500	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,542,717**	**2,446,513**	**2,863,101**
Unencumbered Cash Balance Dec 31	682,830	693,317	506,966
2023/2024/2025 Budget Authority Amoun	2,741,578	2,518,353	2,863,101

Adopted Budget

Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,419,268	5,547,754	4,863,852
Receipts:			
Electric Sales	9,722,100	11,500,000	11,500,000
Rentals	18,143	15,000	19,000
Energy Trax	8,030	10,000	8,000
Connection Charges	9,787	10,500	11,000
Interest on Idle Funds	303,666	140,000	300,000
Miscellaneous	-41,467	35,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,020,259**	**11,710,500**	**11,873,000**
Resources Available:	**15,439,527**	**17,258,254**	**16,736,852**
Expenditures:			
Personnel Services	1,238,277	1,358,402	1,448,595
Contractual Services	5,304,214	7,254,000	7,352,500
Commodities	650,963	607,000	650,000
Capital Outlay	85,530	259,000	253,000
Transfers	2,585,000	2,865,000	2,865,000
Cash Reserve (2025 column)			
Miscellaneous	27,789	51,000	37,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,891,773**	**12,394,402**	**12,606,095**
Unencumbered Cash Balance Dec 31	5,547,754	4,863,852	4,130,757
2023/2024/2025 Budget Authority Amoun	10,422,850	12,484,402	12,606,095

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stores**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	51,787	41,884	21,452
Receipts:			
Reciepts from City Departments	321,543	250,000	325,000
Transfers	203,333	203,333	223,333
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**524,876**	**453,333**	**548,333**
Resources Available:	**576,663**	**495,217**	**569,785**
Expenditures:			
Personnel Services	167,478	174,815	184,958
Contractual Services	15,316	16,950	16,750
Commodities	351,652	271,800	334,300
Capital Outlay		10,000	10,000
Transfers			
Cash Reserve (2025 column)			
Miscellaneous	333	200	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**534,779**	**473,765**	**546,508**
Unencumbered Cash Balance Dec 31	41,884	21,452	23,277
2023/2024/2025 Budget Authority Amount	554,250	473,765	546,508

Adopted Budget

Solid Waste	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	70,576	126,460	169,114
Receipts:			
Solid Waste Collection	360,831	422,000	422,000
Interest on Idle Funds	4,519	1,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**365,350**	**423,000**	**426,000**
Resources Available:	**435,926**	**549,460**	**595,114**
Expenditures:			
Personnel Services	219,560	233,046	242,057
Contractual Services	12,969	11,300	13,000
Commodities	20,674	22,500	22,800
Transfers	55,000	112,500	112,500
Cash Reserve (2025 column)			
Miscellaneous	1,263	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**309,466**	**380,346**	**391,357**
Unencumbered Cash Balance Dec 31	126,460	169,114	203,757
2023/2024/2025 Budget Authority Amount	342,500	380,346	391,357

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	452,930	499,459	375,171
Receipts:			
Waste Water Charges	862,293	800,000	900,000
Interest on Idle Funds	26,316	5,000	25,000
Miscellaneous	2577	500	2500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**891,186**	**805,500**	**927,500**
Resources Available:	**1,344,116**	**1,304,959**	**1,302,671**
Expenditures:			
Personnel Services	261,987	315,538	328,888
Contractual Services	228,973	100,000	135,650
Commodities	34,919	45,000	46,000
Capital Outlay	64,040	15,000	
Transfers	254,738	453,250	518,750
Cash Reserve (2025 column)			
Miscellaneous		1,000	1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**844,657**	**929,788**	**1,030,788**
Unencumbered Cash Balance Dec 31	499,459	375,171	271,883
2023/2024/2025 Budget Authority Amoun	917,527	944,538	1,030,788

Adopted Budget

Major Projects	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,327,621	2,550,045	2,925,045
Receipts:			
City Sales Tax	985,599	950,000	950,000
Grant Funds	46,631		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,032,230**	**950,000**	**950,000**
Resources Available:	**3,359,851**	**3,500,045**	**3,875,045**
Expenditures:			
Commodities	309,806	75,000	125,000
Transfers	500,000	500,000	500,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**809,806**	**575,000**	**625,000**
Unencumbered Cash Balance Dec 31	2,550,045	2,925,045	3,250,045
2023/2024/2025 Budget Authority Amoun	1,000,000	1,275,000	625,000

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Kansas Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	118,934	116,418	181,418
Receipts:			
Tax Sales	532,837	500,000	520,000
Water Fees	6,342	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**539,179**	**506,000**	**526,000**
Resources Available:	**658,113**	**622,418**	**707,418**
Expenditures:			
Remit Water Fees	6,185	6,000	6,000
Remit Sales Tax	534,908	435,000	500,000
Cash Reserve (2025 column)			
Miscellaneous	602		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**541,695**	**441,000**	**506,000**
Unencumbered Cash Balance Dec 31	116,418	181,418	201,418
2023/2024/2025 Budget Authority Amount	608,100	441,000	506,000

Adopted Budget

Police Crime Donations	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,659	8,272	7,022
Receipts:			
Donations	1,642	4,000	2,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,642**	**4,000**	**2,200**
Resources Available:	**10,301**	**12,272**	**9,222**
Expenditures:			
HOFNOD Expenditures	1,552	2,000	1,500
Project Care Expenditures	477	3,250	1,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,029**	**5,250**	**3,000**
Unencumbered Cash Balance Dec 31	8,272	7,022	6,222
2023/2024/2025 Budget Authority Amount	5,250	5,250	3,000

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery Trust**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,841	19,095	10,095
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**19,841**	**19,095**	**10,095**
Expenditures:			
Maintain Old Graves	746	9,000	9,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**746**	**9,000**	**9,000**
Unencumbered Cash Balance Dec 31	19,095	10,095	1,095
2023/2024/2025 Budget Authority Amount	9,000	9,000	9,000

Adopted Budget

Storm Water	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	678,054	728,383	750,383
Receipts:			
Stormwater Fees	70,976	72,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**70,976**	**72,000**	**70,000**
Resources Available:	**749,030**	**800,383**	**820,383**
Expenditures:			
Stormwater Maintenance	20,647	50,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,647**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	728,383	750,383	770,383
2023/2024/2025 Budget Authority Amount	50,000	50,000	50,000

CPA Summary

Iola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	0

Adopted Budget

Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,222	31,217	31,761
Receipts:			
Program Fees	84,137	84,000	85,600
Sponsorships	17,899	18,000	18,000
Transfers	323,000	379,000	379,000
Local Alcohol Tax	12,130	11,000	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**437,166**	**492,000**	**493,600**
Resources Available:	**478,388**	**523,217**	**525,361**
Expenditures:			
Personnel Services	317,852	334,956	350,607
Contractual Services	45,205	46,300	55,300
Commodities	84,114	98,200	101,200
Capital Outlay		12,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**447,171**	**491,456**	**507,107**
Unencumbered Cash Balance Dec 31	31,217	31,761	18,254
2023/2024/2025 Budget Authority Amount	460,028	491,456	507,107

CPA Summary

(Published in The Iola Register Aug. 21, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

20

The governing body of

Iola

will meet on September 9, 2024 at 6:00 p.m. at 501 Park Avenue 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 City Hall 2 W Jackson Avenue and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 Year 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	8,517,028	45.316	9,810,964	46.418	10,043,387	1,876,538	49.47
Debt Service							
Library	234,070	6.751	263,075	6.557	263,075	240,895	6.351
Industrial Fund	64,767	2.476	127,000	2.429	252,900	92,143	2.429
Special Highway							
Tourism & Convention	97,403		80,000		80,000		
Employee Benefits	1,055,999		1,036,000		1,136,000		
Gas	3,291,218		3,994,368		4,167,180		
Water	2,542,717		2,446,513		2,863,101		
Electric	9,891,773		12,394,402		12,606,095		
Stores	534,779		473,765		546,508		
Solid Waste	309,466		380,346		391,357		
Waste Water	844,657		929,788		1,030,788		
Major Projects	809,806		675,000		625,000		
Kansas Sales Tax	541,695		441,000		506,000		
Police Crime Donations	2,029		5,250		3,000		
Cemetery Trust	746		9,000		9,000		
Storm Water	20,647		50,000		50,000		
Recreation	447,171		491,456		507,107		
Non-Budgeted Funds-A	1,358,783						
Totals	30,564,754	54.543	33,507,927	55.404	35,080,498	2,209,576	58.257
						*Revenue Neutral Rate***	52.580
Less: Transfers	5,005,137		6,759,183		6,509,883		
Net Expenditure	25,559,617		26,748,744		28,570,615		
Total Tax Levied	1,763,130		1,994,138		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,326,555		35,992,628		37,927,522		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	2,825,000		2,215,000		954,000		

Revenue Bonds	0	0	0
Other	1,032,716	884,528	732,597
Lease Purchase Principal	0	0	0
Total	3,857,716	3,099,528	1,687,597

*Tax rates are expressed in mills

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

Roxanne Hutton

City Official Title: City Clerk

(8) 2

AFFIDAVIT OF PUBLICA

STATE OF KANSAS, ALLEN COUNTY, ss: Vickie Moss

deposes and says: That She

of The Iola Register, a daily newsp

published in and of general circulati

paid circulation on a daily basis

newspaper is not a trade, religious

Said newspaper is a daily published

so published continuously and unir

period of more than five years prior

has been admitted at the post office

class matter.

That the attached notice is a true

regular and entire issue of said ne

the first publication thereof being

August, 20 24

on n/a

X

Subscribed and sworn before me

August,

No

ATION

_____ being first duly sworn,

is legal editor

paper printed in the state of Kansas, and

on in Allen County, Kansas, with a general

in Allen County, Kansas, and that said

or fraternal publication.

l at least weekly 50 times a year; has been

nterruptedly in said county and state for a

to the first publication of said notice; and

e of Iola, Kansas, in said county as second

copy thereof and was published in the

ewspaper for 1 consecutive weeks,

made aforesaid on the 21st day of

___ with subsequent publications made

_____, 20 _____.

_____

e this 21 day of

2024.

CARLEY A. SWANSON
Notary Public - State of Kansas
My Appt. Expires 03/25/2028

_____

otary Public

Resolution No. 2024-16

A RESOLUTION OF THE CITY OF IOLA, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE-NEUTRAL RATE:

WHEREAS, the Revenue Neutral Rate for the City of Iola was calculated as 52.580 mills by the Allen County Clerk, and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024, allow all interested taxpayers desiring to be heard an opportunity to give oral testim and

WHEREAS, the Governing Body of the City of Iola, having heard testimony, s finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF TI CITY OF IOLA:

The City of Iola shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.580 mills.

The resolution shall take effect and be in force immediately upon its adoption shall remain in effect until the Governing Body takes further action.

ADOPTED this 9th day of September 2024 and signed by the Mayor.

Steven French, Mayor

Attested:

Roxanne Hutton, City Clerk

THE CITY OF IOLA SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the City of Iola To Levy a Property Tax Exceeding the Revenue Neutı

Hearing to Exceed Revenue Neutral Rate held on September 9, 2024

Resolution No. 2024-16

Governing Body Member	Yes	No
Mayor Steve French	X	
Council Member Josiah D'Albini	X	
Council Member Joel Wicoff	X	
Council Member Kim Peterson	X	
Council Member Joelle Shallah	X	
Council Member Jonathan Wells		
Council Member Nicholas Lohman	X	
Council Member Benedikt Middleton	X	
Council Member Max Grundy		
TOTAL	**7**	

Certified:

Roxanne Hutton, City Clerk

THE CITY OF IOLA SEAL KANSAS

ral Rate

No Vote
X
X
2

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,697,895	44.767	66,428
Debt Service	0		0
Library	239,569	6.316	9,373
Industrial Fund	92,138	2.429	3,605
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	2,029,602	53.513	79,406

2024 July 1 Valuation: 37,927,522

Valuation Factor: 37,927.522

Neighborhood Revitalization Subj to Rebate: 1,483,868

Neighborhood Revitalization factor: 1,483.868

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.