State of Kansas
City

2026

CERTIFICATE

To the Clerk of Pratt, State of Kansas
We, the undersigned, officers 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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			
Fund	**K.S.A.**				
General	12-101a	6	173,000	32,064	19.385
Debt Service	10-113				
Library	12-1220				
Special Fire			3,000	1,882	1.137
Special Highway		7	14,000		
Electric		7	355,000		
Water		8	27,000		
		8			
Totals		xxxxxx	572,000	33,947	20.522
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			1,654,078
RNR Hearing Notice					
Neighborhood Revitalization		10			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	20.156
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Taryn Rennaker
Aspen Accounting, LLC
Address:
720 Ridgeway Ave.
Pratt, KS
Email:
aspen.acctg@gmail.com

Date Attested: ~~Sept 2~~ Nov 14th, 2025

~~Maynard Buck~~
County Clerk
Cesche Hoffman

Governing Body
Mayor
Councilman
Councilman
Councilman
Councilman
Councilman

Iuka

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	30,820	3,502	97	1,969	75	15
Debt Service						
Library						
Special Fire	2,516	286	8	161	6	1
TOTAL	33,336	3,788	105	2,130	81	16

County Treas Motor Vehicle Estimate 3,788

County Treas Recreational Vehicle Estimate 105

County Treas 16/20M Vehicle Estimate 2,130

County Treas Commercial Vehicle Tax Estimate 81

County Treas Watercraft Tax Estimate 16

Motor Vehicle Factor 0.11363

Recreational Vehicle Factor 0.00314

16/20 Vehicle Factor 0.06389

Commercial Vehicle Factor 0.00244

Watercraft Factor 0.00049

Iuka

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Electric	General	80,000	80,000	80,000	KSA 12-825d
	Totals	80,000	80,000	80,000	
	Adjustments*				
	Adjusted Totals	80,000	80,000	80,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

State of Kansas
City

Iuka

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Iuka 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53,563	32,961	16,997
Receipts:			
Ad Valorem Tax	27,393	30,820	xxxxxxxxxxxxxxxxx)
Delinquent Tax	0	0	
Motor Vehicle Tax	3,737	2,991	3,502
Recreational Vehicle Tax	121	93	97
16/20M Vehicle Tax	91	14	1,969
Commercial Vehicle Tax	2,114	1,662	75
Watercraft Tax	0	18	15
Gross Earning (Intangible) Tax		0	0
Federal Aid-ARPA	0	0	0
Compensating Use Tax	0	0	0
Local Sales Tax	24,046	25,000	25,000
Franchise Tax	3,643	5,000	5,000
Hall Rental	680	800	800
Reimbursed Expenses	0	0	0
Customer Charges	450	5,000	500
Fire-Township Cost Share	4,000	4,500	4,500
Transfer from Electric	80,000	80,000	80,000
	0		
In Lieu of Tax (IRB)			
Interest on Idle Funds	5,953	3,000	3,000
Neighborhood Revitalization Rebate	-3,686	-3,362	-2,834
Miscellaneous	2,530	2,500	2,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**151,071**	**158,036**	**124,124**
Resources Available:	**204,634**	**190,997**	**141,121**
Expenditures:			
Administrative:			
Salaries & Wages	40,795	29,000	39,000
Contractual	78,141	70,000	80,000
Commodities	16,289	4,000	16,000
Capital Outlay	15,000	5,000	5,000
Fire Department:			
Salaries & Wages	3,414	5,000	5,000
Contractual	13,762	10,000	14,000
Commodities	0	3,000	0
Capital Outlay	0	5,000	0
Street Department:			
Salaries & Wages	0	0	0
Contractual	0	2,000	0
Commodities	0	6,000	0
Capital Outlay	0	35,000	10,000
Repairs/Maintenance - General	4,274	0	4,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**171,674**	**174,000**	**173,000**
Unencumbered Cash Balance Dec 31	32,961	16,997	xxxxxxxxxxxxxxxxx)
2024/2025/2026 Budget Authority Amount:	177,131	174,000	173,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	173,000
		Tax Required	31,879
	Delinquent Comp Rate:	0.6%	185
		Amount of 2025 Ad Valorem Tax	**32,064**

CPA Summary

Iuka 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	1,089	833
Receipts:			
Ad Valorem Tax	2,781	2,516	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	59	314	286
Recreational Vehicle Tax	14	10	8
16/20M Vehicle Tax	10	1	161
Commercial Vehicle Tax	240	175	6
Watercraft Tax		2	1
Donations	1,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(15)	-274	-166
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,089**	**2,744**	**296**
Resources Available:	**4,089**	**3,833**	**1,129**
Expenditures:			
Salaries & Wages	2,706	3,000	3,000
Utilities	294		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**3,000**	**3,000**	**3,000**
Unencumbered Cash Balance Dec 31	1,089	833	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,000	3,000	3,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,000
		Tax Required	1,871
	Delinquent Comp Rate:	0.6%	11
		Amount of 2025 Ad Valorem Tax	1,882

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Iuka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,394	24,472	10,712
Receipts:			
State of Kansas Gas Tax	4,078	4,240	4,240
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,078**	**4,240**	**4,240**
Resources Available:	**24,472**	**28,712**	**14,952**
Expenditures:			
Street Repair and Maint	0	18,000	14,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**18,000**	**14,000**
Unencumbered Cash Balance Dec 31	24,472	10,712	952
2024/2025/2026 Budget Authority Amount:	10,000	18,000	14,000

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	264,421	262,424	267,424
Receipts:			
Charges to Customers	330,709	360,000	360,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**330,709**	**360,000**	**360,000**
Resources Available:	**595,130**	**622,424**	**627,424**
Expenditures:			
Contractual	252,706	275,000	275,000
Personal Services	0	0	0
Transfer to General	80,000	80,000	80,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**332,706**	**355,000**	**355,000**
Unencumbered Cash Balance Dec 31	262,424	267,424	272,424
2024/2025/2026 Budget Authority Amount:	355,000	355,000	355,000

CPA Summary

Iuka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	52,674	68,261	59,261
Receipts:			
Charges to Customers	22,400	18,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,400**	**18,000**	**20,000**
Resources Available:	**75,074**	**86,261**	**79,261**
Expenditures:			
Salaries & Wages	4,313	7,000	7,000
Contractual	0	10,000	10,000
Commodities	0	5,000	5,000
Capital Outlay	2,500	5,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,813**	**27,000**	**27,000**
Unencumbered Cash Balance Dec 31	68,261	59,261	52,261
2024/2025/2026 Budget Authority Amount:	26,000	27,000	27,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Iuka

2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

Notice of Revenue Neutral Rate Intent

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

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 20.523. The date of our hearing is September 2, 2025 at 7:00 PM and will be held at Iuka City Hall in Iuka, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 p.m. on October 1, 2025.

WITNESS my hand and official seal on July 20, 2025

(Seal)

Marjorie Buck, City Clerk
Clerk or Officer of Governing Body

General 18.634 - RNR
Fire - 1.522

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Iuka
will meet on September 2, 2025 at 7:00 PM at Iuka 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	171,674	14.294	174,000	16.590	173,000	32,064	19.385
Debt Service							
Library							
Special Fire	3,000	1.503	3,000	1.355	3,000	1,882	1.138
Special Highway			18,000		14,000		
Electric	332,706		355,000		355,000		
Water	6,813		27,000		27,000		
Totals	514,193	15.797	577,000	17.945	572,000	33,947	20.523
						*Revenue Neutral Rate***	*20.156*
Less: Transfers	80,000		80,000		80,000		
Net Expenditure	434,193		497,000		492,000		
Total Tax Levied	27,775		33,336		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,758,304		1,857,829		1,654,078		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

City of Iuka
City Official Title: City Clerk

Published in
The Tri-County Tribune
Aug 21, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Inka
will meet on September 2, 2025 at 7:00 PM at Inka 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	171,674	14.294	174,000	16.590	173,000	32,064	19.385
Debt Service							
Library							
Special Fire	3,000	1.503	3,000	1.355	3,000	1,882	1.138
Special Highway			18,000		14,000		
Electric	332,706		355,000		355,000		
Water	6,813		27,000		27,000		
Totals	$514,193	15.797	577,000	17.945	572,000	33,947	20.523
						*Revenue Neutral Rate***	20.156
Less: Transfers	80,000		80,000		80,000		
Net Expenditure	434,193		497,000		492,000		
Total Tax Levied	27,775		33,336		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,758,304		1,857,829		1,654,078		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

City of Inka
City Official Title: City Clerk

3763880

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Iuka
will meet on September 2, 2025 at 7:00 PM at Iuka 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	171,674	14.294	174,000	16.590	173,000	32,064	19.385
Debt Service							
Library							
Special Fire	3,000	1.503	3,000	1.355	3,000	1,882	1.138
Special Highway			18,000		14,000		
Electric	332,706		355,000		355,000		
Water	6,813		27,000		27,000		
Totals	514,193	15.797	577,000	17.945	572,000	33,947	20.523
						*Revenue Neutral Rate***	*20.156*
Less: Transfers	80,000		80,000		80,000		
Net Expenditure	434,193		497,000		492,000		
Total Tax Levied	27,775		33,336		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,758,304		1,857,829		1,654,078		

Outstanding Indebtedness, January 1,	2023	2024	2025
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*

City of Iuka
City Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	29,213	17.661	2,834
Debt Service			0
Library			0
Special Fire	1,715	1.037	166
			0
			0
			0
TOTAL	30,928	18.698	3,000

2025 July 1 Valuation: 1,654,078

Valuation Factor: 1,654.078

Neighborhood Revitalization Subj to Rebate: 160,481

Neighborhood Revitalization factor: 160.481

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 90325

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 20.156 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 2, 2025 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 hears 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 20.523 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 2nd day of September and SIGNED by the Mayor

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 9022025

Governing Body Member	Yes	No
Delbert A Boese	X	
Lynn Backus	X	
Randall Hall	X	
TOTAL		

Certified:

Marjorie Beech