State of Kansas
City

2025

CERTIFICATE

To the Clerk of Pratt County, 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	174,000	30,820	16.59
Debt Service	10-113				
Library	12-1220				
Special Fire		7	3,000	2,516	1.355
		7			
Special Highway			18,000		
Electric			355,000		
Water			27,000		
Totals		xxxxxx	577,000	33,336	17.945
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			1,857,829
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	14.952
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: 9-4 2024

County Clerk

Governing Body

State of Kansas
City

City of Iuka

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	25,133	2,991	93	14	1,662	18
Debt Service						
Library						
Special Fire	2,642	314	10	1	175	2
TOTAL	27,775	3,305	103	15	1,837	20

County Treas Motor Vehicle Estimate 3,305

County Treas Recreational Vehicle Estimate 103

County Treas 16/20M Vehicle Estimate 15

County Treas Commercial Vehicle Tax Estimate 1,837

County Treas Watercraft Tax Estimate 20

Motor Vehicle Factor 0.11900

Recreational Vehicle Factor 0.00372

16/20 Vehicle Factor 0.00055

Commercial Vehicle Factor 0.06612

Watercraft Factor 0.00071

State of Kansas
City

City of Iuka 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
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 2024 and/or 2025 from a non-budgeted fund.

City of Iuka

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:											
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 Iuka

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
				Totals	**0**	**0**	**0**

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

City of Iuka 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	79,768	53,263	16,093
Receipts:			
Ad Valorem Tax	24,432	25,133	xxxxxxxxxxxxxxx
Delinquent Tax		0	
Motor Vehicle Tax	3,795	3,015	2,991
Recreational Vehicle Tax	92	116	93
16/20M Vehicle Tax	123	107	14
Commercial Vehicle Tax	2,151	2,075	1,662
Watercraft Tax		1	18
Gross Earning (Intangible) Tax		0	0
Federal Aid - ARPA	0	0	0
Compensating Use Tax	0	4,000	0
Local Sales Tax	25,042	20,000	25,000
Franchise Tax	5,186	4,000	5,000
Hall Rental	825	250	800
Reimbursed Expenses	0	0	0
Customer Charges	4,892	0	5,000
Fire - Township Cost Share	4,000	4,500	4,500
Transfer from Electric	80,000	80,000	80,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	3,510	0	3,000
Neighborhood Revitalization Rebate	-4,331	-3,236	-3,362
Miscellaneous	2,500	0	2,500
Does miscellaneous exceed 10% of Total I			
Total Receipts	**152,218**	**139,961**	**127,216**
Resources Available:	**231,985**	**193,224**	**143,309**
Expenditures:			
Administrative:			
Salaries & Wages	27,497	28,000	29,000
Contractual	67,663	75,000	70,000
Commodities	3,491	5,000	4,000
Capital Outlay	0	15,000	5,000
Fire Department:			
Salaries & Wages	4,750	7,000	5,000
Contractual	9,191	14,131	10,000
Commodities	0	3,000	3,000
Capital Outlay	2,685	7,000	5,000
Street Department:			
Salaries & Wages	0	0	0
Contractual	0	10,000	2,000
Commodities	5,796	4,000	6,000
Capital Outlay	0	9,000	35,000
Repairs/Maintenance - General	46,388		
Cash Reserve (2025 column)			
Miscellaneous	11,263		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**178,722**	**177,131**	**174,000**
Unencumbered Cash Balance Dec 31	53,263	16,093	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	180,500	177,131	174,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	174,000
		Tax Required	30,691
	Delinquent Comp Rate:	0.4%	129
		Amount of 2024 Ad Valorem Tax	30,820

CPA Summary

City of Iuka 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Fire	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	267
Receipts:			
Ad Valorem Tax	2,762	2,642	xxxxxxxxxxxxxxx
Delinquent Tax		0	
Motor Vehicle Tax	395	354	314
Recreational Vehicle Tax	9	14	10
16/20M Vehicle Tax	10	13	1
Commercial Vehicle Tax	230	244	175
Watercraft Tax		0	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(492)		-274
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	2,915	3,267	228
Resources Available:	2,915	3,267	495
Expenditures:			
Salaries & Wages	2,915	3,000	3,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,915	3,000	3,000
Unencumbered Cash Balance Dec 31	0	267	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,000	3,000	3,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,000
		Tax Required	2,505
	Delinquent Comp Rate:	0.4%	11
		Amount of 2024 Ad Valorem Tax	2,516

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	xxxxxxxxxxxxxxx
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 I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.4%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Iuka 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	16,285	20,394	14,614
Receipts:			
State of Kansas Gas Tax	4,109	4,220	4,220
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,109**	**4,220**	**4,220**
Resources Available:	**20,394**	**24,614**	**18,834**
Expenditures:			
Street Repair and Maint	0	10,000	18,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**10,000**	**18,000**
Unencumbered Cash Balance Dec 31	20,394	14,614	834
2023/2024/2025 Budget Authority Amount	13,097	10,000	18,000

Adopted Budget Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	244,244	264,421	269,421
Receipts:			
Charges to Customers	347,653	360,000	360,000
Reimbursed Expenses	19		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**347,672**	**360,000**	**360,000**
Resources Available:	**591,916**	**624,421**	**629,421**
Expenditures:			
Contractual	241,012	275,000	275,000
Personal Services	6,483		
Transfer to General	80,000	80,000	80,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**327,495**	**355,000**	**355,000**
Unencumbered Cash Balance Dec 31	264,421	269,421	274,421
2023/2024/2025 Budget Authority Amount	355,000	355,000	355,000

CPA Summary

City of Iuka 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	53,954	52,674	42,674
Receipts:			
Charges to Customers	18,720	16,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,720**	**16,000**	**18,000**
Resources Available:	**72,674**	**68,674**	**60,674**
Expenditures:			
Salaries & Wages	4,507	7,000	7,000
Contractual	15,493	9,000	10,000
Commodities		5,000	5,000
Capital Outlay		5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**20,000**	**26,000**	**27,000**
Unencumbered Cash Balance Dec 31	52,674	42,674	33,674
2023/2024/2025 Budget Authority Amoun	20,000	26,000	27,000

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	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Iuka
will meet on September 3rd, 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 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	178,722	14.160	177,131	14.294	174,000	30,820	16.589
Debt Service							
Library							
Special Fire	2,915	1.608	3,000	1.503	3,000	2,516	1.354
Special Highway			10,000		18,000		
Electric	327,495		355,000		355,000		
Water	20,000		26,000		27,000		
Totals	529,133	15.768	571,131	15.797	577,000	33,336	17.943
						*Revenue Neutral Rate***	*14.952*
Less: Transfers	80,000		80,000		80,000		
Net Expenditure	449,133		491,131		497,000		
Total Tax Levied	26,934		27,775		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,702,028		1,758,304		1,857,829		

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*

#REF!
City Official Title: Officers

State of Kansas
City

City of Iuka

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	27,444	14.772	3,362
Debt Service			0
Library			0
Special Fire	2,240	1.206	274
			0
			0
			0
TOTAL	29,684	15.978	3,636

2024 July 1 Valuation: 1,857,829

Valuation Factor: 1,857.829

Neighborhood Revitalization Subj to Rebate: 227,564

Neighborhood Revitalization factor: 227.564

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

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 3, 2024

Resolution No. 09032024

Governing Body Member	Yes	No	No Vote
D. Bowe	X		
Lynne Pearce	X		
Nathan Langsdorf	X		
Kevin Bowden	X		
Robert Hall	X		
TOTAL			

Certified:

_____

Resolution No. 09032024

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 14.952 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 3, 2024 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 14.952 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 3rd day of Sept 2024 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

TRI-COUNTY

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas
S.S
County of Kiowa / Pratt / Stafford

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.

Tri-County Tribune (formerly Pratt Tribune) is a publication that is a "legal newspaper" as that phrase is defined for the Cities and Counties of Kiowa, Pratt, and Stafford, 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:
Aug. 15, 2024

Notice ID: pnFrq2NVw74OaIyXilnR
Publisher ID: 2560340
Notice Name: City of Iuka Budget

PUBLICATION FEE: $103.95

Lori Sibley

Lori Sibley, Newspaper Operations Manager, Cherry Road Media

VERIFICATION

STATE OF KANSAS
COUNTIES OF PRATT, KIOWA, STAFFORD

Signed or attested before me on this

15 day of August, A.D. 2024

Rhonda Zinn

Rhonda, Zinn / Notary Public

My Commission Expires: HOLD FOR DATE

STATE OF KANSAS NOTARY PUBLIC

RHONDA ZINN
My Appointment Expires
June 2, 2026

Newspaper page size: Width: 9.49 in., Height: 20.50 in.

Published in
The Tri-County Tribune
Aug 15, 2024

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City of Iuka

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General	178,723	14.160	177,131	14.294	174,000	30,820	16.589
Debt Service							
Library							
Special Fire	2,915	1.608	3,001	1.503	3,000	2,546	1.354
Special Highway			0.00.0		18,000		
Electric	327,495		355,000		355,000		
Water	20,000		26,000		27,000		
Totals	529,133	15.768	571,131	15.797	577,000	33,336	17.943
						Revenue Neutral Rate**	14.935
Less: Transfers	80,000		80,000		80,000		
Net Expenditure	449,133		491,131		497,000		
Total Tax Levied	26,934		27,974		XXXXXXXXXXXXXXXXX		
Assessed Valuation	1,702,028		1,758,404		1,857,829		

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*

#REF!

City Official Title: Officers

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