City of Hiawatha 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	493,213	43,276	788	573	3,534	190
Debt Service						
Library	206,745	18,140	331	241	1,481	80
Industrial						
Parks & Rec	283,993	24,918	454	331	2,034	110
Employee Benefits	329,873	28,944	528	384	2,363	127
TOTAL	1,313,824	115,278	2,101	1,529	9,412	507

County Treas Motor Vehicle Estimate	115,278				
County Treas Recreational Vehicle Estimate		2,101			
County Treas 16/20M Vehicle Estimate			1,529		
County Treas Commercial Vehicle Tax Estimate				9,412	
County Treas Watercraft Tax Estimate					507

Motor Vehicle Factor	0.08774				
Recreational Vehicle Factor		0.00160			
16/20M Vehicle Factor			0.00116		
Commercial Vehicle Factor				0.00716	
Watercraft Factor					0.00039

CERTIFICATE 2026

To the Clerk of Brown County , State of Kansas
We, the undersigned, officers of
City of Hiawatha
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 2026; and
(3) the Amounts(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, 16/20M Veh Tax		2			
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	1,987,319	413,154	11.246
Debt Service	10-113	8	850,470		
Library	12-1220	8	258,000	247,189	6.728
Industrial		9	210,000		
Parks & Rec		9	906,175	316,110	8.604
Employee Benefits		10	1,204,442	357,215	9.723
		10			
Special Highway		11	504,670		
Special Parks		11	7,671		
Special Streets		12	388,700		
Pool		12	150,388		
MVE Inspection		13	6,500		
History Center		13	56,500		
Post Lantern		14	91,742		
Land Bank		14			
Water		15	1,029,905		
Sewer		16	1,191,000		
Storm Water		17	79,000		
Airport		18	6,000		
Totals		xxxxx	8,928,482	1,333,669	36.301
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		19			
RNR Hearing Notice					30 738,347
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	35.772
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Sept 10, 2025

Nicole M Lee
County Clerk

Becky Shamburg
David L Middendorf
Laura Tollett
Governing Body

CPA Summary

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

City of Hiawatha 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
General Fund	Debt Service	31,071	-	-	12-825d
Idustrial	Debt Service	212,200	196,051	-	12-825d
Sewer	Debt Service	557,160	482,907	427,211	12-825d
Special Streets	Debt Service	277,210	277,200	303,700	12-825d
Water	Debt Service	219,710	122,833	119,922	12-825d
Post Lantern	Debt Service	94,570	-	-	12-197
Pool	Employee Benefits	6,479	14,367	14,367	12-16,102
Sewer	Employee Benefits	72,733	105,911	125,388	12-16,102
Water	Employee Benefits	85,160	134,929	174,719	12-16,102
Parks & Rec	Employee Benefits	111,223	76,016	76,663	12-16,102
Special Highway	Employee Benefits	50,000	78,648	79,443	12-16,102
Stormwater	Employee Benefits	10,000	-	-	12-16,102
General Fund	Capital Reserve	168,333	20,000	82,900	12-1,118
Special Parks & Rec	Capital Reserve	-	-	-	12-1,118
Parks & Rec	Capital Reserve	85,000	10,000	8,500	12-1,118
Special Highway	Capital Reserve	-	105,000	62,000	12-1,118
Stormwater	Capital Reserve	48,124	-	50,000	12-1,118
Pool	Capital Reserve	14,000	-	-	12-1,118
Water	Capital Reserve	20,500	20,500	72,000	12-1,118
Sewer	Capital Reserve	29,392	18,000	48,000	12-1,118
Industrial	Capital Reserve	-	-	15,400	12-1,118
Sewer	General Fund	89,530	20,000	-	12-825d
Water	General Fund	45,000	-	-	12-825d
Special Events	General Fund	-	-	-	79-2958
Water	Pool	40,000	40,000	-	12-825d
General Fund	Special Events	-	-	-	79-2958
Lake Fund	Special Parks & Rec.	5,367	-	-	79-2958
General Fund	Pool	35,000	-	-	12-825d
Water	General Fund	45,000	45,000	-	12-825d
Parks & Rec	Pool		35,000	70,000	12-825d
	Totals	2,352,762	1,802,362	1,730,213	
	Adjustments				
	Adjusted Totals	2,352,762	1,802,362	1,730,213	

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

City of Hiawatha

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011 Water Meters	8/17/2011	9/1/2026		400,000	125,000	Mar/Sept	Mar/Sept	3,563	30,000	0	0
Series 2012 Water	3/15/2012	8/1/2026	1.1-2.75	1,265,000	320,000	Feb/Aug	Feb/Aug	3,988	80,000	0	0
Series 2012 B (GO)	4/1/2012	9/1/2043	2.0-4.0	6,530,000	3,820,000	Mar/Sept	Mar/Sept	116,390	290,000	109,865	105,500
Series 2014 A - Sewer	1/28/2014	1/28/2054	2.75	998,000	857,177	Jan	Jan	23,081	18,368	22,576	18,873
Series 2016 A - Sewer	6/15/2016	6/15/2056	1.75	1,373,000	1,168,911	June	June	20,456	27,561	19,974	28,043
Series 2016 B - Sewer	6/15/2016	6/15/2056	1.75	93,000	81,011	June	June	1,386	1,867	1,353	1,899
Series 2019 - Water	2/14/2019	2/14/2059	1.75	1,885,000	1,749,762	Feb	Feb	30,085	35,919	29,374	36,548
Series 2021- Special Streets	6/17/2021	6/17/2051	2.25	6,000,000	5,712,401	July	July	125,192	152,008	121,722	155,428
KS Sewer Revolving Fund	4/19/2020	9/1/2026	1.50	309,177	187,936	Mar/Sept	Mar/Sept	1,659	62,641	718	63,584
KS Sewer Revolving Fund										54,826	
Series 2025 (GO)	3/6/2025	10/1/2045	3.5-5	1,082,378	0	Apr/Oct	Oct		0	45,187	35,000
Total G.O. Bonds					**14,022,197**			**325,800**	**698,364**	**405,595**	**444,875**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**14,022,197**			**325,800**	**698,364**	**405,595**	**444,875**

State of Kansas
City

City of Hiawatha

2026

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 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.**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Hiawatha
Brown County

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 2025	Proposed Year 2026
Ad Valorem	$200,543	$247,189
Delinquent Tax	$269	$269
Motor Vehicle Tax	$21,965	$18,140
Recreational Vehicle Tax	$348	$331
16/20M Vehicle Tax	$117	$241
TOTAL TAXES	$223,242	$266,170
Difference in Total Taxes:	$42,928	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$34,936,562	$36,728,179
Did Assessed Valuation Decrease?	No	
Levy Rate	5.918	6.730
Difference in Levy Rate:	0.812	
Qualify for grant: 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

City of Hiawatha 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	710,373	566,591	388,259
Receipts:			
Ad Valorem Tax	402,440	478,417	xxxxxxxxxxxxxxxx
Delinquent Tax	644	150	0
Motor Vehicle Tax	34,827	35,000	43,276
Recreational Vehicle Tax	631	600	788
16/20M Vehicle Tax	0	1	573
Commercial Vehicle Tax	2,747	3,012	3,534
Watercraft Tax	0	0	190
Gross Earning (Intangible) Tax	0	0	0
Redemption Distribution	10,442	11,706	10,000
Franchise tax	246,138	265,732	250,000
Fire Contracts	24,880	30,882	30,882
Fines/Fees	48,921	41,459	40,000
Licenses	10,825	9,976	9,000
Permit Fees	7,563	8,983	7,000
Accident Reports	650	486	400
Animal Tags	2,205	3,850	650
Animal Pick-up	100	375	750
Reimbursables	374,830	20,000	20,000
Charges for Services	1,151	2,229	1,000
Land/Tower Space Rent	28,474	17,000	17,000
County Sales Tax	365,414	338,779	330,000
Use Tax	458,094	426,027	360,000
Guest Tax	15,172	20,875	12,000
HIA Hotel Admin Fees	0	0	0
Local Alcoholic Liquor	3,588	4,600	5,369
Misc	-146	100	0
Transfer from Water	0	0	0
Transfer from Sewer	89,530	0	0
Donations	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	20,041	49,219	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,149,161**	**1,769,458**	**1,192,412**
Resources Available:	**2,859,534**	**2,336,049**	**1,580,671**

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2024	Estimate for 2025	Year for 2026
Resources Available:	2,859,534	2,336,049	1,580,671
Expenditures:			
ADMINISTRATION	763,883	871,928	887,527
POLICE	896,893	759,202	824,910
FIRE	316,153	103,973	101,912
MUNICIPAL COURT	79,347	79,602	86,948
LIGHTS	83,781	66,343	71,022
CODE ENFORCEMENT	152,886	66,742	15,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
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)	2,292,943	1,947,790	1,987,319
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,292,943**	**1,947,790**	**1,987,319**
Unencumbered Cash Balance Dec 31	566,591	388,259	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,335,622	1,999,469	1,987,319
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,987,319
		Tax Required	406,648
	Delinquent Comp Rate:	1.6%	6,506
		Amount of 2025 Ad Valorem Tax	413,154

CPA Summary

City of Hiawatha 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
ADMINISTRATION			
Salaries	201,962	192,916	286,327
Contractual	129,485	294,164	200,300
Commodities	30,097	24,419	25,900
Capital Outlay	0	0	0
Cash Reserve	327,339	336,010	324,000
Transfers Out	75,000	24,419	51,000
Total	**763,883**	**871,928**	**887,527**
POLICE			
Salaries	580,871	570,159	582,701
Contractual	112,299	124,465	149,509
Commodities	38,223	44,578	55,200
Capital Outlay	21,500	0	0
Transfers Out	144,000	20,000	37,500
Total	**896,893**	**759,202**	**824,910**
FIRE			
Salaries	32,369	32,856	34,000
Contractual	50,502	53,164	49,412
Commodities	6,069	7,455	11,500
Capital Outlay	23,442	10,498	7,000
Transfers Out	203,771		
Total	**316,153**	**103,973**	**101,912**
MUNICIPAL COURT			
Salaries	47,637	49,194	52,448
Contractual	31,555	30,258	34,300
Commodities	155	150	200
Capital Outlay	0	0	0
Total	**79,347**	**79,602**	**86,948**
LIGHTS			
Salaries	10,916	0	0
Contractual	60,447	61,125	65,772
Commodities	8,418	5,218	5,250
Capital Outlay	4,000	0	0
Total	**83,781**	**66,343**	**71,022**
CODE ENFORCEMENT			
Salaries	58,959	57,942	0
Contractual	93,927	8,800	15,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**152,886**	**66,742**	**15,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**2,292,943**	**1,947,790**	**1,987,319**

City of Hiawatha 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**2,292,943**	**1,947,790**	**1,987,319**
Grand Total	**2,292,943**	**1,947,790**	**1,987,319**

(Note: Should agree with general sub-totals.)

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	569,536	570,988	570,988
Receipts:			
Ad Valorem Tax	67	0	xxxxxxxxxxxxxxx
Delinquent Tax	1	0	0
Motor Vehicle Tax	719	0	
Recreational Vehicle Tax	10	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0		
Watercraft Tax	0	0	
Redemption Distribution	655	0	0
Transfers	1,087,609	1,078,991	850,470
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,089,061**	**1,078,991**	**850,470**
Resources Available:	**1,658,597**	**1,649,979**	**1,421,458**
Expenditures:			
Interest	355,460	325,802	405,595
Principal	732,149	753,189	444,875
Cash Basis Provision			
Contractual			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,087,609**	**1,078,991**	**850,470**
Unencumbered Cash Balance Dec 31	570,988	570,988	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	1,085,142	1,078,991	850,470
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	850,470
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	620	-14,480	-9,338
Receipts:			
Ad Valorem Tax	166,977	200,543	xxxxxxxxxxxxxxx
Delinquent Tax	293	269	269
Motor Vehicle Tax	18,719	21,965	18,140
Recreational Vehicle Tax	348	348	331
16/20M Vehicle Tax	0	117	241
Commercial Vehicle Tax	1,550	2,500	1,481
Watercraft Tax	0	0	80
Redemption Distribution	4,370	5,400	3,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**192,257**	**231,142**	**24,042**
Resources Available:	**192,877**	**216,662**	**14,704**
Expenditures:			
Library Board	207,357	226,000	258,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**207,357**	**226,000**	**258,000**
Unencumbered Cash Balance Dec 31	-14,480	-9,338	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	201,510	226,000	258,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	258,000
See Tab B See Tab D		Tax Required	243,296
	Delinquent Comp Rate:	1.6%	3,893
		Amount of 2025 Ad Valorem Tax	247,189

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	88,082	84,093	62,507
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
City Sales Tax	211,511	193,914	210,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**211,511**	**193,914**	**210,000**
Resources Available:	**299,593**	**278,007**	**272,507**
Expenditures:			
Personal Services	0	0	0
Contractual	3,300	3,300	3,300
Commodities	0	0	156,300
Appropriation to HFED	0	0	35,000
Transfers Out	212,200	212,200	15,400
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**215,500**	**215,500**	**210,000**
Unencumbered Cash Balance Dec 31	84,093	62,507	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	215,500	199,351	210,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,000
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Parks & Rec**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	193,648	233,837	291,846
Receipts:			
Ad Valorem Tax	339,449	275,473	xxxxxxxxxxxxxxx
Delinquent Tax	539	422	0
Motor Vehicle Tax	25,702	24,533	24,918
Recreational Vehicle Tax	472	138	454
16/20M Vehicle Tax	0	1	331
Commercial Vehicle Tax	2,130	1,800	2,034
Watercraft Tax	0	0	110
Sales Tax	229,588	228,165	220,000
Charges for Services	60,517	64,329	52,350
Interest	0	0	3,000
Redemption Distribution	5,519	2,313	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**663,916**	**597,174**	**303,197**
Resources Available:	**857,564**	**831,011**	**595,043**
Expenditures:			
Recreation	106,956	80,578	475,502
Parks	180,502	178,839	76,700
Fisher Center	181,689	146,433	70,023
Cash Reserve	154,580	133,315	283,950
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	623,727	539,165	906,175
Unencumbered Cash Balance Dec 31	233,837	291,846	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	691,245	712,830	906,175
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	906,175
		Tax Required	311,132
	Delinquent Comp Rate:	1.6%	4,978
		Amount of 2025 Ad Valorem Tax	316,110

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	336,193	244,851	307,059
Receipts:			
Ad Valorem Tax	323,424	319,977	xxxxxxxxxxxxxxxx
Delinquent Tax	533	0	275
Motor Vehicle Tax	45,922	31,025	28,944
Recreational Vehicle Tax	837	1,150	528
16/20M Vehicle Tax	0	0	384
Commercial Vehicle Tax	3,525	3,481	2,363
Watercraft Tax	0	0	127
Transfers	193,330	401,657	450,170
Reimbursed Expenses	4,343	35,729	55,002
Redemption Distribution	10,413	8,712	8,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**582,327**	**801,731**	**545,793**
Resources Available:	**918,520**	**1,046,582**	**852,852**
Expenditures:			
Life, Health & Accident Ins	299,430	352,823	485,388
KPERS	159,050	163,394	159,102
Employer FICA	134,436	135,543	162,749
Vision Dental	24,263	28,876	33,352
Workman's Comp	43,228	48,412	48,412
Unemployment	13,262	10,475	14,039
Cash Reserve (2026 column)			301,400
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**673,669**	**739,523**	**1,204,442**
Unencumbered Cash Balance Dec 31	244,851	307,059	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,091,154	1,035,083	1,204,442
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,204,442
		Tax Required	351,590
	Delinquent Comp Rate:	1.6%	5,625
		Amount of 2025 Ad Valorem Tax	357,215

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	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 Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.6%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Hiawatha 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	617,406	581,341	577,851
Receipts:			
State of Kansas Gas Tax	87,164	84,670	84,670
County Transfers Gas		0	0
Sale of Property	44,137	0	0
City Sales Tax	450,177	413,152	420,000
Reimbursed Expenses			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**581,478**	**497,822**	**504,670**
Resources Available:	**1,198,884**	**1,079,163**	**1,082,521**
Expenditures:			
Personnel Services	194,433	197,392	152,611
Comtractual	66,465	40,425	62,365
Commodities	50,240	75,235	77,200
Capital Outlay	6,405	4,612	70,051
Transfers	300,000	183,648	142,443
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**617,543**	**501,312**	**504,670**
Unencumbered Cash Balance Dec 31	581,341	577,851	577,851
2024/2025/2026 Budget Authority Amoun	663,179	564,359	504,670

0

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,645	7,100	7,100
Receipts:			
Transfer from Lake Fund	5,367		
Liquor Tax	3,588	2,000	7,671
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,955**	**2,000**	**7,671**
Resources Available:	**32,600**	**9,100**	**14,771**
Expenditures:			
Commodities	2,500	2,000	7,671
Transfer to Capital Reserve	23,000	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,500**	**2,000**	**7,671**
Unencumbered Cash Balance Dec 31	7,100	7,100	7,100
2024/2025/2026 Budget Authority Amoun	25,500	2,000	7,671

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Streets**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,110,674	1,256,485	1,401,120
Receipts:			
City Sales Tax	423,021	421,835	400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**423,021**	**421,835**	**400,000**
Resources Available:	**1,533,695**	**1,678,320**	**1,801,120**
Expenditures:			
Transfer to Debt Service	277,210	277,200	303,700
Capital			85,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**277,210**	**277,200**	**388,700**
Unencumbered Cash Balance Dec 31	1,256,485	1,401,120	1,412,420
2024/2025/2026 Budget Authority Amoun	277,210	277,200	388,700

Adopted Budget

Pool	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	134,570	142,065	165,650
Receipts:			
Concession Income	13,967	15,363	50,000
Lessons, Passes, Rentals	37,355	30,021	30,750
Reimbursed Exsspenses	446		
Transfers	80,000	80,000	70,000
Interest on Idle Funds	1,478	2,006	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**133,246**	**127,390**	**152,250**
Resources Available:	**267,816**	**269,455**	**317,900**
Expenditures:			
Personnel Services	72,454	44,900	79,340
Comtractual	21,452	26,444	33,900
Commodities	23,845	17,513	22,200
Capital Outlay	8,000	14,948	14,948
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**125,751**	**103,805**	**150,388**
Unencumbered Cash Balance Dec 31	142,065	165,650	167,512
2024/2025/2026 Budget Authority Amoun	130,723	137,112	150,388

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **MVE Inspection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,568	30,248	36,858
Receipts:			
MVE Inspection Fees	6,680	6,610	6,500
Reimbursed Expenses	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,680**	**6,610**	**6,500**
Resources Available:	**30,248**	**36,858**	**43,358**
Expenditures:			
Officer Equipment	0	0	6,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**6,500**
Unencumbered Cash Balance Dec 31	30,248	36,858	36,858
2024/2025/2026 Budget Authority Amount	15,000	6,500	6,500

Adopted Budget

History Center	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,832	33,818	35,171
Receipts:			
Revenue From Trust Fund	34,869	27,548	27,548
Reimbursement		3,423	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**34,869**	**30,971**	**27,548**
Resources Available:	**62,701**	**64,789**	**62,719**
Expenditures:			
Historical Society Distribution	10,461	9,000	9,000
Insurance	5,878	10,407	6,500
Building Maintenance	12,260	8,127	36,000
Housekeeping	284	2,084	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,883**	**29,618**	**56,500**
Unencumbered Cash Balance Dec 31	33,818	35,171	6,219
2024/2025/2026 Budget Authority Amount	33,790	33,790	56,500

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Post Lantern**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	87,693	87,693	87,693
Receipts:			
Fund Balance			87,693
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**87,693**
Resources Available:	**87,693**	**87,693**	**175,386**
Expenditures:			
Capital Outlay	0	0	91,742
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**91,742**
Unencumbered Cash Balance Dec 31	87,693	87,693	83,644
2024/2025/2026 Budget Authority Amount	5,153	0	91,742

Adopted Budget

Land Bank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,281	5,281	5,281
Receipts:			
Transfer from General Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**5,281**	**5,281**	**5,281**
Expenditures:			
Personnel			
Contractual			
Commodities			
Capital Outlay			
Transfers Out			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	5,281	5,281	5,281
2024/2025/2026 Budget Authority Amount	5,000	0	0

CPA Summary

City of Hiawatha 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	770,728	552,724	451,189
Receipts:			
Sales to Customers	960,173	950,044	1,003,005
Reimbursed Expenses	2,024	1,057	
Taps & Reconnections	7,585	7,624	8,500
Penalty	9,645	8,285	8,200
ISF Fees	150	250	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**979,577**	**967,260**	**1,019,905**
Resources Available:	**1,750,305**	**1,519,984**	**1,471,094**
Expenditures:			
Personnel Expenses	305,640	323,939	325,866
Contractual	219,752	257,436	220,941
Commodities	150,480	179,474	110,400
Capital Outlay	217,952	1,825	0
Transfers Out	303,757	306,121	372,698
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,197,581**	**1,068,795**	**1,029,905**
Unencumbered Cash Balance Dec 31	552,724	451,189	441,189
2024/2025/2026 Budget Authority Amount	1,210,606	1,002,900	1,029,905

See Tab C

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	379,640	259,655	265,603
Receipts:			
Sales to Customers	1,158,620	1,165,789	1,175,000
Reimbursed Expenses	1,966	197	
Taps	250	250	500
Penalty	14,526	10,000	7,500
ISF Fees	150	165	
Sale of Effluent Water	6,000	6,000	6,000
Interest on Idle Funds	1,699	1,943	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,183,211**	**1,184,344**	**1,191,000**
Resources Available:	**1,562,851**	**1,443,999**	**1,456,603**
Expenditures:			
Personnel Expenses	240,297	266,084	269,220
Contractual	224,734	247,580	281,381
Commodities	23,982	37,914	35,800
Capital Outlay	15,272	0	4,000
Transfers Out	798,911	626,818	600,599
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,303,196**	**1,178,396**	**1,191,000**
Unencumbered Cash Balance Dec 31	259,655	265,603	265,603
2024/2025/2026 Budget Authority Amount	1,351,369	1,167,213	1,191,000

See Tab C

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	101,384	101,176	120,760
Receipts:			
Charges to Users	78,943	77,592	78,000
Reimbursed Expenses			
Penalty	906	930	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,849**	**78,522**	**79,000**
Resources Available:	**181,233**	**179,698**	**199,760**
Expenditures:			
Personnel Expenses	6,559	0	0
Contractual	280	0	0
Commodities	554	48,084	29,000
Capital Outlay	2,664	10,854	0
Transfers Out	70,000	0	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,057**	**58,938**	**79,000**
Unencumbered Cash Balance Dec 31	101,176	120,760	120,760
2024/2025/2026 Budget Authority Amount	97,540	79,000	79,000

CPA Summary

City of Hiawatha 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	88,816	66,151	65,536
Receipts:			
Reimburse Fund	0	0	0
Land Rent	11,708	23,415	23,415
Hangar Rent	5,400	5,400	5,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,108**	**28,815**	**28,815**
Resources Available:	**105,924**	**94,966**	**94,351**
Expenditures:			
Contractual	34,416	7,721	6,000
Commodities	29	0	0
Capital Outlay	5,328	21,709	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,773**	**29,430**	**6,000**
Unencumbered Cash Balance Dec 31	66,151	65,536	88,351
2024/2025/2026 Budget Authority Amount	61,077	27,585	6,000

See Tab C

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of

City of Hiawatha

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 Year 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	2,292,943	13.693	1,947,790	14.117	1,987,319	413,154	11.249
Debt Service	1,087,609		1,078,991		850,470		
Library	207,357	6.196	226,000	5.918	258,000	247,189	6.730
Industrial	215,500		215,500		210,000		
Parks & Rec	623,727	11.553	539,165	8.129	906,175	316,110	8.607
Employee Benefits	673,669	10.994	739,523	9.442	1,204,442	357,215	9.726
Special Highway	617,543		501,312		504,670		
Special Parks	25,500		2,000		7,671		
Special Streets	277,210		277,200		388,700		
Pool	125,751		103,805		150,388		
MVE Inspection					6,500		
History Center	28,883		29,618		56,500		
Post Lantern					91,742		
Land Bank							
Water	1,197,581		1,068,795		1,029,905		
Sewer	1,303,196		1,178,396		1,191,000		
Storm Water	80,057		58,938		79,000		
Airport	39,773		29,430		6,000		
Totals	8,796,299	42.436	7,996,463	37.606	8,928,482	1,333,669	36.312
						*Revenue Neutral Rate***	*35.772*
Less: Transfers	2,352,762		1,802,362		1,730,213		
Net Expenditure	6,443,537		6,194,101		7,198,269		
Total Tax Levied	1,313,824		1,313,824		xxxxxxxxxxxxxxx		
Assessed Valuation	30,959,502		34,936,562		36,728,179		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	14,450,023		14,022,197		14,022,197		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	104,049		0		0		
Total	14,554,072		14,022,197		14,022,197		

*Tax rates are expressed in mills

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

City of Hiawatha
City Official Title: Brad Scott - City Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Hiawatha

will meet on September 8,2025 at 5:35 PM at 701 Oregon Street 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, 701 Oregon Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 Year 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	2,292,943	13.693	1,947,790	14.117	1,987,319	413,154	11.249
Debt Service	1,087,609		1,078,991		850,470		
Library	207,357	6.196	226,000	5.918	258,000	247,189	6.730
Industrial	215,500		215,500		210,000		
Parks & Rec	623,727	11.553	539,165	8.129	906,175	316,110	8.607
Employee Benefits	673,669	10.994	739,523	9.442	1,204,442	357,215	9.726
Special Highway	617,543		501,312		504,670		
Special Parks	25,500		2,000		7,671		
Special Streets	277,210		277,200		388,700		
Pool	125,751		103,805		150,388		
MVE Inspection					6,500		
History Center	28,883		29,618		56,500		
Post Lantern					91,742		
Land Bank							
Water	1,197,581		1,068,795		1,029,905		
Sewer	1,303,196		1,178,396		1,191,000		
Storm Water	80,057		58,938		79,000		
Airport	39,773		29,430		6,000		
Totals	8,796,299	42.436	7,996,463	37.606	8,928,482	1,333,669	36.312
						*Revenue Neutral Rate***	*35.772*
Less: Transfers	2,352,762		1,802,362		1,730,213		
Net Expenditure	6,443,537		6,194,101		7,198,269		
Total Tax Levied	1,313,824		1,313,824		xxxxxxxxxxxxxxxxx		
Assessed Valuation	30,959,502		34,936,562		36,728,179		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	14,450,023		14,022,197		14,022,197		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	104,049		0		0		
Total	14,554,072		14,022,197		14,022,197		

*Tax rates are expressed in mills

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

City of Hiawatha

City Official Title: Brad Scott - City Administrator

Resolution No. 2025-10

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

WHEREAS, the Revenue Neutral Rate for the City of Hiawatha was calculated as 35.772 mills by the Brown County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hiawatha, 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 HIAWATHA:

The City of Hiawatha shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.772 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 8th day of September 2025 and **SIGNED** by the Mayor.

Rebecca Shamburg

Rebecca Shamburg, Mayor

Attested:

Dawn M. Boyles

Dawn M. Boyles, City Clerk

CITY OF HIAWATHA SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the City of Hiawatha To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 09/08/2025
Resolution No. 2025-10

Governing Body Member	Yes	No	No Vote
Mayor Becky Shamburg	X		
Commissioner Dave Middendorf	X		
Commissioner Tom Martin	X		
Commissioner Brian Shefferd	X		
Commissioner Laura Tollefson	X		
TOTAL	**5**	**0**	**0**

Certified: Dawn M Boyles

CITY OF HIAWATHA SEAL KANSAS

HIAWATHA
WORLD

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Hiawatha World
607 Utah St, Hiawatha, KS 66434
(785) 742-2111

State of Florida, County of Broward, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hiawatha World, a newspaper of general circulation, printed and published in Hiawatha, Brown County, Kansas; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates.

Publication Dates:
- Aug 28, 2025

Notice ID: 4zwFZ9K01FS82FESrzW9

Notice Name: 2026 Combined Budget Hearing Notice

Publication Fee: $78.04

Ankit Sachdeva

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 21, 2028

VERIFICATION

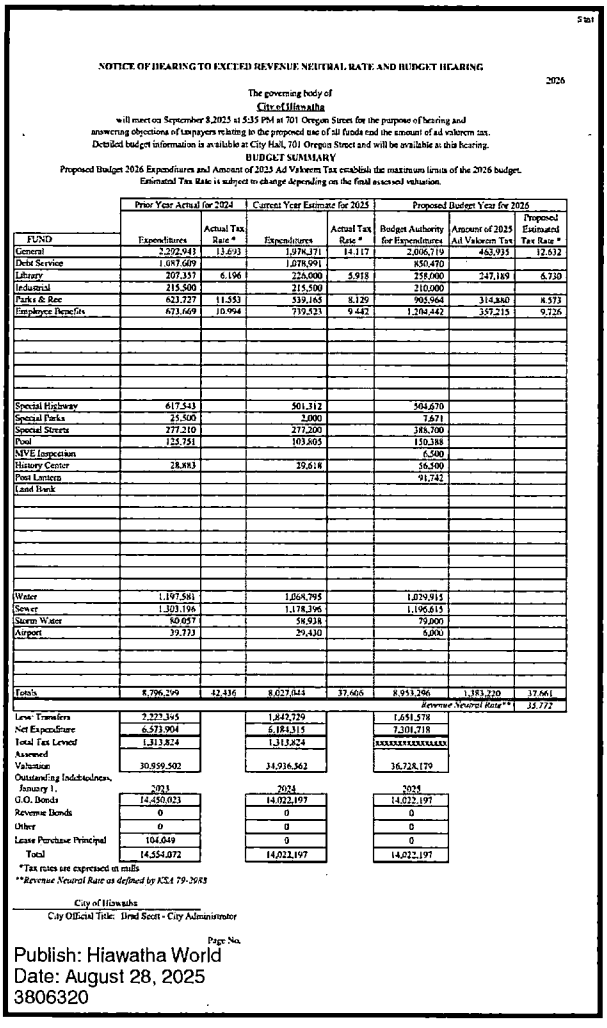
State of Florida
County of Broward

Signed or attested before me on this: 08/28/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.



State

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Hiawatha

will meet on September 8,2025 at 5:35 PM at 701 Oregon Street 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, 701 Oregon Street and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 Year 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	2,092,943	13.693	1,976,171	14.117	2,006,719	463,935	12.632
Debt Service	1,067,609		1,078,991		850,470		
Library	207,357	6.196	224,000	5.918	258,000	247,189	6.730
Industrial	215,500		215,500		210,000		
Parks & Rec	623,727	11.553	539,165	8.129	905,964	314,880	8.573
Employee Benefits	673,669	10.994	739,523	9.442	1,204,442	357,215	9.726
Special Highway	617,543		501,312		504,670		
Special Parks	25,500		2,000		7,671		
Special Streets	277,210		277,200		388,700		
Pool	125,751		103,805		150,388		
MVE Inspection					6,500		
History Center	28,883		29,618		56,500		
Post Lantern					91,742		
Land Bank							
Water	1,197,581		1,068,795		1,079,915		
Sewer	1,303,196		1,178,396		1,196,815		
Storm Water	80,057		58,938		79,000		
Airport	39,733		29,430		6,000		
Totals	8,796,299	42.436	8,027,044	37.606	8,953,296	1,383,220	37.661
						*Revenue Neutral Rate***	*35.772*
Less: Transfers	2,222,395		1,842,729		1,651,578		
Net Expenditure	6,573,904		6,184,315		7,301,718		
Total Tax Levied	1,313,824		1,313,824		xxxxxxxxxxxxxxxxx		
Assessed Valuation	30,959,502		34,936,562		36,728,179		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	14,450,023		14,022,197		14,022,197		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	104,049		0		0		
Total	14,554,072		14,022,197		14,022,197		

*Tax rates are expressed in mills

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

City of Hiawatha

City Official Title: Brad Scott - City Administrator

Page No.

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Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Hiawatha **, HEREBY NOTIFIES THE** Brown **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 41.926. The date of our hearing is September 8, 2025 at 5:35 AM/PM and will be held at City Hall. 2nd Floor in Hiawatha, Kansas.

☐ 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, 2025.

WITNESS my hand and official seal on July 14, 2025.

(Seal)



Dawn M Boyles

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.