

CERTIFICATE
To the Clerk of Jewell, State of Kansas
We, the undersigned, officers of

Mankato

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 Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
		Page No.			
Allocation of MVT, RVT, and 16/20M Vehicle T		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	593,000	201,774	
Debt Service	10-113	8			
Library	12-1220	8	25,117	18,890	
Employee Benefits		9	191,600	33,288	
Special Street Maintenance		9	48,000	34,225	
Special Highway		10	143,600		
Noxious Weed		10	3,737		
Special Law and Fire Eq.		11	170,000		
Special Sales Tax Inf.		11	659,764		
Special Parks and Rec.		12	18,040		
Economic Development		12	424,700		
Electric Utility		13	1,750,750		
Water Utility		14	778,359		
Sewer Utility		15	347,432		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	5,154,099	288,176	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice					
Neighborhood Revitalization					
					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 64.541

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2024

County Clerk



Governing Body

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	200,855	32,202	1,010	525	655	392
Debt Service						
Library	18,890	3,029	95	49	62	37
Employee Benefits	42,413	6,800	213	111	138	83
Special Street Maintenance	16,528	2,650	83	43	54	32
TOTAL	278,686	44,681	1,401	728	909	544

County Treas Motor Vehicle Estimate	<u>44,681</u>				
County Treas Recreational Vehicle Estimate		<u>1,401</u>			
County Treas 16/20M Vehicle Estimate			<u>728</u>		
County Treas Commercial Vehicle Tax Estimate				<u>909</u>	
County Treas Watercraft Tax Estimate					<u>544</u>

Motor Vehicle Factor	<u>0.16033</u>				
Recreational Vehicle Factor		<u>0.00503</u>			
16/20M Vehicle Factor			<u>0.00261</u>		
Commercial Vehicle Factor				<u>0.00326</u>	
Watercraft Factor					<u>0.00195</u>

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

Budgeted Year: 2025

Library found in: Mankato
Jewell

As provided in KSA 75-2553 *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	Proposed Year
	<u>2024</u>	<u>2025</u>
Ad Valorem Tax	\$18,890	\$18,890
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$2,944	\$3,029
Recreational Vehicle Tax	\$90	\$95
16/20M Vehicle Tax	<u>\$74</u>	<u>\$49</u>
TOTAL TAXES	\$21,998	\$22,063
Difference in Total Taxes:	\$65	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$3,970,013	\$4,317,966
Did Assessed Valuation Decrease?	No	
Levy Rate	4.753	4.375
Difference in Levy Rate:	(0.378)	
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

Mankato

2025

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Salaries	89,031	60,000	70,000
Contractual	91,226	75,000	85,000
Commodities	9,433	25,000	25,000
Capital Outlay			
Miscellaneous Expense	10,338	10,000	9,500
FICA	78,955	40,000	40,000
Sales Tax	47,105	45,000	55,000
Total	326,088	255,000	284,500
Street and Alley			
Salaries	29,497	30,000	32,500
Contractual	22,146	5,000	5,500
Commodities	9,495	7,500	7,500
Capital Outlay			
Total	61,138	42,500	45,500
Park			
Salaries	20,385	32,500	35,000
Contractual	5,683	6,000	2,500
Commodities	3,791	7,500	7,500
Capital Outlay			
Total	29,858	46,000	45,000
Fire			
Salaries	2,475	2,500	3,000
Contractual	43,889	30,000	35,000
Commodities	9,788	15,000	15,000
Capital Outlay			
Total	56,152	47,500	53,000
Law Enforcement			
Salaries			
Contractual	53,066	60,000	60,000
Commodities			
Capital Outlay			
Total	53,066	60,000	60,000
Community Center			
Salaries	3,659	4,000	5,000
Contractual	23,195	15,000	17,500
Commodities	1,250	12,000	12,500
Capital Outlay			
Total	28,105	31,000	35,000
Airport			
Salaries	261	500	2,500
Contractual	1,179	1,000	1,000
Commodities	43	100	2,500
Capital Outlay			
Total	1,483	1,600	6,000
Capital Outlay			
Capital Outlay			55,000
Rev. Neutral Rate Hearing Costs			1,500
Total	0	0	56,500
Page Total	555,890	483,600	585,500

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

Mankato

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	XXXXXXXXXXXXXXXXXX
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% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 4.0%			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	8,802	9,313	3,682
Receipts:			
Ad Valorem Tax	16,276	18,890	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	929	2,944	3,029
Recreational Vehicle Tax	34	90	95
16/20M Vehicle Tax	68	74	49
Commercial Vehicle Tax	15	117	62
Watercraft Tax	20	24	37
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,342	22,139	3,272
Resources Available:	26,144	31,452	6,954
Expenditures:			
Contractual	16,831	27,770	25,117
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	16,831	27,770	25,117
Unencumbered Cash Balance Dec 31	9,313	3,682	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	25,270	27,770	25,117
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			25,117
Tax Required			18,163
Delinquent Comp Rate: 4.0%			727
Amount of 2024 Ad Valorem Tax			18,890

CPA Summary

Mankato

2025

FUND PAGE FOR FUNDS WITH A 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	13,040	73,740	23,447
Receipts:			
Ad Valorem Tax	29,345	42,413	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	1,332	6,609	6,800
Recreational Vehicle Tax	52	202	213
16/20M Vehicle Tax	1	166	111
Commercial Vehicle Tax	36	263	138
Watercraft Tax	90	54	83
Transfers In	33,000	60,000	138,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	63,857	109,707	145,345
Resources Available:	76,897	183,447	168,792
Expenditures:			
Employee Retirement	1,753	51,000	55,000
Health Insurance	1,403	103,000	110,000
Social Security		0	0
Unemployment		2,500	2,600
Workers Compensation		3,500	4,000
Cash Reserve (2025 column)			20,000
Miscellaneous			0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,156	160,000	191,600
Unencumbered Cash Balance Dec 31	73,740	23,447	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	109,835	208,000	191,600
Non-Appropriated Balance			9,200
Total Expenditure/Non-Appr Balance			200,800
Tax Required			32,008
Delinquent Comp Rate: 4.0%			1,280
Amount of 2024 Ad Valorem Tax			33,288

Adopted Budget Special Street Maintenance	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,126	40,289	10,279
Receipts:			
Ad Valorem Tax	10,545	16,528	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	820	2,576	2,650
Recreational Vehicle Tax	30	79	83
16/20M Vehicle Tax	59	65	43
Commercial Vehicle Tax	4,955	103	54
Watercraft Tax	19	21	32
Interest on Idle Funds		1,500	1,950
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,429	20,872	4,812
Resources Available:	41,555	61,161	15,091
Expenditures:			
Contractual	1,266		
Commodities		50,882	48,000
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,266	50,882	48,000
Unencumbered Cash Balance Dec 31	40,289	10,279	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	32,640	59,800	48,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			48,000
Tax Required			32,909
Delinquent Comp Rate: 4.0%			1,316
Amount of 2024 Ad Valorem Tax			34,225

CPA Summary

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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	167,976	191,289	116,529
Receipts:			
State of Kansas Gas Tax	22,656	22,240	22,080
County Transfers Gas		0	0
Interest on Idle Funds	656	3,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,312	25,240	27,080
Resources Available:	191,289	216,529	143,609
Expenditures:			
Commodities		100,000	143,600
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	100,000	143,600
Unencumbered Cash Balance Dec 31	191,289	116,529	9
2023/2024/2025 Budget Authority Amount	171,943	171,943	143,600

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Noxious Weed			
Unencumbered Cash Balance Jan 1	3,737	3,737	3,738
Receipts:			
Delinquent Tax		1	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	1	0
Resources Available:	3,737	3,738	3,738
Expenditures:			
Transfer to General Fund			3,737
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	3,737
Unencumbered Cash Balance Dec 31	3,737	3,738	1
2023/2024/2025 Budget Authority Amount	3,879	3,879	3,737

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Law and Fire Eq.	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	147,203	158,671	162,671
Receipts:			
Fire District Maintenance Agreement	11,468	0	0
Interest on Idle Funds		4,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,468	4,000	8,000
Resources Available:	158,671	162,671	170,671
Expenditures:			
Capital Outlay	0	0	170,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	170,000
Unencumbered Cash Balance Dec 31	158,671	162,671	671
2023/2024/2025 Budget Authority Amount	114,122	112,122	170,000

Adopted Budget

Adopted Budget Special Sales Tax Inf.	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	464,928	442,091	549,764
Receipts:			
Local Sale Tax	152,722	107,674	110,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	152,722	107,674	110,000
Resources Available:	617,649	549,764	659,764
Expenditures:			
Contractual Expenses	52,810		
Capital Outlay	122,749		659,764
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	175,559	0	659,764
Unencumbered Cash Balance Dec 31	442,091	549,764	0
2023/2024/2025 Budget Authority Amount	414,248	464,248	659,764

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Rec.	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,853	11,653	12,303
Receipts:			
Rental	7,975	8,000	8,000
Rental Deposit Reimbursement	-3,175	-4,000	-4,000
Liquor and Alcohol Tax		1,650	1,737
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,800	5,650	5,737
Resources Available:	11,653	17,303	18,040
Expenditures:			
Commodities		5,000	12,400
Contractual			5,640
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	5,000	18,040
Unencumbered Cash Balance Dec 31	11,653	12,303	0
2023/2024/2025 Budget Authority Amount	1,822	6,000	18,040

Adopted Budget

Economic Development	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	343,434	361,771	381,571
Receipts:			
Loan Payments	37,491	35,000	35,000
Interest on Idle Funds		4,500	9,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,491	39,500	44,000
Resources Available:	380,926	401,271	425,571
Expenditures:			
Contractual	15,200	15,500	15,500
Commodities	196	200	200
Jewell County Development Corporation	3,759	4,000	4,000
Loans			405,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,155	19,700	424,700
Unencumbered Cash Balance Dec 31	361,771	381,571	871
2023/2024/2025 Budget Authority Amount	327,253	327,253	424,700

CPA Summary

Mankato

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	791,311	688,898	677,398
Receipts:			
Charges for Services	961,601	1,000,000	1,050,000
LIEP	8,284	8,500	8,500
Sales and Compensation Tax	40,066		
Penalties	212	200	200
Reimbursed Expenses	(1,483)		
Interest on Idle Funds	2,435	7,500	15,000
Miscellaneous	21	50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,011,136	1,016,250	1,073,750
Resources Available:	1,802,447	1,705,148	1,751,148
Expenditures:			
Personnel Services	165,151	236,000	240,000
Contractual	50,302	55,000	55,000
Commodities	95,175	95,000	95,000
Debt Service	260	250	250
Deposit Refund	1,342	1,500	1,500
Wholesale Energy Purchase	468,318	500,000	525,000
Sales and Compensating Tax			
Transfer to Equipment Reserve Fund			25,000
Transfer to General Fund	300,000	100,000	100,000
Transfer to Employee Benefit Fund	33,000	40,000	68,000
Capital Outlay		0	641,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,113,548	1,027,750	1,750,750
Unencumbered Cash Balance Dec 31	688,898	677,398	398
2023/2024/2025 Budget Authority Amount	1,799,923	1,965,747	1,750,750

CPA Summary

Mankato

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	455,326	390,015	410,856
Receipts:			
Charges for Services	293,201	310,000	324,000
Rural Water Bulk Sale	696	40,000	35,000
Penalties		200	
Sales and Compensating Use Tax		3,000	
Interest on Idle Funds		4,500	9,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	293,897	357,700	368,500
Resources Available:	749,223	747,715	779,356
Expenditures:			
Personnel Services	130,287	140,000	145,000
Contractual	56,453	75,000	80,000
Commodities	45,957	45,000	50,000
Protection Fee	133	1,500	1,500
Transfer to General Fund	100,000		25,000
Transfer to Employee Benefit Fund		12,500	42,000
Debt Service		57,859	57,859
Capital Outlay	26,377	5,000	372,000
Transfer to Equipment Reserve Fund			5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	359,208	336,859	778,359
Unencumbered Cash Balance Dec 31	390,015	410,856	997
2023/2024/2025 Budget Authority Amount	626,724	682,783	778,359

CPA Summary

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2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	216,100	156,241	150,741
Receipts:			
Charges for Services	188,133	189,000	190,000
Interest on Idle Funds		3,500	7,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	188,133	192,500	197,500
Resources Available:	404,233	348,741	348,241
Expenditures:			
Personnel Services	156,751	80,000	85,000
Contractual Services	76,550	75,000	50,000
Commodities	14,691	30,000	15,000
Transfer to Employee Benefit		13,000	28,000
Capital Outlay			69,000
Transfer to Equipment Reserve Fund			5,000
KDHE C01 Principal			55,929
KDHE C01 Interest			3,236
KDHE C02 Principal			10,651
KDHE C02 Interest			616
Transfer to General Fund			25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	247,992	198,000	347,432
Unencumbered Cash Balance Dec 31	156,241	150,741	809
2023/2024/2025 Budget Authority Amount	284,237	470,623	347,432

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Mankato

will meet on August 20th, 2024 at 7:00 PM at 217 S High Street - 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 217 S High Street - City Hall 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	555,890	48.946	483,600	50.540	593,000	201,774	46.729
Debt Service							
Library	16,831	4.652	27,770	4.753	25,117	18,890	4.375
Employee Benefits	3,156	8.321	160,000	10.672	191,600	33,288	7.709
Special Street Maintenance	1,266	4.273	50,882	4.159	48,000	34,225	7.926
Special Highway			100,000		143,600		
Noxious Weed					3,737		
Special Law and Fire Eq.					170,000		
Special Sales Tax Inf.	175,559				659,764		
Special Parks and Rec.			5,000		18,040		
Economic Development	19,155		19,700		424,700		
Electric Utility	1,113,548		1,027,750		1,750,750		
Water Utility	359,208		336,859		778,359		
Sewer Utility	247,992		198,000		347,432		
Non-Budgeted Funds-A	2,215,628						
Non-Budgeted Funds-B	4,408						
Totals	4,712,640	66.192	2,409,561	70.124	5,154,099	288,176	66.739
<i>Revenue Neutral Rate**</i>							<i>64.541</i>
Less: Transfers	400,000		165,499		306,737		
Net Expenditure	4,312,640		2,244,062		4,847,362		
Total Tax Levied	275,412		278,686		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,970,013		3,970,013		4,317,966		
Outstanding Indebtedness, January 1,							
	<u>2022</u>		<u>2023</u>		<u>2024</u>		
G.O. Bonds	1,771,000		1,771,000		1,771,000		
Revenue Bonds	0		0		0		
Other	38,757		0		1,557,353		
Lease Purchase Principal	1,809,757		40,673		0		
Total	3,619,514		1,811,673		3,328,353		

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

Anthony M. Roy
Official Title: City Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Mankato

will meet on August 20th, 2024 at 7:00 PM at 217 S. High Street - 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 217 S High Street - City Hall 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	555,890	48.946	483,600	50.540	593,000	201,774	46.729
Debt Service							
Library	16,831	4.652	27,770	4.753	25,117	18,890	4.375
Employee Benefits	3,156	8.321	160,000	10.672	191,600	33,288	7.709
Special Street Maintenance	1,266	4.273	50,882	4.159	48,000	34,225	7.926
Special Highway			100,000		143,600		
Noxious Weed					3,737		
Special Law and Fire Eq.					170,000		
Special Sales Tax Inf.	175,559				659,764		
Special Parks and Rec.			5,000		18,040		
Economic Development	19,155		19,700		424,700		
Electric Utility	1,113,548		1,027,750		1,750,750		
Water Utility	359,208		336,859		778,359		
Sewer Utility	247,992		198,000		347,432		
Non-Budgeted Funds-A	2,215,628						
Non-Budgeted Funds-B	4,408						
Totals	4,712,640	66.192	2,409,561	70.124	5,154,099	288,176	66.739

Revenue Neutral Rate**

Less: Transfers	400,000	165,499	306,737
Net Expenditure	4,312,640	2,244,062	4,847,362
Total Tax Levied	275,412	278,686	XXXXXXXXXXXXXXXXXXXX
Assessed Valuation	3,970,013	3,970,013	4,317,966
Outstanding Indebtedness:			
January 1	2022	2023	2024
G.O. Bonds	1,771,000	1,771,000	1,771,000
Revenue Bonds	0	0	0
Other	38,757	0	1,557,353
Lease Purchase Principal	1,809,757	40,673	0
Total	3,619,514	1,811,673	3,328,353

* Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KS4-79-2988

Anthony M. Roy
Official Title: City Administrator

Roll Call Vote

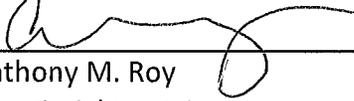
A Roll Call Vote of the Mankato City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 20th, 2024.

Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Sam Becker	X		
Rodney Payne	X		
George Hennion			— Absent
Kevin Ost	X		
Stuart Boyles	X		
Mayor Justin Schoonover			—
TOTAL	4	0	2

Certified:



Anthony M. Roy
City Clerk/City Administrator

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

WHEREAS, the Revenue Neutral Rate for the City of Mankato was calculated as 64.541 mills by the Jewell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 20th, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

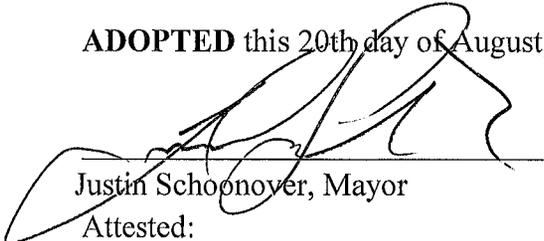
WHEREAS, the Governing Body of the City of Mankato, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The City of Mankato shall levy a property tax rate exceeding the Revenue Neutral Rate of 64.541 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 20th day of August, 2024 and **SIGNED** by the Mayor.


Justin Schoonover, Mayor

Attested:



Anthony M. Roy, City Clerk



AFFIDAVIT OF PUBLICATION



PO Box 305, Mankato, Kansas 66956
Phone: 402-879-3291 email: jer@ncken.com

STATE OF KANSAS, JEWELL COUNTY, SS:

William A. Blauvelt, being first duly sworn, deposes and says: That he is the publisher of the Jewell County Record, a weekly newspaper published in and of general circulation in Jewell County, Kansas, with a general paid circulation on a weekly basis in Jewell County Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least 50 times a year and has been published continuously and uninterruptedly in said county for a period of more than five years prior to the first publication notice; and has been admitted at the post-office of Mankato in said county as periodical class.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made on the 8th day of Aug, 2024 with subsequent publications being made on the following dates

Second publication on the _____ day of _____, 20____

Third publication on the _____ day of _____, 20____

Fourth publication on the _____ day of _____, 20____

Fifth publication on the _____ day of _____, 20____

Sixth publication on the _____ day of _____, 20____

Signed W A Blauvelt

Subscribed and sworn to before me on the 8th day of Aug, 2024

Printer (publication) Fee \$ 81.00 Total Publication Fees \$ 81.00

Notary Public Reta J. Boswell

