2026

CERTIFICATE

To the Clerk of Stafford County, State of Kansas

We, the undersigned, officers of

City of Macksville

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 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 Vehicle 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	435,000	202,099	80.437
Debt Service	10-113	8			
Library	12-1220	8	7,800	6,229	2.479
Special Highway		9	17,000		
Park Memorial		9	25,000		
Police		10	9,000		
Diversion		10	6,000		
Sewer		11	64,000		
Water		11	168,000		
Refuse		12	83,000		
Pool Service		12	51,000		
Non-Budgeted Funds-A		13			
Totals		xxxxxxx	865,800	208,328	82.916
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
2,512,525
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	78.664
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: 9-10 2025
Lisa C. Weber
County Clerk

Mary R Bate
Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

RECEIVED
SEP 10 2025

City of Macksville

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	191,215	31,584	343	5,295	578	166
Debt Service						
Library	6,229	1,029	11	173	19	5
TOTAL	197,444	32,613	354	5,468	597	171

County Treas Motor Vehicle Estimate 32,613
County Treas Recreational Vehicle Estimate 354
County Treas 16/20M Vehicle Estimate 5,468
County Treas Commercial Vehicle Tax Estimate 597
County Treas Watercraft Tax Estimate 171

Motor Vehicle Factor 0.16518
Recreational Vehicle Factor 0.00179
16/20M Vehicle Factor 0.02769
Commercial Vehicle Factor 0.00302
Watercraft Factor 0.00087

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	Machinery Reserve	10,000	5,000	5,000	12-1,117
General	Capital Improvement	0	5,000	5,000	12-1,118
Sewer	Sewer Reserve	30,000	30,000	30,000	12-825d
Water	Water Reserve	30,000	10,000	10,000	12-825d
	Totals	70,000	50,000	50,000	
	Adjustments*				
	Adjusted Totals	70,000	50,000	50,000	

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

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:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Fire Department Building	4/4/2022	72	2.50	75,000	43,537	11,583	11,583
John Deere Compact Track Loader	7/20/2023	60	7.25	73,598	58,753	9,813	9,813
Totals					**102,290**	**21,396**	**21,396**

***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 Macksville
Stafford County

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 2025	Proposed Year 2026
Ad Valorem Tax	$6,104	$6,229
Delinquent Tax	$485	$449
Motor Vehicle Tax	$857	$1,029
Recreational Vehicle Tax	$11	$11
16/20M Vehicle Tax	$147	$173
TOTAL TAXES	$7,604	$7,891
Difference in Total Taxes:	$287	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,506,733	$2,509,971
Did Assessed Valuation Decrease?	No	
Levy Rate	2.485	2.482
Difference in Levy Rate:	(0.003)	
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 from the

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	87,102	154,645	118,393
Receipts:			
Ad Valorem Tax	167,489	187,391	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,332	5,000	5,000
Motor Vehicle Tax	30,179	26,989	31,584
Recreational Vehicle Tax	373	344	343
16/20M Vehicle Tax	4,789	4,630	5,295
Commercial Vehicle Tax	853	1,128	578
Watercraft Tax		72	166
Gross Earning (Intangible) Tax			0
Special Assessments	525		
Local Sales Tax	47,923	46,000	46,000
Franchise Tax	17,259	17,000	17,000
Licenses	50	50	50
Animal Tags	687	500	500
Vehicle Registration	300	300	300
Demolition Permit		750	750
Farm Animal Permit	410	250	250
Charges for Services	420	400	400
Reimbursed Expense	6,122		
Sale of Apartments	121,572		
Interest on Idle Funds	28,265	15,000	10,000
Neighborhood Revitalization Rebate		-4,465	-1,707
Miscellaneous	6,614		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**442,162**	**301,339**	**116,509**
Resources Available:	**529,264**	**455,984**	**234,902**
Expenditures:			
Salaries	140,444	143,250	146,000
KPERS	12,430	12,675	13,000
FICA Expense	11,077	11,300	12,000
Unemployment Insurance	142	300	300
Insurance	38,415	40,000	40,000
Publications	479	600	600
Maintenance Contract	892	1,000	1,000
Dues	1,462	1,500	2,000
Professional Fees	60,540	15,000	15,000
Real Estate Taxes	4,288	5,000	5,000
Utilities	31,153	32,400	33,000
Fire Protection	4,676	5,000	5,000
Repairs and Supplies	28,292	30,284	32,000
Postage	1,613	1,886	2,000
Capital Outlay			5,000
Library Appropriation	4,500	5,000	5,000
Lease Payments	11,582	21,396	21,396
Transfer to Machinery Reserve	10,000	5,000	5,000
Transfer to Capital Outlay		5,000	5,000
Cash Reserve (2026 column)			85,704
Miscellaneous	12,634	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**374,619**	**337,591**	**435,000**
Unencumbered Cash Balance Dec 31	154,645	118,393	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	479,348	378,000	435,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	435,000
		Tax Required	200,098
	Delinquent Comp Rate:	1.0%	2,001
		Amount of 2025 Ad Valorem Tax	202,099

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	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	649	0	0
Receipts:			
Ad Valorem Tax	5,322	6,104	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	282	485	449
Motor Vehicle Tax	1,015	857	1,029
Recreational Vehicle Tax	12	11	11
16/20M Vehicle Tax	173	147	173
Commercial Vehicle Tax	27	36	19
Watercraft Tax		2	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-145	-53
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,831**	**7,497**	**1,633**
Resources Available:	**7,480**	**7,497**	**1,633**
Expenditures:			
Appropriation	7,480	7,497	7,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,480**	**7,497**	**7,800**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	7,500	7,500	7,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,800
		Tax Required	6,167
	Delinquent Comp Rate:	1.0%	62
		Amount of 2025 Ad Valorem Tax	6,229

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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	5,046	3,251	2,610
Receipts:			
State of Kansas Gas Tax	12,430	14,390	14,390
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	124		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,554**	**14,390**	**14,390**
Resources Available:	**17,600**	**17,641**	**17,000**
Expenditures:			
Salaries	10,800	11,025	12,000
KPERS	1,108	1,130	2,000
FICA Expense	826	1,000	1,000
Repairs and Supplies	1,615	1,876	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,349**	**15,031**	**17,000**
Unencumbered Cash Balance Dec 31	3,251	2,610	0
2024/2025/2026 Budget Authority Amount:	18,900	18,000	17,000

Adopted Budget **Park Memorial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,797	17,572	20,000
Receipts:			
Donations	5,559	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,559**	**5,000**	**5,000**
Resources Available:	**19,356**	**22,572**	**25,000**
Expenditures:			
Salaries		625	625
FICA Expense		50	50
Repairs and Supplies	1,784	1,897	5,000
Capital Outlay			5,000
Cash Reserve (2026 column)			14,325
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,784**	**2,572**	**25,000**
Unencumbered Cash Balance Dec 31	17,572	20,000	0
2024/2025/2026 Budget Authority Amount:	20,750	22,000	25,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Police**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,447	1,787	4,000
Receipts:			
Fines and Fees	1,101	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,101**	**5,000**	**5,000**
Resources Available:	**6,548**	**6,787**	**9,000**
Expenditures:			
Dues	25	25	25
Professional Fees	140	200	100
Repairs and Supplies	4,552	2,562	2,000
Cash Reserve (2026 column)			6,875
Miscellaneous	44		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,761**	**2,787**	**9,000**
Unencumbered Cash Balance Dec 31	1,787	4,000	0
2024/2025/2026 Budget Authority Amount:	9,650	12,000	9,000

Adopted Budget **Diversion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,385	2,385	3,500
Receipts:			
Fines and Fees		2,000	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**2,000**	**2,500**
Resources Available:	**2,385**	**4,385**	**6,000**
Expenditures:			
Supplies		885	6,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**885**	**6,000**
Unencumbered Cash Balance Dec 31	2,385	3,500	0
2024/2025/2026 Budget Authority Amount:	12,000	7,000	6,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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	7,405	16,569	19,000
Receipts:			
Customer Receipts	44,975	45,000	45,000
Interest on Idle Funds			
Miscellaneous	1,081		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,056**	**45,000**	**45,000**
Resources Available:	**53,461**	**61,569**	**64,000**
Expenditures:			
Salaries	5,166	5,275	10,000
KPERS		2,825	2,825
FICA Expense		1,125	1,125
Professional Fees		400	400
Utilities	986	1,250	1,500
Repairs and Supplies	520	1,694	3,000
Capital Outlay			1,000
Transfer to Sewer Reserve	30,000	30,000	30,000
Cash Reserve (2026 column)			14,150
Miscellaneous	220		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,892**	**42,569**	**64,000**
Unencumbered Cash Balance Dec 31	16,569	19,000	0
2024/2025/2026 Budget Authority Amount:	45,795	46,000	64,000

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	104,665	90,793	92,600
Receipts:			
Customer Receipts	53,096	52,000	52,000
Surcharge	19,208	19,000	19,000
Late Charge	4,563	4,000	4,000
Water Bulk Sales	596	250	250
Reconnect Fee	100	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,563**	**75,400**	**75,400**
Resources Available:	**182,228**	**166,193**	**168,000**
Expenditures:			
Salaries	37,366	38,100	39,000
KPERS	3,834	3,925	4,000
FICA Expense	2,841	2,900	3,000
Billing Expense	455	500	500
Lab Fees	1,287	1,500	1,500
Dues	245	250	250
Professional Fees	5,898	6,968	7,000
Utilities	3,039	3,250	3,500
Repairs and Supplies	4,785	5,000	5,000
Clean Drinking Water Fee	510	600	600
Water Protection Fee	544	600	600
Capital Outlay			5,000
Transfer to Water Reserve	30,000	10,000	10,000
Cash Reserve (2026 column)			88,050
Miscellaneous	631		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**91,435**	**73,593**	**168,000**
Unencumbered Cash Balance Dec 31	90,793	92,600	0
2024/2025/2026 Budget Authority Amount:	190,000	186,000	168,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,851	17,002	18,000
Receipts:			
Customer Receipts	59,555	60,000	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,555**	**60,000**	**65,000**
Resources Available:	**73,406**	**77,002**	**83,000**
Expenditures:			
Contractual	56,404	59,002	83,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56,404**	**59,002**	**83,000**
Unencumbered Cash Balance Dec 31	17,002	18,000	0
2024/2025/2026 Budget Authority Amount:	79,000	77,000	83,000

Adopted Budget **Pool Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,281	38,605	39,000
Receipts:			
Customer Receipts	12,807	12,000	12,000
Interest on Idle Funds			
Miscellaneous	17		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,824**	**12,000**	**12,000**
Resources Available:	**49,105**	**50,605**	**51,000**
Expenditures:			
Repairs and Supplies	9,455	10,000	10,000
Professional Fees	982	1,605	10,000
Capital Outlay			1,000
Cash Reserve (2026 column)			30,000
Miscellaneous	63		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,500**	**11,605**	**51,000**
Unencumbered Cash Balance Dec 31	38,605	39,000	0
2024/2025/2026 Budget Authority Amount:	51,733	52,000	51,000

CPA Summary No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Machinery Reserve		**Capital Improvement**		**ARPA Grant**		**Sewer Reserve**		**Water Reserve**		
Unencumbered Cash Balance Jan 1	93,835	Unencumbered Cash Balance Jan 1	107,951	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	101,971	Unencumbered Cash Balance Jan 1	127,411	431,168
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from General	10,000	Reimbursed Expenses	820	Miscellaneous	10,000	Trf from Sewer	30,000	Trf from Water	30,000	
Total Receipts	10,000	Total Receipts	820	Total Receipts	10,000	Total Receipts	30,000	Total Receipts	30,000	80,820
Resources Available:	103,835	Resources Available:	108,771	Resources Available:	10,000	Resources Available:	131,971	Resources Available:	157,411	511,988
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Repairs and Supplies	27,904	Repairs and Supplies	9,718	Repairs and Supplies	10,000	None		None		
		Professional Fees	500							
		Capital Outlay	34,075							
Total Expenditures	27,904	Total Expenditures	44,293	Total Expenditures	10,000	Total Expenditures	0	Total Expenditures	0	82,197
Cash Balance Dec 31	75,931	Cash Balance Dec 31	64,478	Cash Balance Dec 31	0	Cash Balance Dec 31	131,971	Cash Balance Dec 31	157,411	**429,791**
										429,791

**Note: These two block figures should agree.

CPA Summary	
	No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Macksville

will meet on September 8, 2025 at 6:45 PM at 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 City Hall 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 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	374,619	79.101	337,591	76.282	435,000	202,099	80.518
Debt Service							
Library	7,480	2.513	7,497	2.485	7,800	6,229	2.482
Special Highway	14,349		15,031		17,000		
Park Memorial	1,784		2,572		25,000		
Police	4,761		2,787		9,000		
Diversion			885		6,000		
Sewer	36,892		42,569		64,000		
Water	91,435		73,593		168,000		
Refuse	56,404		59,002		83,000		
Pool Service	10,500		11,605		51,000		
Non-Budgeted Funds-A	82,197						
Totals	680,421	81.614	553,132	78.767	865,800	208,328	83.000
						*Revenue Neutral Rate***	78.664
Less: Transfers	70,000		50,000		50,000		
Net Expenditure	610,421		503,132		815,800		
Total Tax Levied	197,448		197,444		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,419,293		2,506,733		2,509,971		

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	63,720	17,538	102,290
Total	63,720	17,538	102,290

*Tax rates are expressed in mills

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

Kim Hottovy

Official Title: City Clerk

Resolution No. 2025-04

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

WHEREAS, the Revenue Neutral Rate for the City of Macksville was calculated as 78.664 mills by the Stafford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 08, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Macksville, 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 MACKSVILLE:

The City of Macksville shall levy a property tax rate exceeding the Revenue Neutral Rate of 83.000 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.

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 8,2025

Resolution No. 2025-04

Governing Body Member	Yes	No	No Vote
	X		
	X		
	X		
	X		
TOTAL			

Certified:

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Tri-County Tribune - KS** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(620) 672-5511**.

Notice ID: xwd7lumPIAiEvNjGbxJh | **Proof Updated: Jul. 31, 2025 at 12:15pm CDT**
Notice Name: City of Macksville RNR-BUDGET HEARING | Publisher ID: 3724950

See Proof on Next Page

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER

Kim Hottovy
macksvilliecity@gbta.net
(620) 348-2575

FILING FOR

Tri-County Tribune - KS

Columns Wide: 3
Ad Class: Legals
Total Column Inches: 15.75
Number of Lines: n/a

08/07/2025: Display Ad Notice	108.68
Subtotal	$108.68
Tax	$0.00
Processing Fee	$0.00
Total	**$108.68**

Expected print dimensions of advertisement:

Width: 4.6 in., Height: 5.25 in.

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

Publisher may wrap or break notice between pages.

Published in
The Tri-County Tribune
Aug 7, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Macksville
will meet on September 8, 2025 at 6:45 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2026 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	374,619	79.101	337,591	76.282	435,000	292,099	80.510
Debt Service							
Library	7,463	2.513	7,497	2.435	7,900	6,229	2.462
Special Highway	14,349		15,031		17,000		
Park Memorial	1,784		2,572		25,000		
Police	4,751		2,767		9,000		
Diversion			585		6,000		
Sewer	26,892		42,569		64,000		
Water	81,439		73,593		166,000		
Refuse	58,464		69,000		80,000		
Pool Service	10,500		11,626		51,000		
Non-Budgeted Funds-A	82,157						
Totals	680,421	81.614	553,132	78.767	865,900	298,328	83.000
						Revenue Neutral Rate**	79.984
Less: Transfers	70,000		50,000		50,000		
Net Expenditure	610,421		503,132		815,900		
Total Tax Levied	197,448		197,484		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,419,293		2,506,733		2,595,271		
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	63,720		17,538		102,390		
Total	63,720		17,538		102,390		

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

Kim Rethorst
Official Title City Clerk

868949

TRI-COUNTY

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, 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 Tri-County Tribune - KS (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 7, 2025

Notice ID: xwd7lumPIAiEvNjGbxJh
Notice Name: City of Macksville RNR-BUDGET HEARING
Publication Fee: $108.68

Edmar Corachia

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/07/2025

Notary Public

Notarized remotely online using communication technology via Proof.

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General	374,059	79.191	337,591	76.282	426,000	202,093	90.516
Debt Service							
Library	7,480	2.513	7,497	2.485	7,500	6,229	2.462
Special Highway	14,549		15,031		17,000		
Park Memorial	1,784		2,572		25,000		
Police	4,761		2,787		9,000		
Diversion			935		5,000		
Sewer	38,832		42,553		64,500		
Water	91,435		73,975		168,000		
Refuse	56,404		59,002		83,000		
Pool Service	10,600		11,809		51,000		
Non-Budgeted Funds-A	80,197						
Totals	680,421	81,614	853,132	78,767	816,800	208,322	93,000
						Revenue Neutral Rate**	78.987
Less: Transfers	70,000		59,000		50,000		
Net Expenditure	610,421		903,132		816,800		
Total Tax Levied	197,449		197,444		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,415,253		2,506,733		2,506,971		
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	63,720		17,558		102,299		
Total	63,720		17,558		102,299		

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

Kim Hathaway
Official Title: City Clerk

3724060