State of Kansas
City

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Hearing 9-11-23

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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	356,483	191,369	79.101
Debt Service	10-113	8			
Library	12-1220	8	7,500	6,079	2.513
Special Highway		9	18,900		
Park Memorial		9	20,750		
Police		10	9,650		
Diversion		10	12,000		
Sewer		11	45,795		
Water		11	190,000		
Refuse		12	79,000		
Pool Service		12	51,733		
Non-Budgeted Funds-A		13			
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Totals		xxxxx	791,811	197,448	81.614
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		15			
RNR Hearing Notice					
Neighborhood Revitalization		16			

County Clerk's Use Only
2,419,293
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 81.268

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Attest: 9-18 2023
Lisa A Weber
County Clerk

Mary R Bates
Governing Body

CPA Summary

RECEIVED
SEP 18 2023

City of Macksville

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	187,817	28,134	265	3,645	949	0
Debt Service						
Library	6,079	911	9	118	31	0
TOTAL	193,896	29,045	274	3,763	980	0

County Treas Motor Vehicle Estimate	29,045				
County Treas Recreational Vehicle Estimate		274			
County Treas 16/20M Vehicle Estimate			3,763		
County Treas Commercial Vehicle Tax Estimate				980	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.14980				
Recreational Vehicle Factor		0.00141			
16/20M Vehicle Factor			0.01941		
Commercial Vehicle Factor				0.00505	
Watercraft Factor					0.00000

City of Macksville 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Machinery Reserve	20,000	10,000	10,000	12-1,117
General	Capital Improvement	10,000	10,000	10,000	12-1,118
Sewer	Sewer Reserve	10,000	5,000	5,000	12-825d
Water	Water Reserve	10,000	10,000	10,000	12-825d
	Totals	50,000	35,000	35,000	
	Adjustments*				
	Adjusted Totals	50,000	35,000	35,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Macksville

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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**

City of Macksville

2024

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, 2023	Payments Due 2023	Payments Due 2024
Fire Department Building	4/4/2022	72	2.50	75,000	63,720	11,583	11,583
Totals					**63,720**	**11,583**	**11,583**

***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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$5,897	$6,079
Delinquent Tax	$315	$235
Motor Vehicle Tax	$1,002	$911
Recreational Vehicle Tax	$12	$9
16/20M Vehicle Tax	$126	$118
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$7,352	$7,352
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,343,021	$2,385,932
Did Assessed Valuation Decrease?	No	
Levy Rate	2.595	2.548
Difference in Levy Rate:	(0.047)	
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 State Library.

City of Macksville 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	96,357	86,966	76,324
Receipts:			
Ad Valorem Tax	144,923	182,182	xxxxxxxxxxxxxxx
Delinquent Tax	149	150	2,882
Motor Vehicle Tax	32,545	27,711	28,134
Recreational Vehicle Tax	283	342	265
16/20M Vehicle Tax	3,678	3,480	3,645
Commercial Vehicle Tax	1,030	868	949
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	47,790	45,000	45,000
Franchise Tax	19,487	19,000	19,000
Licenses	150	150	150
Animal Tags	540	500	500
Vehicle Registration	325	325	325
Demolition Permit	1,302	1,000	1,000
Farm Animal Permit	150	150	150
Swimming Pool	436	400	400
Reimbursed Expense	79,449		
Building Rent	900	900	900
Interest on Idle Funds	3,777	2,000	2,000
Neighborhood Revitalization Rebate		-15,092	-12,758
Miscellaneous	422		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**337,336**	**269,066**	**92,542**
Resources Available:	**433,693**	**356,032**	**168,866**
Salaries	97,112	100,025	103,050
KPERS	6,575	6,772	6,975
FICA Expense	7,393	7,651	7,900
Unemployment	123	250	250
Health Insurance	1,766	1,818	2,000
Insurance	32,424	34,045	35,750
Publications	550	600	600
Maintenance Contract	1,042	1,200	1,200
Dues	610	700	700
Professional Fees	12,337	12,707	13,100
Real Estate Taxes	243	1,500	2,000
Utilities	30,425	31,033	31,975
Fire Protection	4,548	4,548	5,000
Repairs & Supplies	36,596	37,776	39,000
Postage	1,616	2,000	2,000
Capital Outlay	64,913	1,000	5,000
Library Appropriation	4,500	4,500	5,000
Lease Payment	11,583	11,583	11,583
Transfer to Machinery Reserve	20,000	10,000	10,000
Transfer to Capital Improvement	10,000	10,000	10,000
Cash Forward (2024 column)			63,400
Miscellaneous	2,371		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**346,727**	**279,708**	**356,483**
Unencumbered Cash Balance Dec 31	86,966	76,324	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	348,050	360,000	356,483
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	356,483
		Tax Required	187,617
	Delinquent Comp Rate:	2.0%	3,752
		Amount of 2023 Ad Valorem Tax	191,369

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Macksville 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	649	649	649
Receipts:			
Ad Valorem Tax	5,238	5,897	xxxxxxxxxxxxxxxx
Delinquent Tax	5	315	235
Motor Vehicle Tax	1,184	1,002	911
Recreational Vehicle Tax	10	12	9
16/20M Vehicle Tax	136	126	118
Commercial Vehicle Tax	37	31	31
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-545	-413
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,610**	**6,838**	**891**
Resources Available:	**7,259**	**7,487**	**1,540**
Expenditures:			
Appropriation	6,610	6,838	7,500
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,610**	**6,838**	**7,500**
Unencumbered Cash Balance Dec 31	649	649	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	7,000	7,500	7,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,500
		Tax Required	5,960
	Delinquent Comp Rate:	2.0%	119
		Amount of 2023 Ad Valorem Tax	6,079

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Macksville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,766	5,119	4,560
Receipts:			
State of Kansas Gas Tax	13,361	14,450	14,340
County Transfers Gas		0	0
Reimbursed Expense	45		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,406**	**14,450**	**14,340**
Resources Available:	**20,172**	**19,569**	**18,900**
Expenditures:			
Salaries	8,271	8,519	8,775
KPERS	762	785	825
FICA Expense	632	651	675
Repairs & Supplies	5,291	5,054	6,000
Cash Forward (2024 column)			2,625
Miscellaneous	97		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,053**	**15,009**	**18,900**
Unencumbered Cash Balance Dec 31	5,119	4,560	0
2022/2023/2024 Budget Authority Amount	18,000	21,500	18,900

Adopted Budget

Park Memorial	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,968	11,051	15,750
Receipts:			
Memorials	5,375	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,375**	**5,000**	**5,000**
Resources Available:	**11,343**	**16,051**	**20,750**
Expenditures:			
Salaries	271	280	300
FICA Expense	21	21	25
Repairs & Supplies			5,000
Capital Outlay			5,000
Cash Forward (2024 column)			10,425
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**292**	**301**	**20,750**
Unencumbered Cash Balance Dec 31	11,051	15,750	0
2022/2023/2024 Budget Authority Amount	8,000	12,700	20,750

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Macksville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Police**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,205	5,097	5,150
Receipts:			
Fines	1,291	1,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,291**	**1,500**	**4,500**
Resources Available:	**6,496**	**6,597**	**9,650**
Expenditures:			
Dues	25	25	25
Repairs & Supplies	1,374	1,422	1,500
Cash Forward (2024 column)			8,125
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,399**	**1,447**	**9,650**
Unencumbered Cash Balance Dec 31	5,097	5,150	0
2022/2023/2024 Budget Authority Amount	12,000	11,100	9,650

Adopted Budget

Diversion	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,385	2,385	7,000
Receipts:			
Fines		5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**5,000**	**5,000**
Resources Available:	**2,385**	**7,385**	**12,000**
Expenditures:			
Supplies		385	9,000
Cash Forward (2024 column)			3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**385**	**12,000**
Unencumbered Cash Balance Dec 31	2,385	7,000	0
2022/2023/2024 Budget Authority Amount	7,000	7,000	12,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Macksville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,371	6,165	7,795
Receipts:			
Utility Revenue	37,352	38,000	38,000
Interest on Idle Funds			
Miscellaneous	1,080		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,432**	**38,000**	**38,000**
Resources Available:	**46,803**	**44,165**	**45,795**
Expenditures:			
Salaries	24,149	24,873	25,625
KPERS	2,213	2,279	2,350
FICA Expense	1,836	1,903	1,975
Professional Fees	231	231	250
Utilities	1,037	1,068	1,500
Repairs & Supplies	987	1,016	1,100
Capital Outlay			1,000
Transfer to Sewer Reserve	10,000	5,000	5,000
Cash Forward (2024 column)			6,995
Miscellaneous	185		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**40,638**	**36,370**	**45,795**
Unencumbered Cash Balance Dec 31	6,165	7,795	0
2022/2023/2024 Budget Authority Amount	48,000	41,500	45,795

Adopted Budget

Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80,118	93,614	109,950
Receipts:			
Utility Revenue	52,972	56,000	56,000
Surcharge	19,226	19,000	19,000
Late Charge	4,286	4,500	4,500
Water Bulk Sales	316	300	300
Reconnect Fee	250	250	250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,050**	**80,050**	**80,050**
Resources Available:	**157,168**	**173,664**	**190,000**
Expenditures:			
Salaries	30,192	31,098	32,050
KPERS	2,767	2,850	2,950
FICA Expense	2,295	2,379	2,450
Lab Fees	2,122	2,125	2,125
Dues	265	265	300
Professional Fees	5,898	6,075	6,250
Utilities	4,810	4,954	5,125
Repairs & Supplies	2,638	2,768	2,900
Clean Drinking Water Fee	537	600	750
Water Protection Fee	573	600	750
Capital Outlay			10,000
Transfer to Water Reserve	10,000	10,000	10,000
Cash Forward (2024 column)			114,350
Miscellaneous	1,457		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**63,554**	**63,714**	**190,000**
Unencumbered Cash Balance Dec 31	93,614	109,950	0
2022/2023/2024 Budget Authority Amount	173,000	164,000	190,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Macksville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,790	10,867	19,000
Receipts:			
Utility Revenue	54,910	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,910**	**60,000**	**60,000**
Resources Available:	**57,700**	**70,867**	**79,000**
Expenditures:			
Trash Contract Services	46,833	51,867	69,000
Cash Forward (2024 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,833**	**51,867**	**79,000**
Unencumbered Cash Balance Dec 31	10,867	19,000	0
2022/2023/2024 Budget Authority Amoun	66,000	59,000	79,000

Adopted Budget

Pool Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,039	29,646	38,733
Receipts:			
Swimming Pool Surcharge	12,407	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,407**	**13,000**	**13,000**
Resources Available:	**33,446**	**42,646**	**51,733**
Expenditures:			
Salaries	562	579	600
FICA Expense	43	44	50
Repairs & Supplies	3,195	3,290	3,500
Professional Fees			10,000
Capital Outlay			10,000
Cash Forward (2024 column)			27,583
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,800**	**3,913**	**51,733**
Unencumbered Cash Balance Dec 31	29,646	38,733	0
2022/2023/2024 Budget Authority Amoun	24,000	42,000	51,733

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Library Donations		**Machinery Reserve**		**Water Reserve**		**Capital Improvement**		**Sewer Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	23,831	Cash Balance Jan 1	59,741	Cash Balance Jan 1	107,411	Cash Balance Jan 1	87,951	Cash Balance Jan 1	71,971	350,905
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Int on Idle Funds	30	Trf from General	20,000	Trf from Water	10,000	Trf from General	10,000	Trf from Sewer	10,000	
Total Receipts	30	Total Receipts	20000	Total Receipts	10000	Total Receipts	10000	Total Receipts	10000	50,030
Resources Available:	23,861	Resources Available:	79,741	Resources Available:	117,411	Resources Available:	97,951	Resources Available:	81,971	400,935
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Library	23,861	Repairs & Supplies	1,515	None		None		None		
Total Expenditures	23,861	Total Expenditures	1,515	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	25,376
Cash Balance Dec 31	0	Cash Balance Dec 31	78,226	Cash Balance Dec 31	117,411	Cash Balance Dec 31	97,951	Cash Balance Dec 31	81,971	**375,559** **
										375,559 **

**Note: These two block figures should agree.

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

0

NON-BUDGETED FUNDS (B)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	40,455	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		40,455
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	40,441									
Int on Idle Funds	98									
Total Receipts	40,539	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,539
Resources Available:	80,994	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	80,994
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	480									
KPERS	48									
FICA Expense	36									
Repairs & Supplies	5,608									
Other	1,155									
Total Expenditures	7,327	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	7,327
Cash Balance Dec 31	73,667	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**73,667** **
										73,667 **

** Note: These two block figures should agree.

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Macksville

will meet on September 11, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	346,727	80.023	279,708	80.160	356,483	191,369	80.207
Debt Service							
Library	6,610	2.892	6,838	2.595	7,500	6,079	2.548
Special Highway	15,053		15,009		18,900		
Park Memorial	292		301		20,750		
Police	1,399		1,447		9,650		
Diversion			385		12,000		
Sewer	40,638		36,370		45,795		
Water	63,554		63,714		190,000		
Refuse	46,833		51,867		79,000		
Pool Service	3,800		3,913		51,733		
Non-Budgeted Funds-A	25,376						
Non-Budgeted Funds-B	7,327						
Totals	557,609	82.915	459,552	82.755	791,811	197,448	82.755
						*Revenue Neutral Rate***	*81.268*
Less: Transfers	50,000		35,000		35,000		
Net Expenditure	507,609		424,552		756,811		
Total Tax Levied	174,279		193,896		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,101,901		2,343,021		2,385,932		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	63,720
Total	0	0	63,720

*Tax rates are expressed in mills

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

Kim Hottovy

Official Title: City Clerk

City of Macksville

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	187,817	78.719	12,758
Debt Service			0
Library	6,079	2.548	413
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	193,896	81.266	13,171

2023 July 1 Valuation: 2,385,932

Valuation Factor: 2,385.932

Neighborhood Revitalization Subj to Rebate: 162,074

Neighborhood Revitalization factor: 162.074

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the City of Macksville To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2023
Resolution No. 2023-04

Governing Body Member	Yes	No	No Vote
Mary R Bates	X		
	X		
	X		
	X		
	X		
TOTAL			

Certified:
Kim Hattan-City Clerk

Resolution No. 2023-04

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 81.268 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 11, 2023 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 81.268 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 11th day of September 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Pratt Tribune
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The State of Kansas
S.S
County of Pratt

I, Lori Sibley, being of lawful age, make oath and say that:
I am Newspaper Operations Manager for Cherry Road Media in the state of Kansas.

The Pratt Tribune is a publication that is a "legal newspaper" as that phrase is defined for the City of Pratt, for the County of Pratt, 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:
16 Aug 2023

Notice ID: Uxj56z2aXCiPvX04i3la
Publisher ID: 1357320
Notice Name: Macksville Budget Hearing

PUBLICATION FEE: $123.75

Lori Sibley

Lori Sibley, Newspaper Operations Manager, Cherry Road Media

VERIFICATION

STATE OF KANSAS
COUNTY OF PRATT

Signed or attested before me on this

16 day of August, A.D. 2023

Rhonda Zinn

Rhonda, Zinn / Notary Public

STATE OF KANSAS NOTARY PUBLIC
RHONDA ZINN
My Appointment Expires
June 2, 2026

My Commission Expires: HOLD FOR DATE

over

Published in The Pratt Tribune
Aug 16, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Macksville
will meet on September 11, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	346,727	80.023	279,708	80.160	356,483	191,369	80.207
Debt Service							
Library	6,610	2.892	6,838	2.595	7,500	6,079	2.548
Special Highway	15,053		15,009		18,900		
Park Memorial	292		301		20,750		
Police	1,399		1,447		9,650		
Diversion			385		12,000		
Sewer	40,638		36,370		45,795		
Water	63,554		63,214		190,000		
Refuse	46,833		51,867		79,000		
Pool Service	3,800		3,913		51,733		
Non-Budgeted Funds-A	25,376						
Non-Budgeted Funds-B	7,327						
Totals	557,609	82.915	459,552	82.755	791,811	197,448	82.755
						Revenue Neutral Rate**	81.268
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G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		63,720		
Total	0		0		63,720		

*Tax rates are expressed in mills

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

Kim Hottovy
Official Title: City Clerk

1357320