2023

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 year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

RNR Hearing 9-12-22

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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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	360,000	187,817	80.160 ✓
Debt Service	10-113	8			
Library	12-1220	8	7,500	6,079	2.595 ✓
Special Highway		9	21,500		
Park Memorial		9	12,700		
Police		10	11,100		
Diversion		10	7,000		
Sewer		11	41,500		
Water		11	164,000		
Refuse		12	59,000		
Pool Service Fund		12	42,000		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxx	726,300	193,896	82.755
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15			2,343,021
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		16			

Revenue Neutral Rate 74.528

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

Attest: Sept 14, 2022
Rita A. Weber
County Clerk

Governing Body

CPA Summary

City of Macksville

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	168,200	27,711	342	3,480	868	0
Debt Service						
Library	6,079	1,002	12	126	31	0
TOTAL	174,279	28,713	354	3,606	899	0

County Treas Motor Vehicle Estimate	28,713				
County Treas Recreational Vehicle Estimate		354			
County Treas 16/20M Vehicle Estimate			3,606		
County Treas Commercial Vehicle Tax Estimate				899	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.16475				
Recreational Vehicle Factor		0.00203			
16/20M Vehicle Factor			0.02069		
Commercial Vehicle Factor				0.00516	
Watercraft Factor					0.00000

City of Macksville 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Machinery Reserve	10,000	10,000	10,000	12-1,117
General	Capital Improvement	10,000	10,000	10,000	12-1,118
Sewer	Sewer Reserve	10,000	10,000	10,000	12-825d
Water	Water Reserve	10,000	10,000	10,000	12-825d
	Totals	40,000	40,000	40,000	
	Adjustments*				
	Adjusted Totals	40,000	40,000	40,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Macksville

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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

2023

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, 2022	Payments Due 2022	Payments Due 2023
Fire Department Building	4/4/2022	72	2.50	75,000	0	11,583	11,583
Totals					**0**	**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: 2023

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 vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$5,957	$6,079
Delinquent Tax	$315	$315
Motor Vehicle Tax	$889	$1,002
Recreational Vehicle Tax	$8	$12
16/20M Vehicle Tax	$109	$126
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$7,278	$7,534
Difference in Total Taxes:	$256	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,101,901	$2,338,492
Did Assessed Valuation Decrease?	No	
Levy Rate	2.892	2.600
Difference in Levy Rate:	(0.292)	
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.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	89,404	96,428	95,157
Receipts:			
Ad Valorem Tax	142,602	164,836	xxxxxxxxxxxxxxx
Delinquent Tax	856	3,000	3,000
Motor Vehicle Tax	32,891	24,609	27,711
Recreational Vehicle Tax	435	278	342
16/20M Vehicle Tax	2,976	2,380	3,480
Commercial Vehicle Tax	1,024	716	868
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax	45,931	45,000	40,000
Franchise Tax	17,573	17,000	17,000
Licenses, Fines & Permits	5,808	1,400	1,400
Swimming Pool		100	100
Reimbursed Expenses	7,786		
Building Rent	900	900	900
Interest on Idle Funds	1,945	1,000	1,000
Neighborhood Revitalization Rebate			-15,092
Miscellaneous	775		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**261,502**	**261,219**	**80,709**
Resources Available:	**350,906**	**357,647**	**175,866**
Expenditures:			
Salaries	90,108	93,232	95,000
Payroll Taxes	20,689	22,000	24,000
Repairs & Supplies	28,585	30,000	30,000
Insurance	31,298	32,000	33,000
Utilities	29,445	30,000	30,000
Professional Fees	19,458	23,758	25,000
Fire Protection	4,548	4,500	5,000
Property Taxes	1,536	2,000	2,000
Rent			1,000
Capital Outlay			1,000
Library Appropriation	4,500	5,000	5,000
Transfer to Machinery Reserve	10,000	10,000	10,000
Transfer to Capital Improvement	10,000	10,000	10,000
Cash Forward (2023 column)			89,000
Miscellaneous	4,311		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**254,478**	**262,490**	**360,000**
Unencumbered Cash Balance Dec 31	96,428	95,157	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	315,000	346,000	360,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	360,000
		Tax Required	184,134
	Delinquent Comp Rate:	2.0%	3,683
		Amount of 2022 Ad Valorem Tax	187,817

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

City of Macksville 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 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 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	649	649	599
Receipts:			
Ad Valorem Tax	5,155	5,957	xxxxxxxxxxxxxxxx
Delinquent Tax	31	315	315
Motor Vehicle Tax	1,212	889	1,002
Recreational Vehicle Tax	16	8	12
16/20M Vehicle Tax	110	109	126
Commercial Vehicle Tax	38	30	31
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-699	-545
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,562**	**6,609**	**941**
Resources Available:	**7,211**	**7,258**	**1,540**
Expenditures:			
Appropriation	6,562	6,659	7,500
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,562**	**6,659**	**7,500**
Unencumbered Cash Balance Dec 31	649	599	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	7,000	7,000	7,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,500
		Tax Required	5,960
	Delinquent Comp Rate:	2.0%	119
		Amount of 2022 Ad Valorem Tax	6,079

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	6,262	6,766	6,760
Receipts:			
State of Kansas Gas Tax	15,213	14,510	14,740
County Transfers Gas		0	0
Reimbursed Expense	1,325		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,538**	**14,510**	**14,740**
Resources Available:	**22,800**	**21,276**	**21,500**
Expenditures:			
Salaries	8,754	9,000	9,000
Payroll Taxes	1,486	1,516	2,000
Repairs & Supplies	5,794	4,000	5,000
Capital Outlay			1,000
Cash Forward (2023 column)			4,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,034**	**14,516**	**21,500**
Unencumbered Cash Balance Dec 31	6,766	6,760	0
2021/2022/2023 Budget Authority Amount	19,400	18,000	21,500

Adopted Budget

Park Memorial	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,971	5,968	7,700
Receipts:			
Donations	4,959	4,500	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,959**	**4,500**	**5,000**
Resources Available:	**7,930**	**10,468**	**12,700**
Expenditures:			
Salaries	1,823	2,468	3,500
Payroll Taxes	139	200	200
Repairs & Supplies		100	1,000
Capital Outlay			1,000
Cash Forward (2023 column)			7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,962**	**2,768**	**12,700**
Unencumbered Cash Balance Dec 31	5,968	7,700	0
2021/2022/2023 Budget Authority Amount	6,400	8,000	12,700

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Police**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,564	5,205	6,100
Receipts:			
Fines & Fees	1,860	1,500	5,000
Interest on Idle Funds			
Miscellaneous	6		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,866**	**1,500**	**5,000**
Resources Available:	**5,430**	**6,705**	**11,100**
Expenditures:			
Dues	25	100	100
Professional Fees		100	1,000
Repairs & Supplies	200	405	1,000
Cash Forward (2023 column)			9,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**225**	**605**	**11,100**
Unencumbered Cash Balance Dec 31	5,205	6,100	0
2021/2022/2023 Budget Authority Amoun	12,000	12,000	11,100

Adopted Budget

Diversion	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,385	2,385	2,000
Receipts:			
Fines & Fees			5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**5,000**
Resources Available:	**2,385**	**2,385**	**7,000**
Expenditures:			
Supplies		385	7,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**385**	**7,000**
Unencumbered Cash Balance Dec 31	2,385	2,000	0
2021/2022/2023 Budget Authority Amoun	7,000	7,000	7,000

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

City of Macksville 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,064	8,371	4,500
Receipts:			
Customer Receipts	37,567	38,000	37,000
Reimbursed Expenses	1,167		
Interest on Idle Funds			
Miscellaneous	1,080		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,814**	**38,000**	**37,000**
Resources Available:	**51,878**	**46,371**	**41,500**
Expenditures:			
Salaries	24,737	23,000	23,000
Payroll Taxes	4,151	3,800	4,000
Utilities	1,142	1,100	1,000
Repairs & Supplies	3,080	3,971	3,000
Professional Fees	185		500
Capital Outlay			
Transfer to Sewer Reserve	10,000	10,000	10,000
Cash Forward (2023 column)			
Miscellaneous	212		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,507**	**41,871**	**41,500**
Unencumbered Cash Balance Dec 31	8,371	4,500	0
2021/2022/2023 Budget Authority Amount	62,000	48,000	41,500

Adopted Budget

Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	71,338	80,118	85,200
Receipts:			
Customer Receipts	73,476	75,000	75,000
Late Charges	4,693	3,900	3,800
Reimbursed Expenses	1,223	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**79,392**	**78,900**	**78,800**
Resources Available:	**150,730**	**159,018**	**164,000**
Expenditures:			
Salaries	31,003	32,000	34,000
Payroll Taxes	5,202	5,100	6,000
Utilities	5,229	6,300	7,000
Billing Expense	223	350	1,000
Repairs & Supplies	9,316	10,000	1,000
Water Fees	1,278	2,000	2,000
Professional Fees	7,894	8,068	8,000
Capital Outlay			10,000
Transfer to Water Reserve	10,000	10,000	10,000
Cash Forward (2023 column)			85,000
Miscellaneous	467		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**70,612**	**73,818**	**164,000**
Unencumbered Cash Balance Dec 31	80,118	85,200	0
2021/2022/2023 Budget Authority Amount	181,000	173,000	164,000

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,079	2,790	4,000
Receipts:			
Customer Receipts	54,997	57,000	55,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,997**	**57,000**	**55,000**
Resources Available:	**56,076**	**59,790**	**59,000**
Expenditures:			
Contractual	53,286	55,790	59,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,286**	**55,790**	**59,000**
Unencumbered Cash Balance Dec 31	2,790	4,000	0
2021/2022/2023 Budget Authority Amount	66,000	66,000	59,000

Adopted Budget

Pool Service Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,422	21,039	30,000
Receipts:			
Customer Receipts	12,617	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,617**	**12,000**	**12,000**
Resources Available:	**21,039**	**33,039**	**42,000**
Expenditures:			
Repairs & Supplies		2,015	10,000
Professional Fees		1,024	10,000
Cash Forward (2023 column)			22,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**3,039**	**42,000**
Unencumbered Cash Balance Dec 31	21,039	30,000	0
2021/2022/2023 Budget Authority Amount	0	24,000	42,000

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

State of Kansas

City of Macksville

NON-BUDGETED FUNDS (A)

2023 City

(Only the actual budget year for 2021 is reported)

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	23,804	Cash Balance Jan 1	55,718	Cash Balance Jan 1	97,411	Cash Balance Jan 1	77,951	Cash Balance Jan 1	61,971	316,855
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Int on Idle Funds	27	Reimbursed Expense	943	Trf from Water	10,000	Trf from General	10,000	Trf from Sewer	10,000	
		Trf from General	10,000							
Total Receipts	27	Total Receipts	10943	Total Receipts	10000	Total Receipts	10000	Total Receipts	10000	40,970
Resources Available:	23,831	Resources Available:	66,661	Resources Available:	107,411	Resources Available:	87,951	Resources Available:	71,971	357,825
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None	0	Repairs & Supplies	6,920	None	0	None	0	None	0	
Total Expenditures	0	Total Expenditures	6,920	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,920
Cash Balance Dec 31	23,831	Cash Balance Dec 31	59,741	Cash Balance Dec 31	107,411	Cash Balance Dec 31	87,951	Cash Balance Dec 31	71,971	**350,905** **
										350,905 **

**Note: These two block figures should agree.

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

State of Kansas

City of Macksville

NON-BUDGETED FUNDS (B)

2023 City

(Only the actual budget year for 2021 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	0	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	40,441									
Int on Idle Funds	14									
Total Receipts	40,455	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	40,455
Resources Available:	40,455	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	40,455
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	40,455	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**40,455** **
										40,455 **

** Note: These two block figures should agree.

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

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Macksville

will meet on September 12, 2022 at 7:00 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	254,478	82.473	262,490	80.023	360,000	187,817	80.315
Debt Service							
Library	6,562	2.980	6,659	2.892	7,500	6,079	2.600
Special Highway	16,034		14,516		21,500		
Park Memorial	1,962		2,768		12,700		
Police	225		605		11,100		
Diversion			385		7,000		
Sewer	43,507		41,871		41,500		
Water	70,612		73,818		164,000		
Refuse	53,286		55,790		59,000		
Pool Service Fund			3,039		42,000		
Non-Budgeted Funds-A	6,920						
Non-Budgeted Funds-B							
Totals	453,586	85.453	461,941	82.915	726,300	193,896	82.915
						*Revenue Neutral Rate***	*74.528*
Less: Transfers	40,000		40,000		40,000		
Net Expenditure	413,586		421,941		686,300		
Total Tax Levied	174,279		174,279		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,039,474		2,101,901		2,338,492		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Kim Hottovy

Official Title: City Clerk

City of Macksville 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	168,200	71.927	15,092
Debt Service			0
Library	6,079	2.600	545
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	174,279	74.526	15,637

2022 July 1 Valuation: 2,338,492

Valuation Factor: 2,338.492

Neighborhood Revitalization Subj to Rebate: 209,827

Neighborhood Revitalization factor: 209.827

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

PROOF OF PUBLICATION

COURT NO._____

STATE OF KANSAS, STAFFORD COUNTY, S.S.

David Green, of lawful age, being duly sworn upon oath states that he is the publisher of

THE STAFFORD COURIER

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication;

THAT said paper has a general circulation on a daily, or weekly, or monthly, or yearly basis in

STAFFORD County, Kansas, and is

NOT a trade, religious or fraternal publication and has been published in STAFFORD County, KansasTHE ATTACHED was published on the following dates in a regular issue of saidnewspaper:

First Publication August 31 ,20 22

Second Publication ,20

Third Publication ,20

Fourth Publication ,20

Fifth Publication .20

Sixth Publication ,20

Publication Fee $

Affidavit, Notary's Fee $

Additional Copies ___@___ $

Total Publication Fee $

Witness my hand this 30 day of August ,20 22

(Sign) _____

SUBSCRIBED AND SWORN TO before this 30 day of August, 2022

_____

(Notary Public)

My commission expires _____

STATE OF KANSAS NOTARY PUBLIC

VALERIE D. GREEN
My Appointment Expires
February 9, 2026

(Published In The Stafford Courier, Wednesday, August 31, 2022)1t

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Macksville
will meet on September 12, 2022 at 7:00 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	254,478	82.473	262,490	80.023	360,000	187,817	80.315
Debt Service							
Library	6,562	2.980	6,659	2.892	7,500	6,079	2.600
Special Highway	16,034		14,516		21,500		
Park Memorial	1,962		2,768		12,700		
Police	225		605		11,100		
Diversion			385		7,000		
Sewer	43,507		41,871		41,500		
Water	70,612		73,818		164,000		
Refuse	53,286		55,790		59,000		
Pool Service Fund			3,039		42,000		
Non-Budgeted Funds-A	6,920						
Non-Budgeted Funds-B							
Totals	453,586	85.453	461,941	82.915	726,300	193,896	82.915
						*Revenue Neutral Rate***	*74.528*
Less: Transfers	40,000		40,000		40,000		
Net Expenditure	413,586		421,941		686,300		
Total Tax Levied	174,279		174,279		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,039,474		2,101,901		2,338,492		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Kim Hottovy
Official Title: City Clerk

(Published In The Stafford Courier, Wednesday, August 31, 2022)1t

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

Kim Hottovy
Official Title: City Clerk

Resolution No. 2022-03

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 74.528 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 12, 2022 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 82.915 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 12th day of September 2022 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 Sept. 12, 2022

Resolution No. 2022-03

Governing Body Member	Yes	No	No Vote
Mary Bates	✓		
Juan Ortiz	✓		
Sherrie Roach	✓		
Chad Cleveland	✓		
Shane Grizzell	✓		
TOTAL	5		

Certified

Kim Hottman, City Clerk