State of Kansas
City

2024

CERTIFICATE

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
City of Mahaska
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 expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	149,811	23,500	103.989
Debt Service	10-113				
Library	12-1220				
Special Highway		7	9,661		
Water		7	49,702		
Sewer		8	60,135		
Refuse		8	8,191		
Community Center		9			
Totals		xxxxxx	277,500	23,500	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			367249
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 57.272

Assisted by:
Bruna Auditing Services LLC
Derek Bruna, CPA
Address:
201 C St
Washington, KS 66968
Email:
dbruna@wctaa.com

Date Attested: Sept. 13 2023

County Clerk

Governing Body

City of Mahaska

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 Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,033	3,756	124	10	256	16
Debt Service						
Library						
TOTAL	21,033	3,756	124	10	256	16

County Treas Motor Vehicle Estimate 3,756

County Treas Recreational Vehicle Estimate 124

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 256

County Treas Watercraft Tax Estimate 16

Motor Vehicle Factor 0.17858

Recreational Vehicle Factor 0.00590

16/20 Vehicle Factor 0.00048

Commercial Vehicle Factor 0.01217

Watercraft Factor 0.00076

City of Mahaska

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

City of Mahaska

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt 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**

State of Kansas
City

City of Mahaska

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	**0**	**0**	**0**

*****If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Mahaska

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	92,353	90,421	104,819
Receipts:			
Ad Valorem Tax	18,199	21,033	xxxxxxxxxxxxxxxx
Delinquent Tax	293	650	
Motor Vehicle Tax	3,919	4,225	3,756
Recreational Vehicle Tax	165	130	124
16/20M Vehicle Tax	165	111	10
Commercial Vehicle Tax	263	357	256
Watercraft Tax	18	67	16
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,251	3,725	4,000
Local Sales Tax	4,378	16,500	6,000
Franchise Tax	5,135	6,250	6,300
Insurance Income		0	
1% County Tax	102	125	250
COVID Relief Fund	5,799		
COVID Relief Fund - Contract Services	-11,564		
In Lieu of Tax (IRB)			
Interest on Idle Funds	81	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous	250	675	680
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,454**	**53,948**	**21,492**
Resources Available:	**121,807**	**144,369**	**126,311**
Expenditures:			
Personnel	8,611	9,500	10,000
Contracted Services	1,450	5,000	6,500
Commodities	1,711	1,500	5,000
Utilities	7,537	7,500	8,000
Insurance	8,544	8,700	10,000
Taxes	174	1,000	12,500
Kansas Withholding	180	250	400
941 Taxes	1,348	1,500	2,000
Sales Tax Payable	386	500	750
Capital Improvement		1,000	91,161
Cash Forward (2024 column)			
Miscellaneous	1,445	3,100	3,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**31,386**	**39,550**	**149,811**
Unencumbered Cash Balance Dec 31	90,421	104,819	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	45,620	131,567	149,811
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	149,811
		Tax Required	23,500
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**23,500**

CPA Summary

City of Mahaska

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	11,314	12,881	7,601
Receipts:			
State of Kansas Gas Tax	1,627	2,070	2,060
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,627**	**2,070**	**2,060**
Resources Available:	**12,941**	**14,951**	**9,661**
Expenditures:			
Personnel	60	350	500
Product - Sand & Gravel		7,000	9,161
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**60**	**7,350**	**9,661**
Unencumbered Cash Balance Dec 31	12,881	7,601	0
2022/2023/2024 Budget Authority Amount	5,424	10,080	9,661

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	14,704	11,997	10,152
Receipts:			
Water Sold	26,766	30,000	38,000
Kansas Sales Tax	667	800	1,000
Service Deposits		300	300
Reconnects		250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**27,433**	**31,350**	**39,550**
Resources Available:	**42,137**	**43,347**	**49,702**
Expenditures:			
Personnel	3,971	4,500	5,000
Contract Services	15,405	9,700	12,000
Commodities	3,319	2,800	4,000
Utilities	4,109	3,850	5,000
Water Protection		550	550
Sales Tax Payable	751	940	1,000
KDHE		2,075	2,500
Kansas Withholding	450	500	650
Federal 941 Taxes	725	780	850
Other Taxes		500	500
Capital Improvements		7,000	17,652
Cash Forward (2024 column)			
Miscellaneous	1,410		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30,140**	**33,195**	**49,702**
Unencumbered Cash Balance Dec 31	11,997	10,152	0
2022/2023/2024 Budget Authority Amount	31,341	42,488	49,702

CPA Summary

City of Mahaska 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	56,651	57,950	56,635
Receipts:			
Sewer Collection	3,280	3,350	3,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,280**	**3,350**	**3,500**
Resources Available:	**59,931**	**61,300**	**60,135**
Expenditures:			
Personnel	1,616	2,350	2,500
941 Taxes	275	315	400
Kansas Withholding	90		
Capital Improvements		2,000	57,235
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,981**	**4,665**	**60,135**
Unencumbered Cash Balance Dec 31	57,950	56,635	0
2022/2023/2024 Budget Authority Amount	3,400	59,851	60,135

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,075	2,541	2,691
Receipts:			
Serviced Collection	5,350	5,500	5,500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,350**	**5,500**	**5,500**
Resources Available:	**7,425**	**8,041**	**8,191**
Expenditures:			
Refuse Pick-Up	4,884	5,350	8,191
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,884**	**5,350**	**8,191**
Unencumbered Cash Balance Dec 31	2,541	2,691	0
2022/2023/2024 Budget Authority Amount	6,200	6,785	8,191

CPA Summary

City of Mahaska

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

	(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
	Community Center			**0**		**0**		**0**		**0**	
Unencumbered Cash Balance Jan 1		12,460									Total 12,460
Receipts:											
Collections		6,117									
Insurance Check		1,369									
Total Receipts		7,486		0		0		0		0	7,486
Resources Available:		19,946		0		0		0		0	19,946
Expenditures:											
Personnel		750									
Contract Labor		8,506									
Commodities		1,407									
Utilities		3,696									
Total Expenditures		14,359		0		0		0		0	14,359
Cash Balance Dec 31		5,587		0		0		0		0	5,587 **
											5,587 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Mahaska

will meet on September 13, 2023 at 7:00 P.M. at the Mahaska Community Center 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 the Mahaska City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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	31,386	72.455	39,550	63.999	149,811	23,500	63.989
Special Highway	60		7,350		9,661		
Water	30,140		33,195		49,702		
Sewer	1,981		4,665		60,135		
Refuse	4,884		5,350		8,191		
Community Center	14,359						
Totals	82,810	72.455	90,110	63.999	277,500	23,500	63.989
						*Revenue Neutral Rate***	*57.272*
Less: Transfers	0		0		0		
Net Expenditure	82,810		90,110		277,500		
Total Tax Levied	19,149		21,033		xxxxxxxxxxxxxxxxx		
Assessed Valuation	264,287		328,645		367,249		

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	0
Total	0	0	0

*Tax rates are expressed in mills

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

Barbara Livingston
City Treasurer

PUBLIC NOTICE

Published in the Washington County News on August 24, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Mahaska

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	31,386	72.455	39,550	63.999	149,811	23,500	63.989
Special Highway	60		7,350		9,661		
Water	30,140		33,195		49,702		
Sewer	1,981		4,665		60,135		
Refuse	4,884		5,350		8,191		
Community Center	14,359						
Totals	82,810	72.455	90,110	63.999	277,500	23,500	63.989
						*Revenue Neutral Rate**	57.272
Less: Transfers	0		0		0		
Net Expenditure	82,810		90,110		277,500		
Total Tax Levied	19,149		21,033		xxxxxxxxxxxxxxxxx		
Assessed Valuation	264,287		328,645		367,249		

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	0
Total	0	0	0

*Tax rates are expressed in mills

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

Barbara Livingston
City Treasurer

Resolution No. 2023-1

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

WHEREAS, the Revenue Neutral Rate for the City of Mahaska was calculated as 57.272 mills by the Washington County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Mahaska, 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 MAHASKA:

The City of Mahaska shall levy a property tax rate exceeding the Revenue Neutral Rate of 57.272 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 13 day of Sept. 2023 (month and year) and SIGNED by the Mayor.

Marcus Daniel
Mayor

Attested:
Peggy Gallaway
City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 13,2023

Resolution No. 2023-1

Governing Body Member	Yes	No	No Vote
Cal Livingston	✓		
Wiley Kerr	✓		
Dan Lambert	✓		
Dale Klaus	✓		
Kirk Dalton	✓		
TOTAL			

Certified:

Peggy Galloway

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Mahaska, **HEREBY NOTIFIES THE** Washington **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 63.99. The date of our hearing is 9-13-23 at 7:00 AM/PM and will be held at 206 N. Main address in Mahaska, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 12, 2023.

(Seal)

Peggy Galloway, City Clerk

Clerk or Officer of Governing Body

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