

2016

CERTIFICATE

To the Clerk of Rush County, State of Kansas

We, the undersigned, officers of

City of McCracken

- 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 2016; and
 (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limi 2016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	118,402	31,646	
Debt Service	10-113	9			
Library	12-1220	9	2,942	2,135	
Special Highway		10	79,792		
Water		10	95,194		
Sewer		11	15,771		
Swimming Pool		11	15,583		
Cemetery		12	18,772		
		12			
		10			
Totals		xxxxx	346,456	33,781	
Notice of the vote to adopt required to be published and attached to the bu				No	County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by:
 Carolyn Brock
 Address:
 612 SW Terrace Ave
 Topeka, KS 66611-1216
 Email:
 brockck@sbcglobal.net

Layne A. Morgan
Mark M. Loomis
Chris O'Neil Mayor

Date Attested: 8-18 - 2015

Corenna Baldwin
 County Clerk

Governing Body

City of McCracken

2016

Computation to Determine Limit for 2016

Amount of Levy

1. Total tax levy amount in 2015 budget	+ \$	<u>32,619</u>
2. Debt service levy in 2015 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>32,619</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+	<u>6,245</u>	
5. Increase in personal property for 2015 :			
5a. Personal property 2015	+	<u>19,183</u>	
5b. Personal property 2014	-	<u>18,782</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>401</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2015 :			
6a. Real estate	+	<u>0</u>	
6b. State assessed	+	<u>0</u>	
6c. New improvements	-	<u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>0</u>	
7. Valuation of property that has changed in use during 2015 :	+	<u>6,334</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>12,980</u>	
9. Total estimated valuation July 1, 2015		<u>674,711</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>661,731</u>	
11. Factor for increase (8 divided by 10)		<u>0.01962</u>	
12. Amount of increase (11 times 3)	+ \$	<u>640</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$	<u>33,259</u>	
14. Debt service levy in this 2016 budget		<u>0</u>	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>33,259</u>	
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$	<u>522</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$	<u>33,781</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of McCracken

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General	Pool	4,500	4,500	4,500	
Cemetery	Special Highway	8,000	-	-	12-825d
	Totals	12,500	4,500	4,500	
	Adjustments*				
	Adjusted Totals	12,500	4,500	4,500	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

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

Budgeted Year: 2016

Library found in: City of McCracken
Rush County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$2,116	\$2,135
Delinquent Tax	\$100	\$100
Motor Vehicle Tax	\$395	\$393
Recreational Vehicle Tax	\$21	\$5
16/20M Vehicle Tax	\$3	\$2
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$2,635	\$2,635
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$576,041	\$674,711
Did Assessed Valuation Decrease?	No	
Levy Rate	3.673	3.164
Difference in Levy Rate:	(0.509)	
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 McCracken

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	69,393	73,111	62,154
Receipts:			
Ad Valorem Tax	27,747	30,503	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,805		
Motor Vehicle Tax	5,747	6,932	5,667
Recreational Vehicle Tax	86	369	77
16/20M Vehicle Tax		50	34
Commercial Vehicle Tax	117		174
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
Adjustment	525		0
City and County Revenue Sharing			0
Local Alcoholic Liquor (1/2)	240	239	0
Franchise Tax	7,205	7,200	7,300
Licenses	225	250	250
User Fees & Concessions	1,985	1,800	2,000
Refunds Library	1,081	500	500
Commissions	6,557		
Fines			
Donations		2,000	2,000
Oil Lease	4,600		
Fundraiser	6,633	6,000	6,000
Rent		500	500
Clean-Up Grant	10,000		
Interest on Idle Funds	96	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	74,649	56,443	24,602
Resources Available:	144,042	129,554	86,756
Expenditures:			
Salaries & Wages	3,855	6,700	6,700
Employee Benefits	2,290	2,400	2,400
Contract Hire	285	3,000	3,000
Utilities	13,527	14,000	14,000
Repairs & Maintenance	2,347	8,000	8,000
Fuel & Oil	752	1,500	1,500
Insurance	4,520	5,000	5,000
Supplies & Postage	321	1,400	1,400
Legal & Publications	4,792	7,000	7,000
Chemicals		450	450
Taxes	498	500	500
Telephone		700	700
Entertainment		100	100
Fundraisers	3,141	2,000	3,000
Capital Outlay	16,719		50,002
License & Permits	75	150	150
Transfer to Pool	4,500	4,500	4,500
Travel			
Contributions	1,000		
Environ. Cleanup Cost	12,084	10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous	225		
Does miscellaneous exceed 10% of Total I			
Total Expenditures	70,931	67,400	118,402
Unencumbered Cash Balance Dec 31	73,111	62,154	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	96,834	137,222	118,402
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			118,402
Tax Required			31,646
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			31,646

City of McCracken

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	-3	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water	16,800	10,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	16,800	10,000	0
Resources Available:	16,800	9,997	0
Expenditures:			
Principal	16,803	5,000	
Interest		450	
Commission & Postage			
Cash Basis Reserve		4,547	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	16,803	9,997	0
Unencumbered Cash Balance Dec 31	-3	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	15,347	18,115	0
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	0
See Tab B		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	259	295	295
Receipts:			
Ad Valorem Tax	1,579	2,116	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	108	100	100
Motor Vehicle Tax	351	395	393
Recreational Vehicle Tax	5	21	5
16/20M Vehicle Tax		3	2
Commercial Vehicle Tax	7		12
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,050	2,635	512
Resources Available:	2,309	2,930	807
Expenditures:			
Employee Benefits	259		
Appropriations to Library	1,735	2,535	2,842
Neighborhood Revitalization Rebate			
Miscellaneous		100	100
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,014	2,635	2,942
Unencumbered Cash Balance Dec 31	295	295	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	2,633	2,635	2,942
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,942
		Tax Required	2,135
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	2,135

Qualifies for

City of McCracken

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	37,726	54,952	64,992
Receipts:			
State of Kansas Gas Tax	4,722	4,800	4,800
County Transfers Gas		0	0
User Fees	9,965	10,000	10,000
Transfer from Cemetery	8,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	22,687	14,800	14,800
Resources Available:	60,413	69,752	79,792
Expenditures:			
Street Repairs & Maintenance	2,566	4,760	79,792
Capital Outlay	2,895		
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	5,461	4,760	79,792
Unencumbered Cash Balance Dec 31	54,952	64,992	0
2014/2015/2016 Budget Authority Amount	47,476	4,760	79,792

Adopted Budget Water	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	19,526	17,237	10,194
Receipts:			
Water Customers	83,270	85,000	85,000
Trash Customers			
Refunds	24		
Interest on Idle Funds	12		
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	83,306	85,000	85,000
Resources Available:	102,832	102,237	95,194
Expenditures:			
Salaries & Wages	10,994	11,200	11,200
Taxes	2,426	2,400	2,400
Operating Supplies	688	1,000	1,000
Repairs & Maintenance	3,414	10,000	10,000
Utilities	5,464	5,000	6,000
Sewer	19,930	13,000	20,000
Telephone	1,272	1,250	1,300
Testing	1,758	1,100	1,800
Contract Labor		600	600
Trash Contract	19,449	21,000	21,000
Deposit Refunds	125	250	250
Chemicals	201	2,700	270
Capital Improvements	403	11,143	17,974
Transfer to Special Highway			
Transfer to Debt Service	16,800	10,000	0
Postage	937	900	900
Office Supplies	312	500	500
Refunds	358		
Electrician Expense	748		
Miscellaneous	316		
Does miscellaneous exceed 10% of Total			
Total Expenditures	85,595	92,043	95,194
Unencumbered Cash Balance Dec 31	17,237	10,194	0
2014/2015/2016 Budget Authority Amount	91,283	97,543	95,194

City of McCracken

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	11,632	6,271	2,771
Receipts:			
Charges to Customers	9,965	13,000	13,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	9,965	13,000	13,000
Resources Available:	21,597	19,271	15,771
Expenditures:			
Salaries & Wages	1,108	1,200	1,200
Repairs & Maintenance	12,108	14,000	13,471
Rent			
Utilities	537	400	600
Licenses & Permits	205	200	200
Supplies	26	700	300
Travel			
Capital Outlay	962		
Transfer to Special Highway			
Miscellaneous	380		
Does miscellaneous exceed 10% of Total F			
Total Expenditures	15,326	16,500	15,771
Unencumbered Cash Balance Dec 31	6,271	2,771	0
2014/2015/2016 Budget Authority Amount	35,084	20,746	15,771

Adopted Budget Swimming Pool	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	8,898	9,644	5,883
Receipts:			
User Fees & Concessions	3,136		3,000
Contributions	1,200		1,200
Fundraisers	1,285		1,000
Local Alcoholic Liquor Tax	240	239	0
Transfer from General	4,500	4,500	4,500
Refunds	372		
Interest on Idle Funds	41		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	10,774	4,739	9,700
Resources Available:	19,672	14,383	15,583
Expenditures:			
Salaries & Wages	3,100		3,000
Contract Labor			
Utilities	2,418	2,500	2,500
Chemicals		1,000	1,000
License & Permits			
Repairs & Maintenance	871	4,000	4,000
Supplies	2,318	1,000	1,000
Telephone	134		500
Fundraiser Cost	321		
Transfer to General			
Capital Outlay	866		3,583
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	10,028	8,500	15,583
Unencumbered Cash Balance Dec 31	9,644	5,883	0
2014/2015/2016 Budget Authority Amount	16,817	15,174	15,583

City of McCracken

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Cemetery	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	27,281	20,972	14,872
Receipts:			
Farm Income	2,725	2,700	2,700
Sale of Lots		1,000	1,000
Donations			
Interest on Idle Funds	128	200	200
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,853	3,900	3,900
Resources Available:	30,134	24,872	18,772
Expenditures:			
Contract Labor	410	4,800	5,000
Utilities	270		300
Insurance	158	300	300
Supplies	324	500	500
Maintenance		4,400	12,672
Transfer to Special Highway	8,000		
Transfer to Sewer			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,162	10,000	18,772
Unencumbered Cash Balance Dec 31	20,972	14,872	0
2014/2015/2016 Budget Authority Amount	11,939	29,806	18,772

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

NOTICE OF BUDGET HEARING

The governing body of
City of McCracken

will meet on August 10, 2015 at 7:00 PM at McCracken City Center, 401 First Avenue for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at McCracken City Center, 401 First Avenue and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	70,931	53.397	67,400	52.953	118,402	31,646	46.903
Debt Service	16,803		9,997				
Library	2,014	3.039	2,635	3.673	2,942	2,135	3.164
Special Highway	5,461		4,760		79,792		
Water	85,595		92,043		95,194		
Sewer	15,326		16,500		15,771		
Swimming Pool	10,028		8,500		15,583		
Cemetery	9,162		10,000		18,772		
Totals	215,320	56.436	211,835	56.626	346,456	33,781	50.067
Less: Transfers	12,500		4,500		4,500		
Net Expenditure	202,820		207,335		341,956		
Total Tax Levied	31,492		32,619		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	558,014		576,041		674,711		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	45,000	30,000	20,000
Other	0	0	0
Total	45,000	30,000	20,000

*Tax rates are expressed in mills

Carol Webber

City Official Title: Treasurer

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Library	2,014	3.039	2,635	3.673	2,942	2,135	3.164
Special Highway	5,461		4,760		79,792		
Water	85,595		92,043		95,194		
Sewer	15,326		16,500		15,771		
Swimming Pool	10,028		8,500		15,583		
Cemetery	9,162		10,000		18,772		
Totals	215,320	56.436	211,835	56.626	346,456	33,781	50.067
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Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	45,000	30,000	20,000
Other	0	0	0
Total	45,000	30,000	20,000

*Tax rates are expressed in mills

Carol Webber

City Official Title: Treasurer

Affidavit of Publication

State of Kansas, }
Rush County, } ss.

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period to the first publication of said notice; and has been La Crosse in said County as periodical mail matter.

is a true copy thereof and was published in the of said newspaper for one consecutive on thereof being made as aforesaid on of July, 2015, with subsequent re following date:

, 2015

, 2015

Tim Engel

Publisher

n to before me this 29th day of

Melissa Jay

Notary Public

10-18



Additional copies \$ _____

Approved this _____ day of _____, 20____

2016

NOTICE OF BUDGET HEARING

The governing body of
City of McCracken

will meet on August 10, 2015 at 7:00 PM at McCracken City Center, 401 First Avenue for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at McCracken City Center, 401 First Avenue and will be available at this hearing.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	70,931	33.397	67,400	32.953	118,402	31,646	46.903
Debt Service	16,803		9,997				
Library	2,814	3.039	2,635	3.673	2,942	2,335	3.164
Special Highway	5,461		4,760		79,792		
Water	83,595		92,043		95,194		
Sewer	13,326		16,500		15,771		
Swimming Pool	10,828		8,500		45,583		
Cemetery	9,162		10,000		18,772		
Totals	215,320	36.436	211,835	36.626	346,436	33,781	30.067
Less: Transfers	12,500		4,500		4,500		
Net Expenditures	202,820		207,335		341,936		
Total Tax Levied	31,492		32,619		*****		
Assessed Valuation	558,014		576,041		674,711		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	45,000	30,000	20,000
Other	0	0	0
Total	45,000	30,000	20,000

*Tax rates are expressed in mills

Curtal Webber
City Official Title: Treasurer