[redacted] 2025

2026

KSA 2024 Supp. 79-2930

CERTIFICATE

To the Clerk of Crawford, State of Kansas

We, the undersigned, officers of

City of McCune

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

			2025 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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					
Fund	**K.S.A.**				
General	12-101a	6	605,201	89,560	47.222
Special Highway		7	69,018		
Sewer Utility		7	181,328		
Water Utility		8	172,181		
Water Bond and Interest		8	30,364		
Trash Utility		9	57,195		
Non-Budgeted Funds-A		10			
Totals		xxxxxx	1,115,287	89,560	47.222
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			1,896,618
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	44.285
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: _____, 2024

County Clerk

Governing Body

[redacted]

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	80,473	12,868	361	10	1,152	88
Debt Service						
Library						
TOTAI	80,473	12,868	361	10	1,152	88

County Treas Motor Vehicle Estimate 12,868
County Treas Recreational Vehicle Estimate 361
County Treas 16/20M Vehicle Estimate 10
County Treas Commercial Vehicle Tax Estimate 1,152
County Treas Watercraft Tax Estimate 88

Motor Vehicle Factor 0.15990
Recreational Vehicle Factor 0.00449
16/20M Vehicle Factor 0.00013
Commercial Vehicle Factor 0.01431
Watercraft Factor 0.00109

City of McCune

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility	Water Bond & Interest	18,927	18,997	18,923	KSA 12-825d
	Totals	18,927	18,997	18,923	
	Adjustments*				
	Adjusted Totals	18,927	18,997	18,923	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of McCune

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
USDA Bonds	3/28/1990	3/28/2030	5.75	300,000	109,100	3/1 & 9/1	9/1	13,100	5,897	13,800	5,123
Total Revenue Bonds					**109,100**			**13,100**	**5,897**	**13,800**	**5,123**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**109,100**			**13,100**	**5,897**	**13,800**	**5,123**

City of McCune

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATIO

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
None							
Totals					**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	329,363	362,295	392,838
Receipts:			
Ad Valorem Tax	76,641	77,254	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,391	3,219	3,445
Motor Vehicle Tax	17,404	12,176	12,868
Recreational Vehicle Tax	472	537	361
16/20M Vehicle Tax	35	35	10
Commercial Vehicle Tax	987	1,037	1,152
Watercraft Tax	79	79	88
Gross Earning (Intangible) Tax	0	0	0
Sales Tax	70,280	68,841	68,841
Franchise Tax	19,940	19,768	19,768
Cemetery	11,604	5,602	5,602
Osage Township Reimbursements	2,148	2,148	2,148
Reimbursed Expenses	2,309	2,005	2,005
In Lieu of Taxes (IRB	0	0	0
Interest on Idle Funds	5,515	6,051	6,051
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,050	3,910	3,910
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**215,856**	**202,662**	**126,249**
Resources Available:	**545,219**	**564,957**	**519,086**

City of McCune

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	545,219	564,957	519,086
Expenditures:			
General Government	170,869	163,614	166,000
Cemetery	12,055	8,505	15,000
Streets	0	0	0
Capital Outlay	0	0	424,201
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	182,924	172,119	605,201
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**182,924**	**172,119**	**605,201**
Unencumbered Cash Balance Dec 31	362,295	392,838	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	388,500	389,665	605,201
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	605,201
		Tax Required	86,115
	Delinquent Comp Rate:	4.0%	3,445
		Amount of 2024 Ad Valorem Tax	89,560

City of McCune 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Personal Services	74,616	78,625	80,000
Contractual Services	72,003	76,940	77,000
Commodities	0	8,049	9,000
Capital Outlay	24,250	0	0
Total	**170,869**	**163,614**	**166,000**
Cemetery			
Personal Services	4,723	5,475	5,800
Contractual Services	3,082	3,030	4,000
Commodities	0	0	0
Capital Outlay	4,250	0	5,200
Total	**12,055**	**8,505**	**15,000**
Streets			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**0**	**0**	**0**
Capital Outlay			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	424,201
Total	**0**	**0**	**424,201**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**182,924**	**172,119**	**605,201**

(Note: Should agree with general sub-totals.)

City of McCune 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan	29,135	44,522	56,478
Receipts:			
State of Kansas Gas Tax	10,116	11,160	11,150
County Transfers Gas	5,572	1,400	1,390
Interest on Idle Funds	0	30	0
Miscellaneous	248	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,935**	**12,590**	**12,540**
Resources Available:	**45,070**	**57,112**	**69,018**
Expenditures:			
Personal Services	0	0	0
Contractual Services	548	634	1,000
Commodities	0	0	0
Capital Outlay	0	0	68,018
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**548**	**634**	**69,018**
Unencumbered Cash Balance Dec 31	44,522	56,478	0
2023/2024/2025 Budget Authority Amount:	37,563	37,563	69,018

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan	67,860	104,121	137,175
Receipts:			
Sewer Charges	44,626	44,153	44,153
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,626**	**44,153**	**44,153**
Resources Available:	**112,486**	**148,274**	**181,328**
Expenditures:			
Treatment and Distribution			
Personal Services	4,327	3,991	4,500
Contractual Services	4,037	7,108	8,000
Commodities	0	0	0
Capital Outlay	0	0	168,828
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,365**	**11,099**	**181,328**
Unencumbered Cash Balance Dec 31	104,121	137,175	0
2023/2024/2025 Budget Authority Amount:	58,000	70,000	181,328

City of McCune 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,160	40,137	49,066
Receipts:			
Water Sales	122,588	123,115	123,115
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**122,588**	**123,115**	**123,115**
Resources Available:	**150,749**	**163,252**	**172,181**
Expenditures:			
Production and Distribution			
Personal Services	19,044	18,177	20,000
Contractual Services	72,641	77,012	78,000
Commodities	0	0	0
Capital Outlay	0	0	55,258
Operating Transfer to			
Water Bond and Interest	18,927	18,997	18,923
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**110,612**	**114,186**	**172,181**
Unencumbered Cash Balance Dec 31	40,137	49,066	0
2023/2024/2025 Budget Authority Amount:	136,927	136,997	172,181

Adopted Budget

Water Bond and Interest	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,441	11,441	11,441
Receipts:			
Operating Transfers from			
Water Utility Fund	18,927	18,997	18,923
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,927**	**18,997**	**18,923**
Resources Available:	**30,368**	**30,438**	**30,364**
Expenditures:			
Debt Service			
Principal	18,927	13,100	13,800
Interest	0	5,897	5,123
Cash Reserve	0	0	11,441
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,927**	**18,997**	**30,364**
Unencumbered Cash Balance Dec 31	11,441	11,441	0
2023/2024/2025 Budget Authority Amount:	19,027	19,097	30,364

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of McCune

will meet on September 10, 2024 at 7:00 PM at McCune 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 McCune City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	182,924	45.821	172,119	45.805	605,201	89,560	49.285
Special Highway	548		634		69,018		
Sewer Utility	8,365		11,099		181,328		
Water Utility	110,612		114,186		172,181		
Water Bond and Interest	18,927		18,997		30,364		
Trash Utility	38,265		37,913		57,195		
Non-Budgeted Funds-A							
Totals	359,641	45.821	354,948	45.805	1,115,287	89,560	49.285
						*Revenue Neutral Rate***	*44.285*
Less: Transfers	18,927		18,997		18,923		
Net Expenditure	340,714		335,951		1,096,364		
Total Tax Levied	92,210		80,473		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,012,428		1,756,844		1,817,185		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	133,100	121,400	109,100
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	133,100	121,400	109,100

*Tax rates are expressed in mills

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

Nicole Mays

Official Title: City Clerk

Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
Elaina Willford, being first duly sworn,
deposes and says: That *she* is *Classified Manager*
of *PARSONS SUN,* a twice weekly newspaper printed
in the State of Kansas, and published in and of general
circulation in Labette County, Kansas, with a general paid
circulation on a daily basis in Labette County, Kansas, and
that said newspaper is not a trade, religious or fraternal
publication.

Said newspaper is a twice weekly published at least weekly 50 times a year: has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Parsons, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive DAY, the first publication thereof being made as aforesaid on the 27th day of AUGUST 2024, with subsequent publications being made on the following dates:

_____, 2024 _____, 2024

_____, 2024 _____, 2024

Elaina Willford

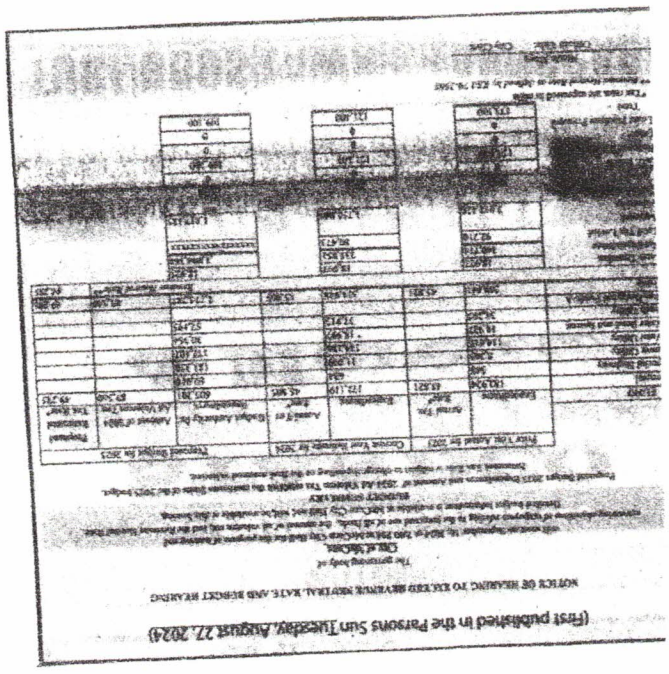
Subscribed and sworn to and before me this
27th day of August, 2024

Zella L Gamblian
Notary Public

My commission expires: 07/13/27

Printer's Fee ..... $ 84.00
Affidavit, Notary's Fee ..... $ 10.00
Additional Copies ..... $ _____
Total Publication Fees ..... $ 94.00

ZELLA L GAMBLIAN
Notary Public - State of Kansas
My Appt. Expires 07/13/27



Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF MCCUNE, HEREBY NOTIFIES THE CRAWFORD COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 49.285. The date of our hearing is September 10, 2024, at 7:00 PM and will be held at McCune City Hall address in McCune, 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 22, 2024

(Seal)

Clerk or Officer of Governing Body

Resolution No. 558

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

WHEREAS, the Revenue Neutral Rate for the City of McCune, Kansas, was calculated as 44.285 mills by the Crawford County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 10, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of McCune, Kansas, 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 MCCUNE, KANSAS:

The City of McCune, Kansas, shall levy a property tax rate exceeding the Revenue Neutral Rate of 44.85 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 10th day of September 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 10, 2024

Resolution No. 558

Governing Body Member	Yes	No	No Vote
Jamie Mays	✓		
Dianne Michell	✓		
~~Ben~~ Tyson Harm	✓		
TOTAL			

Certified:

CERTIFICATE

To the Clerk of Crawford, State of Kansas
We, the undersigned, officers of
City of McCune
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

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Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			1,817,185
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	44.285
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: 10/9/24 2024

County Clerk

Governing Body

Crawford County Clerk
Lisa Lusker
Crawford County, Kansas
P.O. Box 249
111 E Forest Ave.
Girard, Kansas 66743
www.crawfordcountykansas.org

Crawford County
KANSAS

October 24, 2025

Re: City of McCune

To Whom It May Concern:

The city of McCune did not submit a budget for 2026. After advisement from the State of Kansas Municipal Services, I will use the city's budget numbers for 2025 per K.S.A. 2024 Supp. 79-2930.

Thank you,

Lisa Lusker
Crawford County Clerk

Crawford County
KANSAS

Lisa Lusker <llusker@crawfordcountykansas.org>

budgets

Isaac Dailey [DAAR] <Isaac.Dailey@ks.gov> Thu, Oct 2, 2025 at 9:52 AM
To: Lisa Lusker <llusker@crawfordcountykansas.org>
Cc: "Mandy Patek [DAAR]" <mandy.m.patek@ks.gov>

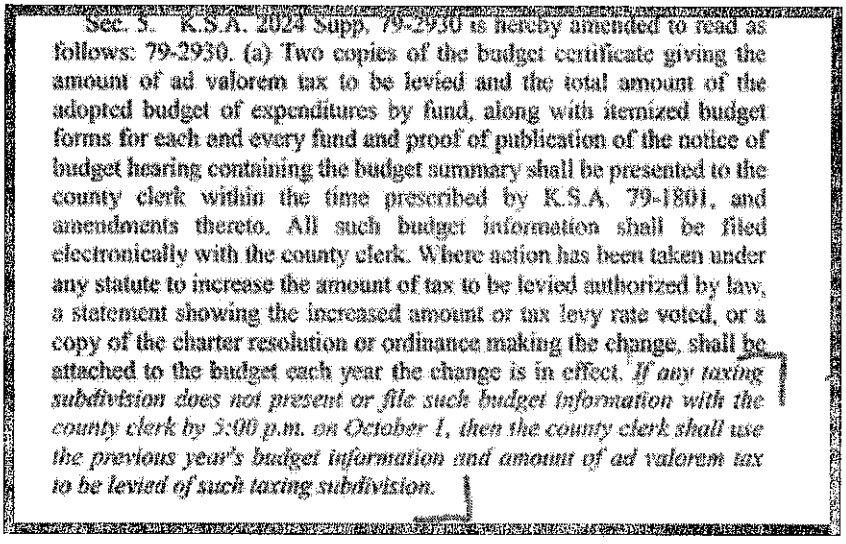
Lisa,

Thank you for your email. This past Legislative Session, Sub-House Bill 2125 passed and states if a municipality does not turn in a budget by 10/1 @ 5PM, then the county clerk is to use the prior year budget information. We believe the intent of this amendment was to remedy the delay in tax roll preparation due to the untimely budget filings thereby establishing the tax levy, but the intent does not seem mandatory (ex. in the event the taxing subdivision wants to levy less dollars than last year or nothing at all) and the wording is unclear regarding expenditure authority. We would suggest the county clerk: 1) ask these 2 cities how much they want to levy (up to the RNR amount) and then levy that amount; and 2) inform them to proceed with adopting a budget in order to have expenditure authority.

If no budget is adopted and submitted after the 10/1 5PM deadline, our suggestion is for the county clerk to use the previous year's budget by making a copy of it and writing something in the top right corner indicating that the 2026 budget is being adopted under K.S.A. 2024 Supp. 79-2930. That way when someone looks at it and the documents show 2025, they will know that the 2025 budget is also being adopted as the 2026 budget. Of course, the actual levy rate will be different because you will calculate it using the final assessed valuation for this year.

All of this being said, our suggestion is to always consult with the city/county legal counsel on how to move forward anytime there is a question related to the legality of a process.

Please let us know if you have any questions.



Sec. 5. K.S.A. 2024 Supp. 79-2930 is hereby amended to read as follows: 79-2930. (a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing containing the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801, and amendments thereto. All such budget information shall be filed electronically with the county clerk. Where action has been taken under any statute to increase the amount of tax to be levied authorized by law, a statement showing the increased amount or tax levy rate voted, or a copy of the charter resolution or ordinance making the change, shall be attached to the budget each year the change is in effect. *If any taxing subdivision does not present or file such budget information with the county clerk by 5:00 p.m. on October 1, then the county clerk shall use the previous year's budget information and amount of ad valorem tax to be levied of such taxing subdivision.*

Isaac Dailey

785-296-8083 | 785-296-1477 Fax