State of Kansas
City

CERTIFICATE

To the Clerk of CRAWFORD COUNTY, 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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	284,500	92,205	48.428
Debt Service	10-113				
Library	12-1220				
Special Highway		7	27,000		
Sewer Utility		7	54,000		
Water Utility		8	128,917		
Water Bond and Interest		8	19,017		
Trash Utility		9	40,000		
		9			
Non-Budgeted Funds		10			
Totals		xxxxx	553,434	92,205	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					1903984
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Diehl Banwart & Bolton, CPAs, PA
Terence L Sercer, CPA
Address:
7 1/2 East Wall Street
Fort Scott, Kansas 66701
Email:
cpasercer@dbbjb.com

Bobby Clark — Barbara Clark
Kevin Huddleston — Ken Huddleston
Jason Han — Jason E Han
Wendy Markley — Wendy S. Markley

Date Attested: 11/1 2021

County Clerk

Governing Body

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

CITY OF MCCUNE

2022

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	89,792	17,278	430	35	980	36
Debt Service						
Library						
TOTAL	89,792	17,278	430	35	980	36

County Treas Motor Vehicle Estimate 17,278

County Treas Recreational Vehicle Estimate 430

County Treas 16/20M Vehicle Estimate 35

County Treas Commercial Vehicle Tax Estimate 980

County Treas Watercraft Tax Estimate 36

Motor Vehicle Factor 0.19242

Recreational Vehicle Factor 0.00479

16/20 Vehicle Factor 0.00039

Commercial Vehicle Factc 0.01091

Watercraft Factor 0.00040

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Water Utility	Water Bond & Interest	18,285	18,970	19,017	KSA 12-825-d
	Totals	18,285	18,970	19,017	
	Adjustments*				
	Adjusted Totals	18,285	18,970	19,017	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

CITY OF MCCUNE

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amt Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due Interest	Date Due Principal	Amount Due 2021 Interest	Amount Due 2021 Principal	Amount Due 2022 Interest	Amount Due 2022 Principal
General Obligation:											
NONE											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
US Dept of Ag Loan	3/28/1990	3/28/2030	5.75	300,000	144,100	3-1,9-1	3/1	7,970	11,000	7,317	11,700
Budgeted to be paid in the Water Bond and Interest Fund											
Total Revenue Bonds					**144,100**			**7,970**	**11,000**	**7,317**	**11,700**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**144,100**			**7,970**	**11,000**	**7,317**	**11,700**

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 2021	Payments Due 2021	Payments Due 2022
NONE							
				Totals	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	137,234	132,868	74,527
Receipts:			
Ad Valorem Tax	87,354	85,302	xxxxxxxxxxxxxxx
Delinquent Tax	4,864	2,955	2,900
Motor Vehicle Tax	18,367	15,776	17,278
Recreational Vehicle Tax		316	430
16/20M Vehicle Tax		31	35
Commercial Vehicle Tax		937	980
Watercraft Tax		42	36
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Special Assessments			
Local Alcoholic Liquor			
Local Sales Tax	74,405	60,000	70,000
Franchise Tax	18,469	16,500	17,000
Cemetery	1,900	2,500	2,500
Osage Township reimbursements	2,000	4,000	4,000
Donation	2,550	3,300	2,500
Sales tax from City sales	472	500	500
Reimbursements	3,422	1,000	1,000
Interest on Idle Funds	3,245	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,414	2,000	2,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**219,462**	**196,159**	**122,159**
Resources Available:	**356,696**	**329,027**	**196,686**
Expenditures:			
General Government	129,044	189,000	189,000
Cemetery	7,428	10,000	10,000
Sales Taxes Paid	472	500	500
Street Work	0	0	0
City Hall	0	0	0
Capital Outlays	86,884	55,000	85,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**223,828**	**254,500**	**284,500**
Unencumbered Cash Balance Dec 31	132,868	74,527	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	319,500	255,300	284,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	284,500
		Tax Required	87,814
	Delinquent Comp Rate:	5.0%	4,391
		Amount of 2021 Ad Valorem Tax	**92,205**

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	29,276	13,374	15,364
Receipts:			
State of Kansas Gas Tax	10,719	10,650	10,590
County Transfers Gas	1,405	1,340	1,330
Interest on Idle Funds			
Miscellaneous	240		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**12,364**	**11,990**	**11,920**
Resources Available:	**41,639**	**25,364**	**27,284**
Expenditures:			
Street Repair and Maint	28,266	10,000	27,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,266**	**10,000**	**27,000**
Unencumbered Cash Balance Dec 31	13,374	15,364	284
2020/2021/2022 Budget Authority Amoun	35,000	40,000	27,000

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	18,813	22,688	15,688
Receipts:			
Charges to Customers	44,968	47,000	47,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**44,968**	**47,000**	**47,000**
Resources Available:	**63,781**	**69,688**	**62,688**
Expenditures:			
Operating Expenses	9,935	12,000	12,000
Capital outlays	0	11,000	11,000
Debt Service on Revolving Loan (paid off)	31,159	0	0
Transfer to Utility Reserve Fund	0	31,000	31,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,094**	**54,000**	**54,000**
Unencumbered Cash Balance Dec 31	22,688	15,688	8,688
2020/2021/2022 Budget Authority Amoun	54,159	54,000	54,000

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	41,392	17,921	8,951
Receipts:			
Charges to Customers	118,467	110,000	120,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**118,467**	**110,000**	**120,000**
Resources Available:	**159,859**	**127,921**	**128,951**
Expenditures:			
Operating Expenses	96,698	100,000	100,000
Capital outlays	26,955	0	9,900
Transfer to Water Bond and Interest Fund	18,285	18,970	19,017
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**141,938**	**118,970**	**128,917**
Unencumbered Cash Balance Dec 31	17,921	8,951	34
2020/2021/2022 Budget Authority Amoun	148,970	126,470	128,917

Adopted Budget **Water Bond and Interest**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,641	11,941	11,941
Receipts:			
Operating Transfer from Water Utility	18,285	18,970	19,017
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	**18,285**	**18,970**	**19,017**
Resources Available:	**30,926**	**30,911**	**30,958**
Expenditures:			
Debt Service			
Principal	10,400	11,000	11,700
Interest	8,585	7,970	7,317
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,985**	**18,970**	**19,017**
Unencumbered Cash Balance Dec 31	11,941	11,941	11,941
2020/2021/2022 Budget Authority Amoun	19,085	19,070	19,017

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,957	13,146	8,146
Receipts:			
Charges to Customers	33,984	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,984**	**35,000**	**35,000**
Resources Available:	**46,941**	**48,146**	**43,146**
Expenditures:			
Operating Expenses	33,795	40,000	40,000
Capital outlays	0		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,795**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	13,146	8,146	3,146
2020/2021/2022 Budget Authority Amoun	40,000	40,000	40,000

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifits			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amoun	0	0	0

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report.

CITY OF MCCUNE

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,570	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		20,570
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	20,570	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	20,570
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	20,570	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,570
										20,570

** Note: These two block figures should agree.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF MCCUNE

will meet on September 14, 2021 at City Hall at 7:00 P.M. for the purpose of hearing and answering objections of taxpayers relating to the revenue Neutral Rate and the amount of ad valorem tax and proposed use of all funds.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the Proposed Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	223,828	51.199	254,500	51.308	284,500	92,205	48.427
Special Highway	28,266		10,000		27,000		
Sewer Utility	41,094		54,000		54,000		
Water Utility	141,938		118,970		128,917		
Water Bond and Interest	18,985		18,970		19,017		
Trash Utility	33,795		40,000		40,000		
Non-Budgeted Funds							
Totals	487,904	51.199	496,440	51.308	553,434	92,205	48.427
*Revenue Neutral Rate***							47.161
Less: Transfers	18,285		18,970		19,017		
Net Expenditure	469,619		477,470		534,417		
Total Tax Levied	91,449		89,792		xxxxxxxxxxxxx		
Assessed Valuation	1,786,142		1,750,075		1,903,984		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	164,400	154,500	144,100
Other	59,691	30,362	0
Lease Purchase Principal	7,761	0	0
Total	231,852	184,862	144,100

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Anita McGown

City Official Title: City Clerk

Resolution #554

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 was calculated as 47.161 mills by the Crawford County Clerk; and

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

WHEREAS, The Governing Body held a hearing on September 14, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of McCune, 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:

The City of McCune shall levy a property tax rate exceeding the Revenue Neutral Rate of 47.161 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 14th day of September 2021 and **SIGNED** by the Mayor.

Bobby Clark

Mayor Bobby Clark

Attested:

Anita McGown

City Clerk Anita McGown

(Published in the Parsons Sun on Aug. 25, 2021)

State of Kansas
City 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF MCCUNE

will meet on September 14, 2021 at City Hall at 7:00 P.M. for the purpose of hearing and answering objections of taxpayers relating to the revenue Neutral Rate and the amount of ad valorem tax and proposed use of all funds.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the Proposed Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	223,828	51.199	254,500	51.308	284,500	92,205	48.427
Special Highway	28,266		10,000		27,000		
Sewer Utility	41,094		54,000		54,000		
Water Utility	141,938		118,970		128,917		
Water Bond and Interest	18,985		18,970		19,017		
Trash Utility	33,795		40,000		40,000		
Non-Budgeted Funds							
Totals	487,904	51.199	496,440	51.308	553,434	92,205	48.427
*Revenue Neutral Rate***							47.161
Less: Transfers	18,285		18,970		19,017		
Net Expenditure	469,619		477,470		534,417		
Total Tax Levied	91,449		89,792		xxxxxxxxxxxxx		
Assessed Valuation	1,786,142		1,750,075		1,903,984		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	164,400	154,500	144,100
Other	59,691	30,362	0
Lease Purchase Principal	7,761	0	0
Total	231,852	184,862	144,100

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Anita McGown
City Official Title: City Clerk

Aug. 25

Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
Emily Orozco, being first duly sworn,
deposes and says: That *she* is *Classified Manager*
of *PARSONS SUN*, a daily 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 daily 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 25th day of August
2021, with subsequent publications being made on the
following dates:

_____, 2021 _____, 2021

_____, 2021 _____, 2021

Emily E Orozco

Subscribed and sworn to and before me this
25th day of August, 2021

Notary Public

My commission expires: January 9, 2023

Printer's Fee ..... $ 187.28
Affidavit, Notary's Fee ..... $ 10.00
Additional Copies ..... $
Total Publication Fees ..... $ 197.28

NOTARY PUBLIC
SHANNA LYN GUIOT
My Appointment Expires
January 9, 2023