State of Kansas
City

CERTIFICATE

To the Clerk of CRAWFORD COUNTY, State of Kansas

We, the undersigned, officers of

CITY OF MCCUNE, KANSAS

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	389,665	80,473	
Special Highway		7	37,563		
Sewer Utility		7	70,000		
Water Utility		8	136,997		
Water Bond and Interest		8	19,097		
Trash Utility		9	44,000		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	697,322	80,473	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 52.505

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

Date Attested: 9/29/ 2023

County Clerk

Governing Body

Page No. 1

State of Kansas
City

CITY OF MCCUNE, KANSAS

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	92,210	12,176	537	35	1,037	80
Debt Service						
Library						
TOTAL	92,210	12,176	537	35	1,037	80

County Treas Motor Vehicle Estimate 12,176

County Treas Recreational Vehicle Estimate 537

County Treas 16/20M Vehicle Estimate 35

County Treas Commercial Vehicle Tax Estimate 1,037

County Treas Watercraft Tax Estimate 80

Motor Vehicle Factor 0.13205

Recreational Vehicle Factor 0.00582

16/20 Vehicle Factor 0.00038

Commercial Vehicle Facto 0.01125

Watercraft Factor 0.00087

State of Kansas
City

CITY OF MCCUNE, KANSAS 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
Water Utility	Water Bond & Interest	19,017	18,927	-	KSA 12-825-d
	Totals	19,017	18,927	0	
	Adjustments*				
	Adjusted Totals	19,017	18,927	0	

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

CITY OF MCCUNE, KANSAS

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
USDA Bonds	3/28/1990	3/28/2030	0.06	300,000	121,400	3/1 & 9/1	9/1	6,627	12,300	5,897	13,100
Total Revenue Bonds					**121,400**			**6,627**	**12,300**	**5,897**	**13,100**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**121,400**			**6,627**	**12,300**	**5,897**	**13,100**

07/13/2023 14:09 FAX 004

CITY OF MCCUNE, KANSAS 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.**

07/13/2023 14:09 FAX 005

CITY OF MCCUNE, KANSAS 2024 State of Kansas City

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	244,485	361,388	189,659
Receipts:			
Ad Valorem Tax	84,867	87,600	xxxxxxxxxxxxxxxx
Delinquent Tax	4,301	196	
Motor Vehicle Tax	14,958	17,404	12,176
Recreational Vehicle Tax		472	537
16/20M Vehicle Tax		33	35
Commercial Vehicle Tax		987	1,037
Watercraft Tax		79	80
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	0	0	
Local Sales Tax	138,051	80,000	80,000
Franchise Tax	20,359	19,000	19,000
Cemetery	3,400	2,500	2,500
Osage Township reimbursements	5,707	2,000	2,000
Donation	1,167	0	500
Sales tax from City sales	325	500	500
Reimbursements	11,794	1,000	0
USDA Grant			
ARPA Grant	31,437	0	0
Interest on Idle Funds	4,510	3,000	3,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	3,080	2,000	2,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**323,956**	**216,771**	**123,365**
Resources Available:	**568,441**	**578,159**	**313,024**
Expenditures:			
General Government	150,091	200,000	200,000
Cemetery	6,002	10,000	15,000
Sales Taxes Paid	260	500	500
Street Work	0		
Grant Expenses	30,853	0	0
Capital Outlays	19,847	178,000	161,105
Cash Forward (2024 column)			13,060
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**207,053**	**388,500**	**389,665**
Unencumbered Cash Balance Dec 31	361,388	189,659	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	284,500	388,500	389,665
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	389,665
		Tax Required	76,641
	Delinquent Comp Rate:	5.0%	3,832
		Amount of 2023 Ad Valorem Tax	80,473

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

State of Kansas
City
2024

CITY OF MCCUNE, KANSAS

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	21,893	29,135	25,013
Receipts:			
State of Kansas Gas Tax	10,604	11,230	11,150
County Transfers Gas	1,491	1,410	1,400
Miscellaneous	459		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,554**	**12,640**	**12,550**
Resources Available:	**34,447**	**41,775**	**37,563**
Expenditures:			
Street Repair and Maint	5,312	16,762	37,563
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,312**	**16,762**	**37,563**
Unencumbered Cash Balance Dec 31	29,135	25,013	0
2022/2023/2024 Budget Authority Amount	10,000	37,563	37,563

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,997	67,860	54,860
Receipts:			
Charges to Customers	44,900	45,000	46,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,900**	**45,000**	**46,000**
Resources Available:	**88,897**	**112,860**	**100,860**
Expenditures:			
Operating Expenses	18,188	15,000	20,000
Capital Outlays	2,849	43,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,037**	**58,000**	**70,000**
Unencumbered Cash Balance Dec 31	67,860	54,860	30,860
2022/2023/2024 Budget Authority Amount	54,000	58,000	70,000

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

State of Kansas
City
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CITY OF MCCUNE, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,057	24,041	12,114
Receipts:			
Charges to Customers	119,654	125,000	125,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**119,654**	**125,000**	**125,000**
Resources Available:	**134,711**	**149,041**	**137,114**
Expenditures:			
Operating Expenses	90,703	110,000	110,000
Capital Outlays	950	8,000	8,000
Transfer to Water Bond & Interest	19,017	18,927	18,997
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**110,670**	**136,927**	**136,997**
Unencumbered Cash Balance Dec 31	24,041	12,114	117
2022/2023/2024 Budget Authority Amoun	128,917	136,927	136,997

Adopted Budget **Water Bond and Interest**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	11,441	11,441	11,441
Receipts:			
Transfer in from Water Utility	19,017	18,927	18,997
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**19,017**	**18,927**	**18,997**
Resources Available:	**30,458**	**30,368**	**30,438**
Expenditures:			
Debt Service			
Principal	11,700	12,300	13,100
Interest	7,317	6,627	5,897
Other			100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,017**	**18,927**	**19,097**
Unencumbered Cash Balance Dec 31	11,441	11,441	11,341
2022/2023/2024 Budget Authority Amoun	19,017	19,027	19,097

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

State of Kansas
City
2024

CITY OF MCCUNE, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,603	12,376	8,376
Receipts:			
Charges for Services	35,299	36,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**35,299**	**36,000**	**36,000**
Resources Available:	**48,902**	**48,376**	**44,376**
Expenditures:			
Operating Expenses	36,526	40,000	44,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,526**	**40,000**	**44,000**
Unencumbered Cash Balance Dec 31	12,376	8,376	376
2022/2023/2024 Budget Authority Amount	40,000	44,000	44,000

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

State of Kansas
City

CITY OF MCCUNE, KANSAS NON-BUDGETED FUNDS 2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds

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

** Note: These two block figures should agree.

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

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of

CITY OF MCCUNE, KANSAS

will meet on August 8, 2023 at 7:00 P.M. at City Hall 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 City Hall 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	Estimate Tax Rate*
General	207,053	48.428	388,500	45.821	389,665	80,473	45.821
Debt Service							
Library							
Water Utility	110,670		136,927		136,997		
Water Bond and Interest	19,017		18,927		19,097		
Trash Utility	36,526		40,000		44,000		
Non-Budgeted Funds							
Totals	399,615	48.428	659,116	45.821	697,322	80,473	45.821
						*Revenue Neutral Rate***	*52.505*
Less: Transfers	19,017		18,927		0		
Net Expenditure	380,598		640,189		697,322		
Total Tax Levied	92,205		92,210		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,903,984		2,012,428		1,756,246		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	144,100	133,100	121,400
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	144,100	133,100	121,400

*Tax rates are expressed in mills

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

Colette Davidson

City Official Title: City Clerk

Resolution No. 556

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 was calculated as 45.821 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 13th, 2022 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 OFMCCUNE, KANSAS:

The City of McCune shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.822 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 13th day of September, 2022 and SIGNED by the Mayor.

Mayor
Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of McCune To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 09/13/2022
Resolution No. 556

Governing Body Member	Yes	No	No Vote
Dianne Mitchell	✓		
Jason Han	✓		
Wendy Markley	✓		
Derek Shepherd	✓		
Kevin Huddleston (Absent from the Hearing)			✓
TOTAL			

Certified:
Corita McGaw

Affidavit of Publication

STATE OF KANSAS, LABETTE COUNTY, ss:
Alana Umholtz, 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 21 day of July 2023, with subsequent publications being made on the following dates:

_____, 2023 _____, 2023

_____, 2023 _____, 2023

Alana Umholtz

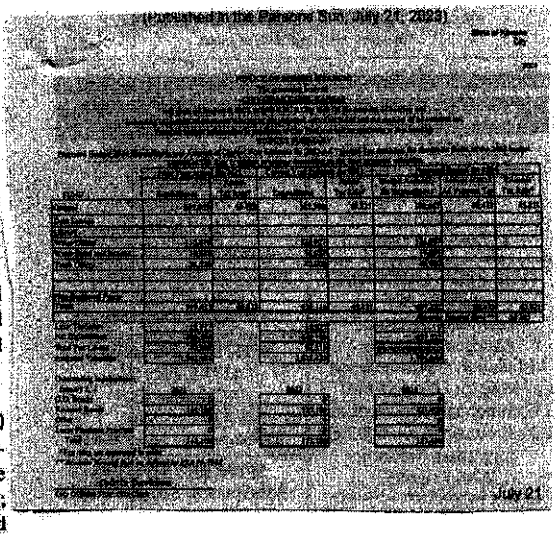
Subscribed and sworn to and before me this 24th day of July, 2023

Teresa Teeple
Notary Public

My commission expires: 3-22-2023

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

TERESA A. TEEPLE
Notary Public - State of Kansas
My Appt. Expires 3-22-2023


(Published in the Parsons Sun, July 21, 2023)

July 21