State of Kansas
City

2025

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

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	187,294	46,487	
Debt Service	10-113	8	10,304		
Library	12-1220	8	4,225	3,407	
Special Highway		9	13,585		
Water		9	93,917		
Sewer		10	27,360		
Swimming Pool		10			
Cemetery		11	26,153		
		11			
Totals		xxxxxx	362,838	49,894	
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 53.938

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Brian Walker — Mayor — yes
Norma McNair — Commissioner — yes

Date Attested: August 20, 2024

Kristen Muller, Deputy
County Clerk

Governing Body

City of McCracken

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,416	6,026	201	209	196	44
Debt Service						
Library	3,478	452	15	16	15	3
TOTAL	49,894	6,478	216	225	211	47

County Treas Motor Vehicle Estimate 6,478

County Treas Recreational Vehicle Estimate 216

County Treas 16/20M Vehicle Estimate 225

County Treas Commercial Vehicle Tax Estimate 211

County Treas Watercraft Tax Estimate 47

Motor Vehicle Factor 0.12984

Recreational Vehicle Factor 0.00433

16/20 Vehicle Factor 0.00451

Commercial Vehicle Factor 0.00423

Watercraft Factor 0.00094

City of McCracken 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
General	Pool	950	-	-	12-1,117
Water	Debt Service	5,893	5,893	5,893	12-825d
Water	General	33,429	20,000	20,000	12-825d
Cemetery	Special Highway				12-825d
General	Water				12-1,117
	Totals	40,272	25,893	25,893	
	Adjustments*				
	Adjusted Totals	40,272	25,893	25,893	

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

City of McCracken

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Tower Project	3/21/2016	2/1/2037	2.59	315,000	68,827	Feb	Feb	891	2,055	838	2,109
						August	August	865	2,082	811	2,136
Total G.O. Bonds					68,827			1,756	4,137	1,649	4,245
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					68,827			1,756	4,137	1,649	4,245

City of McCracken

2025

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 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.**

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

Budgeted Year: 2025

Library found in: City of McCracken
Rush County

As provided in KSA 75-2553 *et seq.*, 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 2024	Proposed Year 2025
Ad Valorem Tax	$3,478	$3,407
Delinquent Tax	$0	$0
Motor Vehicle Tax	$384	$452
Recreational Vehicle Tax	$7	$15
16/20M Vehicle Tax	$8	$16
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,877	$3,890
Difference in Total Taxes:	$13	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$895,371	$925,033
Did Assessed Valuation Decrease?	No	
Levy Rate	3.884	3.683
Difference in Levy Rate:	(0.201)	
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 seek assistance from the State Library.

City of McCracken 2025

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	77,425	110,150	104,781
Receipts:			
Ad Valorem Tax	54,099	46,416	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	6,628	5,284	6,026
Recreational Vehicle Tax		101	201
16/20M Vehicle Tax		116	209
Commercial Vehicle Tax		276	196
Watercraft Tax		38	44
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	7,195	7,000	7,000
Licenses	50	250	250
User Fees & Concessions	1,629	1,000	1,000
Refunds Library (Payroll Taxes)	11,528	1,000	1,000
Transfer from Water	33,430	20,000	20,000
Oil Lease			
Rent			
Inurance Refund	1,241		
Contributions	20		
Pool-Contributions	1,214		
Interest on Idle Funds		100	100
Neighborhood Revitalization Rebate			0
Miscellaneous	75		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**117,109**	**81,581**	**36,026**
Resources Available:	**194,534**	**191,731**	**140,807**
Expenditures:			
Salaries & Wages	11,863	16,400	28,000
Salaries & Wages-Library	8,117		
Employee Benefits	4,243	4,000	4,000
Contract Hire		1,000	1,000
Utilities	6,654	8,000	8,000
Repairs & Maintenance	5,285	6,000	6,000
Fuel & Oil	696	1,000	2,000
Insurance	10,076	10,000	12,000
Office Supplies & Postage	1,679	1,800	2,000
Operation Supplies	10,084	12,000	12,000
Legal & Publications	3,935	10,000	10,000
Chemicals		450	450
Property Taxes	6,304	800	800
Telephone	3,927	4,000	4,000
Street Maintenance		5,000	45,000
Capital Outlay	481	5,000	50,544
License & Permits	453	500	500
Contributions	1,740	1,000	1,000
Election Expense			
Pool Maintenance	950		
Environmental Cleanup	2,583		
Technoogy/Software	224		
Training / Tuition / Travel	4,921		
Miscellaneous	169		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**84,384**	**86,950**	**187,294**
Unencumbered Cash Balance Dec 31	110,150	104,781	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	169,252	178,151	187,294
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	187,294
		Tax Required	46,487
	4091	0.0%	0
Library-Salaries & Wages		8738	**46,487**
Insurance		1287	

CPA Summary

City of McCracken 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	4,411	4,411
Receipts:			
Ad Valorem Tax	3,927	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax	482		
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water	5,893	5,893	5,893
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,304**	**5,893**	**5,893**
Resources Available:	**10,304**	**10,304**	**10,304**
Expenditures:			
Principal	4,000	4,137	4,245
Interest	1,893	1,756	1,649
Commission & Postage			
Cash Basis Reserve			4,410
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,893**	**5,893**	**10,304**
Unencumbered Cash Balance Dec 31	4,411	4,411	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,894	5,893	10,304
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,304
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	317	317
Receipts:			
Ad Valorem Tax	3,927	3,478	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	481	384	452
Recreational Vehicle Tax		7	15
16/20M Vehicle Tax		8	16
Commercial Vehicle Tax		20	15
Watercraft Tax		3	3
Cash Adjustment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,408**	**3,900**	**501**
Resources Available:	**4,408**	**4,217**	**818**
Expenditures:			
Appropration to Library	4,091	3,900	4,225
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,091**	**3,900**	**4,225**
Unencumbered Cash Balance Dec 31	317	317	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,807	3,900	4,225
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	4,225
		Tax Required	3,407
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,407

Qualifies for S

CPA Summary

City of McCracken 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 1	11,993	7,413	108
Receipts:			
State of Kansas Gas Tax	4,137	4,770	4,760
County Transfers Gas			0
Franchise Fee			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,137**	**4,770**	**4,760**
Resources Available:	**16,130**	**12,183**	**4,868**
Expenditures:			
Street Repair and Maint	1,179		
Utilities	6,770	12,075	13,585
Chemicals	190		
Supplies	450		
Equipment	125		
Miscellaneous	3		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,717**	**12,075**	**13,585**
Unencumbered Cash Balance Dec 31	7,413	108	-8,717
2023/2024/2025 Budget Authority Amount:	9,478	12,075	13,585

See Tab E

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	79,800	45,060	19,417
Receipts:			
Charges to Customers	40,852	42,000	45,000
Trash Customers	21,249	22,500	23,500
Deposits	375		
Taxes	218		
Late Fees	963	1,000	1,000
Transfer form Sewer			5,000
Interest on Idle Funds	7		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**63,664**	**65,500**	**74,500**
Resources Available:	**143,464**	**110,560**	**93,917**
Expenditures:			
Salaries & Wages	14,663	11,000	11,000
Employee Beneifts	1,122	1,500	1,500
Taxes		2,500	2,500
Office Supplies	2,406	1,500	1,500
Operating Supplies			
Repairs & Maintenance	2,479	7,500	7,500
Utilities	6,694	7,000	7,000
Telephone	1,535	1,000	1,000
Testing	561	750	750
Sales Taxes	252	200	200
Contract Labor		1,000	1,000
Software & Tech	449	1,000	2,000
Insurance			
Trash Contract	21,343	21,000	21,000
Deposit Refunds		600	600
Training	598		
Chemicals	4,573	5,000	5,000
Capital Improvements			1,774
Transfer to General	33,429	20,000	20,000
Transfer to Sewer			
Transfer to Debt Service	5,770	5,893	5,893
Postage		1,000	1,000
Office Supplies	2,406	1,700	1,700
Legal & Professional Fee		1,000	1,000
Adjustment			
Reimbusements			
Miscellaneous	124		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**98,404**	**91,143**	**93,917**
Unencumbered Cash Balance Dec 31	45,060	19,417	0
2023/2024/2025 Budget Authority Amount:	153,234	149,906	93,917

79800

CPA Summary

City of McCracken 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,266	9,406	21,606
Receipts:			
Charges to Customers	20,595	22,000	22,000
Taxes	51		
Late Fees	67		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,713**	**22,000**	**22,000**
Resources Available:	**22,979**	**31,406**	**43,606**
Expenditures:			
Salaries & Wages	4,363	6,000	11,000
Employee Benefits	333		
Repairs & Maintenance	8,626	3,000	10,000
Fuel & Oil			
Utilities		340	900
Licenses & Permits	185	460	460
Reimbursement			
Training			
Capital Outlay			
Transfer to water			5,000
Miscellaneous	66		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,573**	**9,800**	**27,360**
Unencumbered Cash Balance Dec 31	9,406	21,606	16,246
2023/2024/2025 Budget Authority Amount:	10,460	9,806	27,360

See Tab A

Adopted Budget **Swimming Pool**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
	closed pool 2023		
User Fees & Concessions			
Water Rate			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Contract Labor			
Utilities			
Chemicals			
Transfer to General			
Capital Outlay			
	Closing		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	7,087	0	0

CPA Summary

City of McCracken 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,286	29,273	16,113
Receipts:			
Farm Income	10,385	10,000	10,000
Sale of Lots	200		
Interest on Idle Funds	88	40	40
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,673**	**10,040**	**10,040**
Resources Available:	**48,959**	**39,313**	**26,153**
Expenditures:			
Salaries & Wages	6,763	1,500	1,500
Employee Benefit	518		
Contract Labor	9,599	10,000	10,000
Utilities	692	300	300
Insurance	271	2,800	2,800
Supplies	732	2,000	2,000
Maintenance		5,000	5,000
Fuel & Oil		600	600
Transfer to Special Highway			
Transfer to Sewer			
Equipment-Mower	370		2,953
Property Taxes	741	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**19,686**	**23,200**	**26,153**
Unencumbered Cash Balance Dec 31	29,273	16,113	0
2023/2024/2025 Budget Authority Amount:	44,521	34,466	26,153

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Federal Aid/Governor			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Transfer to Sewer			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

2025

NOTICE OF BUDGET HEARING

The governing body of
City of McCracken
will meet on August 12, 2024 at 6:30 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 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	84,384	51.054	86,950	51.840	187,294	46,487	50.254
Debt Service	5,893		5,893		10,304		
Library	4,091	3.712	3,900	3.884	4,225	3,407	3.683
Special Highway	8,717		12,075		13,585		
Water	98,404		91,143		93,917		
Sewer	13,573		9,800		27,360		
Swimming Pool							
Cemetery	19,686		23,200		26,153		
ARPA--Non-Budgeted	0		0		0		
Totals	234,748	54.766	232,961	55.724	362,838	49,894	53.937
						*Revenue Neutral Rate***	*53.938*
Less: Transfers	40,272		25,893		25,893		
Net Expenditure	194,476		207,068		336,945		
Total Tax Levied	49,898		49,894		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	911,109		895,371		925,033		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	257,544	72,858	68,827
Lease Purchase Principal	0	0	0
Total	257,544	72,858	68,827

*Tax rates are expressed in mills

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

Nicole Fehrebach
City Official Title: Clerk

NOTICE OF BUDGET HEARING

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City of McCracken
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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	Estimate Tax Rate*
General	84,384	51.054	86,950	51.840	187,294	46,487	50.254
Debt Service	5,893		5,893		10,304		
Library	4,091	3.712	3,900	3.884	4,225	3,407	3.683
Special Highway	8,717		12,075		13,585		
Water	98,404		91,143		93,917		
Sewer	13,573		9,800		27,360		
Swimming Pool							
Cemetery	19,686		23,200		26,153		
ARPA--Non-Budgeted	0		0		0		
Totals	234,748	54.766	232,961	55.724	362,838	49,894	53.937
						*Revenue Neutral Rate**	53.938
Less: Transfers	40,272		25,893		25,893		
Net Expenditure	194,476		207,068		336,945		
Total Tax Levied	49,898		49,894		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	911,109		895,371		925,033		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	257,544	72,858	68,827
Lease Purchase Principal	0	0	0
Total	257,544	72,858	68,827

*Tax rates are expressed in mills

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

Nicole Fehrebach
City Official Title: Clerk

Affidavit of Publication

State of Kansas, } **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 of more than five years prior to the first publication of said notice; and has been admitted at the post office of La Crosse in said County as periodical mail matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s) the first publication thereof being made as aforesaid on the 31st day of July, 2024, with subsequent publications being made on the following date(s):

2025 PROPOSED BUDGET

_____, 2024

_____, 2024

Tim Engel
Publisher

Subscribed and sworn to before me this 31st day of July 2024.

Melissa Jay
Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20_____

_____