State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	388,500	92,210	45.820
Debt Service	10-113				
Special Highway		7	37,563		
Sewer Utility		7	58,000		
Water Utility		8	136,927		
Water Bond and Interest		8	19,027		
Trash Utility		9	44,000		
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	684,017	92,210	45.820
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			2,012,428
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 45.821

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: 11/28 2022

County Clerk

Dianne Mitchell
Derek Shepherd
Jason Hon
Wendy Markley
Bobby Clark

Governing Body

CITY OF MCCUNE, KANSAS

2023

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	92,205	17,404	472	35	987	79
Debt Service						
Library						
TOTAL	92,205	17,404	472	35	987	79

County Treas Motor Vehicle Estimate 17,404

County Treas Recreational Vehicle Estimate 472

County Treas 16/20M Vehicle Estimate 35

County Treas Commercial Vehicle Tax Estimate 987

County Treas Watercraft Tax Estimate 79

Motor Vehicle Factor 0.18875

Recreational Vehicle Factor 0.00512

16/20 Vehicle Factor 0.00038

Commercial Vehicle Factor 0.01070

Watercraft Factor 0.00086

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Water Utility	Water Bond & Interest	18,970	19,017	-	KSA 12-825-d
	Totals	18,970	19,017	0	
	Adjustments*				
	Adjusted Totals	18,970	19,017	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budget

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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	133,100						
						3/1 & 9/1	9/1	7,317	11,700	6,627	12,300
Total Revenue Bonds					**133,100**			**7,317**	**11,700**	**6,627**	**12,300**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**133,100**			**7,317**	**11,700**	**6,627**	**12,300**

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 2022	Payments Due 2022	Payments Due 2023
NONE							
				Totals	**0**	**0**	**0**

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

CITY OF MCCUNE, KANSAS

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	132,868	244,485	169,739
Receipts:			
Ad Valorem Tax	84,496	87,595	xxxxxxxxxxxxxxx
Delinquent Tax	2,576	2,900	1,965
Motor Vehicle Tax	19,160	17,278	17,404
Recreational Vehicle Tax		430	472
16/20M Vehicle Tax		35	35
Commercial Vehicle Tax		980	987
Watercraft Tax		36	79
Sales tax	81,539	70,000	80,000
Sales tax from sales by the City	332	500	500
Utility franchise taxes	19,762	17,000	19,000
Local alcohol liquor tax	0	0	0
USDA Grant	6,200	0	0
ARPA Grant	31,437	0	0
Interest	3,101	1,000	3,000
Cemetery sales	6,170	2,500	2,500
Osage township	2,186	4,000	2,000
Donation	0	2,500	0
Other	1,361	2,000	2,000
Reimbursements	4,163	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**262,485**	**209,754**	**130,942**
Resources Available:	**395,353**	**454,239**	**300,681**
Expenditures:			
General Government	145,293	189,000	200,000
Cemetery	5,205	10,000	10,000
Sales taxes paid	342	500	500
Streets	0	0	0
Grant expenses	28	0	0
Capital outlays	0	85,000	178,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**150,867**	**284,500**	**388,500**
Unencumbered Cash Balance Dec 31	244,485	169,739	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	255,300	284,500	388,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	388,500
		Tax Required	87,819
	Delinquent Comp Rate:	5.0%	4,391
		Amount of 2022 Ad Valorem Tax	**92,210**

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

CITY OF MCCUNE, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,374	21,893	24,633
Receipts:			
State of Kansas Gas Tax	11,972	11,280	11,450
County Transfers Gas	1,253	1,460	1,480
Miscellaneous	450		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**13,676**	**12,740**	**12,930**
Resources Available:	**27,049**	**34,633**	**37,563**
Expenditures:			
Pulbic Streets			
Commodities	4,417	10,000	37,563
Capital Outlays	739		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,156**	**10,000**	**37,563**
Unencumbered Cash Balance Dec 31	21,893	24,633	0
2021/2022/2023 Budget Authority Amount	40,000	27,000	37,563

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,688	43,997	34,997
Receipts:			
Charges to Customers	44,951	45,000	45,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**44,951**	**45,000**	**45,000**
Resources Available:	**67,639**	**88,997**	**79,997**
Expenditures:			
Operating Expenses	14,669	12,000	15,000
Capital Outlays	8,973	11,000	12,000
Transfer to Utility Reserve	0	31,000	31,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,642**	**54,000**	**58,000**
Unencumbered Cash Balance Dec 31	43,997	34,997	21,997
2021/2022/2023 Budget Authority Amount	54,000	54,000	58,000

CPA Summary

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

CITY OF MCCUNE, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,421	15,907	6,990
Receipts:			
Charges to Customers	123,252	120,000	
Interest on Idle Funds			
Miscellaneous	20		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**123,272**	**120,000**	**0**
Resources Available:	**141,694**	**135,907**	**6,990**
Expenditures:			
Operating Expenditures	96,404	100,000	
Capital outlay	10,413	9,900	
Operating Transfers to Water and Sewer Bond and Interest	18,970	19,017	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**125,787**	**128,917**	**0**
Unencumbered Cash Balance Dec 31	15,907	6,990	6,990
2021/2022/2023 Budget Authority Amount	126,470	128,917	0

Adopted Budget **Water Bond and Interest**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,441	11,441	11,441
Receipts:			
Operating Transfer from Water Utility	18,970	19,017	18,927
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,970**	**19,017**	**18,927**
Resources Available:	**30,411**	**30,458**	**30,368**
Expenditures:			
Debt Service			
Principal	11,000	11,700	12,300
Interest	7,970	7,317	6,627
Other	0	0	73
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,970**	**19,017**	**19,000**
Unencumbered Cash Balance Dec 31	11,441	11,441	11,368
2021/2022/2023 Budget Authority Amount	19,070	19,017	19,000

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

CITY OF MCCUNE, KANSAS

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,146	13,603	8,603
Receipts:			
Charges for Services	33,057	35,000	36,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,057**	**35,000**	**36,000**
Resources Available:	**46,203**	**48,603**	**44,603**
Expenditures:			
Operating expenses	32,600	40,000	44,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,600**	**40,000**	**44,000**
Unencumbered Cash Balance Dec 31	13,603	8,603	603
2021/2022/2023 Budget Authority Amount	40,000	40,000	44,000

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

Non-Budgeted Funds

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

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF MCCUNE, KANSAS

will meet on August 8, 2022 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, the amount of ad valorem tax and the Revenue Neutral Rate.

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

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	150,867	51.308	284,500	48.428	388,500	92,210	45.822
Special Highway	5,156		10,000		37,563		
Sewer Utility	23,642		54,000		58,000		
Water Utility	125,787		128,917				
Water Bond and Interest	18,970		19,017		19,000		
Trash Utility	32,600		40,000		44,000		
Non-Budgeted Funds							
Totals	357,023	51.308	536,434	48.428	547,063	92,210	45.822
						*Revenue Neutral Rate***	*45.821*
Less: Transfers	18,970		19,017		0		
Net Expenditure	338,053		517,417		547,063		
Total Tax Levied	89,792		92,205		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,750,075		1,903,984		2,012,346		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	154,500	144,100	133,100
Other	30,362	0	0
Lease Purchase Principal	0	0	0
Total	184,862	144,100	133,100

*Tax rates are expressed in mills

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

Anita McGown

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:
Anita McGaw

Legals

(Published in the Parsons Sun, Aug. 17, 2022)

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

CITY OF MCCUNE, KANSAS

will meet on September 13, 2022 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, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	150,868	51.308	284,500	48.428	398,500	92,210	45.822
Special Highway	5,156		10,000		37,563		
Sewer Utility	23,642		54,000		58,000		
Water Utility	125,787		128,917		136,927		
Water Bond and Interest	18,970		19,017		19,027		
Trash Utility	32,600		40,000		44,000		
Non-Budgeted Funds							
Totals	357,023	51.308	536,434	48.428	684,017	92,210	45.822
						Revenue Neutral Rate**	45.621
Less: Transfers	18,970		19,017		18,927		
Net Expenditure	338,053		517,417		665,090		
Total Tax Levied	89,792		92,209		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,750,075		1,903,984		2,012,346		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	154,500	144,100	133,700
Other	0	0	0
Lease Purchase Principal	30,362	0	0
Total	184,862	144,100	133,700

*Tax rates are expressed in mills

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

Anita McGown
City Official Title: City Clerk

Aug.17

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 (Alle K, the first publication thereof being made as aforesaid on the 17th day of August 2022, with subsequent publications being made on the following dates:

_____, 2022

_____, 2022

_____, 2022

Subscribed and sworn to and before me this 17th day of August, 2022

_____
Notary Public

My commission expires: January 9, 2023

Printer's Fee ..... $ 161.74