2023

CERTIFICATE

To the Clerk of Wabaunsee, State of Kansas
We, the undersigned, officers of
City of McFarland
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	94,846	45,836	35.413
Debt Service	10-113				
Library	12-1220				
Special Highway		7	56,884		
Gas Utility		7	384,051		
Water Utility		8	121,722		
Sewer Utility		8	107,188		
Storm Water Utility		9	36,688		
Solid Waste Utility		9	28,926		
Non-Budgeted Funds		10			
Totals		xxxxxx	830,305	45,836	35.413
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,294,337
RNR Hearing Notice		13			
Neighborhood Revitalization		14			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 35.659

Assisted by:
Larry Senne, Treasurer

Address:
518 Rock Island Rd.
McFarland, KS 66501-0123
Email:
modoc@kansas.net

Date Attested: December 17, 2022

WABAUNSEE COUNTY SEAL OF KANSAS

County Clerk

Governing Body

City of McFarland

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,155	7,739	59	24	0	26
Debt Service						
Library						
TOTAL	46,155	7,739	59	24	0	26

County Treas Motor Vehicle Estimate 7,739

County Treas Recreational Vehicle Estimate 59

County Treas 16/20M Vehicle Estimate 24

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 26

Motor Vehicle Factor 0.16767

Recreational Vehicle Factor 0.00128

16/20 Vehicle Factor 0.00052

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00056

City of McFarland 2023

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
Sewer Utility Fund	Sewer Reserve Fund	3,000	3,000	3,000	
Water Utility Fund	Utility Depr. Res. Fund	3,000	3,000	3,000	
Gas Utility Fund	Utility Depr. Res. Fund	3,000	3,000	3,000	
Sewer Utility Fund	Solid Waste Fund	2,500	1,000	2,500	
General Fund	Special Highway Fund	2,000	-	2,000	
	Totals	13,500	10,000	13,500	
	Adjustments*				
	Adjusted Totals	13,500	10,000	13,500	

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

City of McFarland

2023

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:											
Series 2012 - A											
Retention Dam Bond	6/28/2012	6/28/2042	3.08	37,800	30,800	6/28	6/28	1,040	1,000	1,006	1,000
Series 2012 - B											
Retention Dam Bond	6/28/2012	6/28/2042	3.38	47,400	38,100	6/28	6/28	1,286	1,200	1,245	1,200
Series 2016 - a											
Street Project Bond	9/30/2016	9/1/2036	3.25	190,000	155,000	3/1	9/1	5,038	10,000	4,713	10,000
Total G.O. Bonds					**223,900**			**7,363**	**12,200**	**6,964**	**12,200**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Water Pollution Control											
Revolving Loan KDH&E	9/12/2004	3/1/2025	2.94	289,253	63,325	3/1	9/1	1,587	17,438	1,115	17,954
(lagoons)											
Total Other					**63,325**			**1,587**	**17,438**	**1,115**	**17,954**
Total Indebtedness					**287,225**			**8,950**	**29,638**	**8,079**	**30,154**

City of McFarland

2023

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
Canon Copier IR Advance	12/10/2021	3/3/1900	0.00	10,017	10,017	1,908	1,908
				Totals	**10,017**	**1,908**	**1,908**

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

City of McFarland 2023

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	19,068	13,554	15,816
Receipts:			
Ad Valorem Tax	39,166	46,155	xxxxxxxxxxxxxxxx
Delinquent Tax	1,186	0	
Motor Vehicle Tax	7,194	7,739	7,739
Recreational Vehicle Tax	76	59	59
16/20M Vehicle Tax	28	24	24
Commercial Vehicle Tax	0	0	0
Watercraft Tax	23	26	26
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
cFarland Municipal Court Cost Fines	340	0	250
Building Permits	120	160	175
EMC Insurance / KMIT Ins. Refund	4,829	2,586	3,380
Dog Tax	735	580	570
Westar / WTC / United Tele. Franchise Fee	5,648	5,200	5,368
R.V Hook-Up	0	0	0
Plumbing Licenses	45	45	60
State of Kansas Sales Tax - Comp. Use Ta	14,680	12,165	13,140
Wab. Co. Liquior Tax for Recreation - Parl	525	0	475
Recycling LMS	423	160	260
Cemetery Lot Sales	200	200	200
Employee Benefits & Withholdings	906	1,333	1,500
Interest on Idle Funds - Money Market	189	325	345
Neighborhood Revitalization Rebate	51	0	0
Miscellaneous	225	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**76,589**	**76,757**	**33,571**
Resources Available:	**95,657**	**90,311**	**49,387**
Expenditures:			
Misc. / ARPA	113	0	0
Salaries & Wages	9,568	11,166	10,274
Employee Benefits & Withholdings	2,508	3,428	3,216
Annual Municipal Audit	4,400	4,400	4,600
Admin. / City Hall - Commodities (7100)	4,969	7,135	7,798
Admin. / City Hall - Serv. Contract - (610	35,797	22,376	31,192
Street Department - Maintenance	484	3,114	1,790
Street Lights	3,719	3,937	4,527
Street Bond Debt Serv. Payment Principle	12,100	12,200	12,356
Park / Cemetery	6,445	3,239	5,593
Equipment / Assets - Computer	0	500	0
Transfer to Special Highway	2,000	2,000	2,000
Transfer to Solid Waste Fund		1,000	
Capital Outlay Improvements			11,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**82,103**	**74,495**	**94,846**
Unencumbered Cash Balance Dec 31	13,554	15,816	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	82,306	77,682	94,846
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,846
		Tax Required	45,459
	Delinquent Comp Rate:	0.8%	377
		Amount of 2022 Ad Valorem Tax	**45,836**

CPA Summary

City of McFarland 2023

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	45,590	47,057	47,984
Receipts:			
State of Kansas Gas Tax	7,226	6,790	6,900
County Transfers Gas		0	0
Transfer from General Fund	2,000	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,226**	**8,790**	**8,900**
Resources Available:	**54,816**	**55,847**	**56,884**
Expenditures:			
Street Repair and Maint		2,500	3,000
Street Bond Debt Serv. Payment Interest	7,759	5,363	4,713
Capital Outlay			49,171
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,759**	**7,863**	**56,884**
Unencumbered Cash Balance Dec 31	47,057	47,984	0
2021/2022/2023 Budget Authority Amoun	49,475	53,593	56,884

Adopted Budget **Gas Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	88,697	170,718	194,649
Receipts:			
Transfer from (Arpa)	76,844	0	0
Charges to Customers	151,642	161,010	185,162
Sales Tax	2,675	2,818	3,240
Penalties	0	0	500
Connection Fees	0	0	500
Employee Benefits - Withholdings	435	1,520	1,680
Interest on Idle Funds	0	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**231,596**	**165,348**	**191,082**
Resources Available:	**320,293**	**336,066**	**385,731**
Expenditures:			
Salaries & Wages	4,205	8,410	12,524
Emp. KPERS, Ins. - Withholdings - NSF	891	1,806	6,444
Gas Purchased from Alma	112,481	106,302	116,932
Contract Services - Invoiced Services (610	17,468	7,265	7,222
Commodities - Materials Purchased (7100)	1,200	3,836	5,036
Transfer to Solid Waste Fund	3,000	0	0
Gas Sales Tax Returned to State	2,675	2,818	3,240
Transfer to Utility Depr.	3,000	3,000	3,000
Capital Outlay - Arpa Loan Payment to KS	4,655	7,980	7,980
Cash Forward (2023 column)			221,673
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**149,575**	**141,417**	**384,051**
Unencumbered Cash Balance Dec 31	170,718	194,649	1,680
2021/2022/2023 Budget Authority Amoun	205,405	167,043	384,051

CPA Summary

City of McFarland 2023

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	40,876	49,782	60,372
Receipts:			
Employee Benefits & Withholdings	950	1,200	1,680
Charges to Customers	55,955	58,352	59,000
Penalties	0	1,070	500
Connection Fees	0	500	500
Interest on Idle Funds - NSF	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**56,905**	**61,122**	**61,680**
Resources Available:	**97,781**	**110,904**	**122,052**
Expenditures:			
Salaries & Wages	9,926	13,000	15,500
Emp. KPERS, Ins. - Withholdings - NSF	1,678	2,950	3,250
Contract Services - Invoiced Services (610	20,704	18,750	20,625
Commodities - Tangible Materials Pur (71	10,914	7,279	8,007
Vehicle Fuel & Maintenance	665	1,253	1,500
Transfer to Utility Depreciation Fund	3,000	3,000	3,000
Water Well Surging - Acidizing	0	4,300	5,275
Capital Outlay - NSF - City Truck	1,112	0	10,666
Cash Forward (2023 column)			53,899
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**47,999**	**50,532**	**121,722**
Unencumbered Cash Balance Dec 31	49,782	60,372	330
2021/2022/2023 Budget Authority Amount	138,680	117,074	121,722

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	72,927	73,743	59,180
Receipts:			
Employee Benefits - Withholdings	438	645	1,680
Charges to Customers	34,955	44,640	46,128
Penalties	0	0	0
Connection Fees - Insurance Payment	0	25,686	200
Interest on Idle Funds - NSF	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**35,393**	**70,971**	**48,008**
Resources Available:	**108,320**	**144,714**	**107,188**
Expenditures:			
Salaries & Wages	4,242	13,000	15,500
Employee Benefits - Withholdings	689	1,138	3,250
Contract Services - Invoiced Services (610	5,896	15,890	6,781
Commodities - Tangible Materials Pur (71	671	31,945	785
Vehicle Fuel - Maintenance - NSF	665	1,253	1,500
Transfer to Sewer Reserve Fund	3,000	3,000	3,000
KDH&E Sewer Loan Payment	19,172	19,172	19,172
Cash Forward (2023 column)			57,200
Miscellaneous	242	136	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,577**	**85,534**	**107,188**
Unencumbered Cash Balance Dec 31	73,743	59,180	0
2021/2022/2023 Budget Authority Amount	123,166	116,803	107,188

CPA Summary

City of McFarland 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,278	27,645	29,248
Receipts:			
Charges to Customers	6,407	7,320	7,440
Penalties	0	0	0
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,407**	**7,320**	**7,440**
Resources Available:	**30,685**	**34,965**	**36,688**
Expenditures:			
Salaries & Wages	0	0	0
Employee Benefits & Withholdings	0	0	0
Drainage Ditch / Dam Maintenance	0	1,000	1,000
Lease Payment to Josh Huff	196	212	225
Retention Dam Bond Interest Payment	2,844	4,505	4,451
Contract Services - Invoiced Services (610	0	0	0
Commodities - Tangible Material Pur (710	0	0	0
Capital Outlay			31,012
Cash Forward (2023 column)	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,040**	**5,717**	**36,688**
Unencumbered Cash Balance Dec 31	27,645	29,248	0
2021/2022/2023 Budget Authority Amount	28,811	35,648	36,688

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	-25	905	726
Receipts:			
Transfer from General Fund	3,000	0	
Charges to Customers	23,204	25,316	25,700
Penalties	0	0	0
Transfer from Sewer Fund	0	0	2,500
Transfer from Gas Fund	0	1,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,204**	**26,316**	**28,200**
Resources Available:	**26,179**	**27,221**	**28,926**
Expenditures:			
Salaries & Wages	0	0	0
Employee Beneifts & Wages	0	0	0
Trash Pick up Charges	25,200	26,394	27,926
NSF	74	101	0
Capital Outlay			
Cash Forward (2023 column)			1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,274**	**26,495**	**28,926**
Unencumbered Cash Balance Dec 31	905	726	0
2021/2022/2023 Budget Authority Amount	25,819	30,778	28,926

City of McFarland

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Depreciation		**Sewer Reserve**		**Capital Improvement**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,583	Cash Balance Jan 1	26,510	Cash Balance Jan 1	18,923	Cash Balance Jan 1		Cash Balance Jan 1		71,016
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer Gas Fund	3,000									
Transfer Water Fund	3,000									
		Transfer Sewer Fund	3,000							
CD Interest	583									
				Kansas State Treas.	18,924					
Total Receipts	6,583	Total Receipts	3,000	Total Receipts	18,924	Total Receipts	0	Total Receipts	0	28,507
Resources Available:	32,166	Resources Available:	29,510	Resources Available:	37,847	Resources Available:	0	Resources Available:	0	99,523
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	32,166	Cash Balance Dec 31	29,510	Cash Balance Dec 31	37,847	Cash Balance Dec 31	0	Cash Balance Dec 31	0	99,523 **
										99,523 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of McFarland
will meet on at at 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 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	Estimate Tax Rate*
General	82,103	34.321	74,495	38.567	94,846	45,836	35.413
Debt Service							
Library							
Special Highway	7,759		7,863		56,884		
Gas Utility	149,575		141,417		384,051		
Water Utility	47,999		50,532		121,722		
Sewer Utility	34,577		85,534		107,188		
Storm Water Utility	3,040		5,717		36,688		
Solid Waste Utility	25,274		26,495		28,926		
Non-Budgeted Funds							
Totals	350,327	34.321	392,053	38.567	830,305	45,836	35.413
						*Revenue Neutral Rate***	*35.659*
Less: Transfers	13,500		10,000		13,500		
Net Expenditure	336,827		382,053		816,805		
Total Tax Levied	39,668		46,155		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,155,778		1,196,737		1,294,337		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	258,000	236,000	223,900
Revenue Bonds	0	0	0
Other	0	0	63,325
Lease Purchase Principal	4,140	2,238	10,017
Total	262,140	238,238	297,242

*Tax rates are expressed in mills

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

0
City Official Title:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of McFarland

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Wabaunsee

Revenue Neutral Rate*	35.659	Proposed Tax Rate	35.413

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Proof of Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, WABAUNSEE COUNTY,

SS Lori L. Daniel

ng first duly sworn, deposes and says: That she the owner and publisher of *THE WABAUNSEE UNTY SIGNAL-ENTERPRISE*, a weekly newspaper nted in the State of Kansas, and published in and of ieral circulation in Wabaunsee County, Kansas, h a general paid circulation on a weekly basis in baunsee County, Kansas, and that said newspaper iot a trade, religious or fraternal publication.

d newspaper is a weekly, published at least weekly times a year; has been so published continuously l uninterruptedly in said county and state for a iod of more than five years prior to the first olication of said notice; and has been admitted at post office of Alma, Kansas, in said County as ond class manner.

it the attached notice is a true copy thereof l was published in the regular l entire issue of said newspaper for ..1.. secutive week(s), the first publication thereof ig made as afore said on the ..28th.. day ..July.., 2022, with sequent publications being made on the following e(s):

....., 2022

....., 2022

Lori L. Daniel

scribed and sworn to before me this

..... Day ..... , 2022

.....
Notary or Clerk of District Court

commission expires: .....

ter's fee $.....

itional copies $.....

l publication fee $.....

d Notarized Copy .....

Published in The Wabaunsee County Signal-Enterprise, Thursday, July 28, 2022.

NOTICE OF BUDGET HEARING

The governing body of
City of McFarland
will meet on August 11th, 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 and the amount of ad valorem tax.
Detailed budget information is available at City Clerk's Office - Dorine Schley 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	Estimate Tax Rate*
General	82,103	34.321	74,495	38.567	94,846	45,836	35.413
Debt Service							
Library							
Special Highway	7,759		7,863		56,884		
Gas Utility	149,575		141,280		385,868		
Water Utility	47,877		49,965		123,061		
Sewer Utility	34,455		81,908		111,811		
Storm Water Utility	3,040		5,717		36,688		
Solid Waste Utility	25,274		26,495		29,926		
Non-Budgeted Funds							
Totals	350,083	34.321	387,723	38.567	839,084	45,836	35.413
						*Revenue Neutral Rate***	*35.659*
Less: Transfers	13,500		13,000		13,500		
Net Expenditure	336,583		374,723		825,584		
Total Tax Levied	39,668		46,155		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,155,778		1,196,737		1,294,337		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	258,000	236,000	223,900
Revenue Bonds	0	0	0
Other	0	0	63,325
Lease Purchase Principal	4,140	2,238	10,017
Total	262,140	238,238	297,242

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

City of McFarland
City Official Title: Larry Senne, Treasurer