State of Kansas
City

2026

# 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
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| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
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| Computation to Determine State Library Grant | | 6 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 7 | 173,574 | 45,952 | |
| Debt Service | 10-113 | 8 | 5,894 | | |
| Library | 12-1220 | 8 | 4,250 | 3,942 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Special Highway | | 9 | 11,583 | | |
| Water | | 9 | 125,285 | | |
| Sewer | | 10 | 46,741 | | |
| Cemetery | | 10 | 21,527 | | |
| | | 11 | | | |
| | | 11 | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 388,854 | 49,894 | |
| Budget Hearing Notice | | 11 | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 12 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 50.303 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Carolyn Brock

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

Chris D Pfeifer yes
Dustin McGaughey yes
Brian N. Walker yes

Date Attested: August 20, 2025

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Tracy A. Keener
County Clerk

Governing Body

City of McCracken

2026

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

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Proposed Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 46,487 | 3,541 | 88 | 412 | 120 | 41 |
| Debt Service | | | | | | |
| Library | 3,407 | 260 | 6 | 30 | 9 | 3 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 49,894 | 3,801 | 94 | 442 | 129 | 44 |

County Treas Motor Vehicle Estimate 3,801

County Treas Recreational Vehicle Estimate 94

County Treas 16/20M Vehicle Estimate 442

County Treas Commercial Vehicle Tax Estimate 129

County Treas Watercraft Tax Estimate 44

Motor Vehicle Factor 0.07618

Recreational Vehicle Factor 0.00188

16/20 Vehicle Factor 0.00886

Commercial Vehicle Factor 0.00259

Watercraft Factor 0.00088

City of McCracken

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**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Pool | 219 | - | - | 12-1,117 |
| Water | Debt Service | 2,826 | 5,894 | 5,893 | 12-825d |
| Water | General | - | - | - | 12-825d |
| Cemetery | Special Highway | | | | 12-825d |
| General | Water | | | | 12-1,117 |
| | **Totals** | 3,045 | 5,894 | 5,893 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 3,045 | 5,894 | 5,893 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of McCracken

2026

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amt Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
| Water Tower Project | 3/21/2016 | 2/1/2037 | 2.59 | 315,000 | 64,690 | Feb | Feb | 838 | 2,109 | 783 | 2,164 |
| | | | | | | August | August | 811 | 2,136 | 755 | 2,192 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **64,690** | | | **1,649** | **4,245** | **1,538** | **4,356** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| **Total Other** | | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total Indebtedness** | | | | | **64,690** | | | **1,649** | **4,245** | **1,538** | **4,356** |

City of McCracken

2026

## 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 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| None | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | 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: 2026**

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 2025 | Proposed Year 2026 |
|---|---|---|
| Ad Valorem Tax | $3,407 | $3,942 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $452 | $260 |
| Recreational Vehicle Tax | $15 | $6 |
| 16/20M Vehicle Tax | $16 | $30 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $3,890 | $4,238 |
| Difference in Total Taxes: | $348 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $925,034 | $991,860 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 3.683 | 3.974 |
| Difference in Levy Rate: | 0.291 | |
| Qualify for grant: 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

2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 110,150 | 118,507 | 112,270 |
| Receipts: | | | |
| Ad Valorem Tax | 28,502 | 46,487 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 6,026 | 3,541 |
| Recreational Vehicle Tax | | 201 | 88 |
| 16/20M Vehicle Tax | | 209 | 412 |
| Commercial Vehicle Tax | | 196 | 120 |
| Watercraft Tax | | 44 | 41 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| | | | |
| Franchise Tax | 7,159 | 7,000 | 7,000 |
| Licenses | 300 | 250 | 250 |
| User Fees & Concessions | | 1,000 | 1,000 |
| Refunds Library (Payroll Taxes) | 8,011 | 1,000 | 1,000 |
| Transfer from Water | | | |
| Reimbusements | 770 | | |
| Rent | 1,600 | 1,600 | 1,600 |
| Inurance Refund | 158 | | |
| Insurance Claim | 9,479 | | |
| Contributions | | | |
| Pool-Contributions | | | |
| Interest on Idle Funds | 642 | 300 | 300 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **56,621** | **64,313** | **15,352** |
| **Resources Available:** | **166,771** | **182,820** | **127,622** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 11,286 | 15,000 | 15,000 |
| Salaries & Wages-Library | 4,873 | | |
| Employee Benefits | | 4,000 | 4,000 |
| Contract Hire | 3,247 | 1,000 | 1,000 |
| Utilities | 3,655 | 5,000 | 5,500 |
| Repairs & Maintenance | 588 | 6,000 | 6,000 |
| Fuel & Oil | 564 | 2,000 | 2,000 |
| Insurance | 9,501 | 10,000 | 12,000 |
| Office Supplies & Postage | 685 | 1,500 | 2,000 |
| Operation Supplies | 1,206 | 3,000 | 5,000 |
| Legal & Publications | 1,979 | 5,000 | 5,000 |
| Chemicals | | 450 | 450 |
| Property Taxes | 800 | 800 | 800 |
| Telephone | 1,849 | 4,000 | 4,000 |
| Street Maintenance | 595 | 3,000 | 42,000 |
| Capital Outlay | | | 59,024 |
| License & Permits | 205 | 500 | 500 |
| Contributions | | 1,000 | 1,000 |
| Dues | 285 | 300 | 300 |
| Pool Maintenance | 219 | | |
| Environmental Cleanup | | | |
| Technoogy/Software | 2,106 | 4,000 | 4,000 |
| Training / Tuition / Travel | 4,228 | 4,000 | 4,000 |
| | | | |
| | | | |
| Miscellaneous | 393 | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **48,264** | **70,550** | **173,574** |
| Unencumbered Cash Balance Dec 31 | 118,507 | 112,270 | xxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 178,151 | 187,294 | 173,574 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 173,574 |
| | | Tax Required | 45,952 |
| | 4091 | 0.0% | 0 |
| Library-Salaries & Wages | | 8738 | **45,952** |
| Insurance | | 1287 | |

CPA Summary

City of McCracken 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,411 | 1,574 | 1,574 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| Transfer from Water | 2,826 | 5,894 | 5,893 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **2,826** | **5,894** | **5,893** |
| **Resources Available:** | **7,237** | **7,468** | **7,467** |
| Expenditures: | | | |
| | | | |
| Principal | 4,190 | 4,245 | 4,356 |
| Interest | 1,473 | 1,649 | 1,538 |
| Commission & Postage | | | |
| Cash Basis Reserve | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellanous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **5,663** | **5,894** | **5,894** |
| Unencumbered Cash Balance Dec 31 | 1,574 | 1,574 | xxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 5,893 | 10,304 | 5,894 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,894 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

| Adopted Budget **Library** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 317 | 317 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 4,036 | 3,407 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 452 | 260 |
| Recreational Vehicle Tax | | 15 | 6 |
| 16/20M Vehicle Tax | | 16 | 30 |
| Commercial Vehicle Tax | | 15 | 9 |
| Watercraft Tax | | 3 | 3 |
| Cash Adjustment | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **4,036** | **3,908** | **308** |
| **Resources Available:** | **4,353** | **4,225** | **308** |
| Expenditures: | | | |
| | | | |
| Appropration to Library | 4,036 | 4,225 | 4,250 |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **4,036** | **4,225** | **4,250** |
| Unencumbered Cash Balance Dec 31 | 317 | 0 | xxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 3,900 | 4,225 | 4,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,250 |
| | | Tax Required | 3,942 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 3,942 |

**See Tab A**

Qualifies for S

CPA Summary

City of McCracken

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Highway** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,413 | 7,023 | 6,803 |
| Receipts: | | | |
| State of Kansas Gas Tax | 4,018 | 4,780 | 4,780 |
| County Transfers Gas | | | 0 |
| Franchise Fee | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **4,018** | **4,780** | **4,780** |
| **Resources Available:** | **11,431** | **11,803** | **11,583** |
| Expenditures: | | | |
| Street Repair and Maint | | | |
| Utilities | 4,408 | 5,000 | 11,583 |
| Chemicals | | | |
| Supplies | | | |
| Equipment | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **4,408** | **5,000** | **11,583** |
| Unencumbered Cash Balance Dec 31 | 7,023 | 6,803 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 12,075 | 13,585 | 11,583 |

| Adopted Budget **Water** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 45,060 | 44,729 | 45,785 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 71,881 | 55,000 | 55,000 |
| Trash Customers | 19,785 | 23,500 | 23,500 |
| Deposits | | | |
| Taxes | | | |
| Late Fees | | 1,000 | 1,000 |
| Transfer form Sewer | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | 250 | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **91,916** | **79,500** | **79,500** |
| **Resources Available:** | **136,976** | **124,229** | **125,285** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 16,903 | 18,000 | 18,000 |
| Employee Beneifts | 1,293 | 1,500 | 1,500 |
| Taxes | | 2,500 | 2,500 |
| Office Supplies | 740 | 1,500 | 1,500 |
| Operating Supplies | 2,303 | | |
| Repairs & Maintenance | 29,419 | 7,500 | 7,500 |
| Utilities | 5,964 | 7,000 | 7,000 |
| Telephone | 1,265 | 1,500 | 1,500 |
| Testing | 2,555 | 2,750 | 2,750 |
| Sales Taxes | | 200 | 200 |
| Contract Labor | 1,250 | 1,000 | 1,000 |
| Software & Tech | 2,033 | 2,000 | 2,000 |
| Insurance | | | |
| Trash Contract | 21,540 | 22,000 | 22,000 |
| Deposit Refunds | 1,076 | 600 | 600 |
| Training | 241 | | |
| Chemicals | 1,356 | 2,500 | 2,500 |
| Capital Improvements | | | 46,841 |
| Transfer to General | | | |
| Transfer to Sewer | | | |
| Transfer to Debt Service | 2,826 | 5,894 | 5,894 |
| Postage | 732 | 1,000 | 1,000 |
| | | | |
| Legal & Professional Fee | 141 | 1,000 | 1,000 |
| Adjustment | | | |
| | | | |
| Reimbusements | | | |
| Miscellaneous | 610 | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **92,247** | **78,444** | **125,285** |
| Unencumbered Cash Balance Dec 31 | 44,729 | 45,785 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 149,906 | 93,917 | 125,285 |

| CPA Summary |
|---|
| |

City of McCracken

2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sewer** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,406 | 18,101 | 24,741 |
| Receipts: | | | |
| | | | |
| Charges to Customers | 16,439 | 22,000 | 22,000 |
| Taxes | | | |
| Late Fees | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **16,439** | **22,000** | **22,000** |
| **Resources Available:** | **25,845** | **40,101** | **46,741** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 5,468 | 11,000 | 11,000 |
| Employee Benefits | 418 | | |
| Repairs & Maintenance | 1,792 | 3,000 | 34,381 |
| Fuel & Oil | | | |
| Utilities | | 900 | 900 |
| Licenses & Permits | | 460 | 460 |
| Reimbursement | | | |
| Training | | | |
| Capital Outlay | | | |
| Transfer to water | | | |
| | | | |
| | | | |
| Miscellaneous | 66 | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **7,744** | **15,360** | **46,741** |
| Unencumbered Cash Balance Dec 31 | 18,101 | 24,741 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 9,806 | 27,360 | 46,741 |

| Adopted Budget **Cemetery** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 29,273 | 21,227 | 11,027 |
| Receipts: | | | |
| | | | |
| Farm Income | 4,346 | 10,000 | 10,000 |
| Sale of Lots | | | |
| | | | |
| Interest on Idle Funds | 1,183 | 500 | 500 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **5,529** | **10,500** | **10,500** |
| **Resources Available:** | **34,802** | **31,727** | **21,527** |
| Expenditures: | | | |
| | | | |
| Salaries & Wages | 3,330 | 4,000 | 4,000 |
| Employee Benefit | 255 | 300 | 300 |
| Contract Labor | 7,750 | 10,000 | 10,000 |
| Utilities | 280 | 300 | 300 |
| Insurance | 473 | 1,500 | 1,500 |
| Supplies | | 1,000 | 1,827 |
| Maintenance | 792 | 2,000 | 2,000 |
| Fuel & Oil | | 600 | 600 |
| Transfer to Special Highway | | | |
| Transfer to Sewer | | | |
| Equipment-Mower | | | |
| Property Taxes | 695 | 1,000 | 1,000 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Exp | | | |
| **Total Expenditures** | **13,575** | **20,700** | **21,527** |
| Unencumbered Cash Balance Dec 31 | 21,227 | 11,027 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 0 | 26,153 | 21,527 |

**See Tab A**

CPA Summary

State of Kansas
City

2026

## NOTICE OF BUDGET HEARING

The governing body of
**City of McCracken**
will meet on August 11, 2025 at 6:30 PM at McCracken City Center, 401 First Street 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 Street and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Estimate Tax Rate* |
| General | 48,264 | 51.840 | 70,550 | 50.254 | 173,574 | 45,952 | 46.329 |
| Debt Service | 5,663 | | 5,894 | | 5,894 | | |
| Library | 4,036 | 3.884 | 4,225 | 3.683 | 4,250 | 3,942 | 3.974 |
| Special Highway | 4,408 | | 5,000 | | 11,583 | | |
| Water | 92,247 | | 78,444 | | 125,285 | | |
| Sewer | 7,744 | | 15,360 | | 46,741 | | |
| Cemetery | 13,575 | | 20,700 | | 21,527 | | |
| | | | | | | | |
| ARPA--Non-Budgeted | 0 | | 0 | | 0 | | |
| Totals | 175,937 | 55.724 | 200,173 | 53.937 | 388,854 | 49,894 | 50.303 |
| | | | | | | *Revenue Neutral Rate*** | *50.303* |
| Less: Transfers | 3,045 | | 5,894 | | 5,893 | | |
| Net Expenditure | 172,892 | | 194,279 | | 382,961 | | |
| Total Tax Levied | 49,894 | | 49,894 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 895,371 | | 925,034 | | 991,860 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 72,858 | 68,827 | 64,690 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 72,858 | 68,827 | 64,690 |

*Tax rates are expressed in mills

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

**Nicole Fehrebach**
City Official Title: Clerk

## Notice of Revenue Neutral Rate Intent

2026

**THE GOVERNING BODY OF City of McCracken , HEREBY NOTIFIES THE Rush County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 50.303. The date of our hearing is 0 at 0 and will be held at McCracken City Center, 402 First Avenue , McCracken, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 3, 2025.

(Seal)

Nicole Ehrenbach
Clerk or Officer of Governing Body

## NOTICE OF BUDGET HEARING

The governing body of
**City of McCracken**
will meet on August 11, 2025 at 6:30 PM at McCracken City Center, 401 First Street 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 Street and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Estimate Tax Rate* |
| General | 48,264 | 51.840 | 70,550 | 50.254 | 173,574 | 45,952 | 46.329 |
| Debt Service | 5,663 | | 5,894 | | 5,894 | | |
| Library | 4,036 | 3.884 | 4,225 | 3.683 | 4,250 | 3,942 | 3.974 |
| Special Highway | 4,408 | | 5,000 | | 11,583 | | |
| Water | 92,247 | | 78,444 | | 125,285 | | |
| Sewer | 7,744 | | 15,360 | | 46,741 | | |
| Cemetery | 13,575 | | 20,700 | | 21,527 | | |
| | | | | | | | |
| ARPA--Non-Budgeted | 0 | | 0 | | 0 | | |
| Totals | 175,937 | 55.724 | 200,173 | 53.937 | 388,854 | 49,894 | 50.303 |
| | | | | | | *Revenue Neutral Rate*** | *50.303* |
| Less: Transfers | 3,045 | | 5,894 | | 5,893 | | |
| Net Expenditure | 172,892 | | 194,279 | | 382,961 | | |
| Total Tax Levied | 49,894 | | 49,894 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 895,371 | | 925,034 | | 991,860 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 72,858 | 68,827 | 64,690 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 72,858 | 68,827 | 64,690 |

*Tax rates are expressed in mills

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

**Nicole Fehrebach**
City Official Title: Clerk

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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 30th day of July, 2025, with subsequent publications being made on the following date(s):

**NOTICE OF BUDGET HEARING**

_____, 2025

_____, 2025

Tim Engel
Publisher

Subscribed and sworn to before me this 30th day of July 2025.

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_____

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