State of Kansas
City

2026

CERTIFICATE

To the Clerk of Wabaunsee County, 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 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	105,701	60,994	38.788
Debt Service	10-113				
Library	12-1220				
Special Highway		7	39,286		
Gas Utility Fund		7	224,449		
Water Utility Fund		8	163,624		
Sewer Utililty Fund		8	152,139		
Storm Water Utility		9	40,586		
Solid Waste Utility		9	35,326		
Non-Budgeted Funds		10			
Totals		xxxxxx	761,112	60,994	38.788
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			1,572,520
RNR Hearing Notice		11			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		12			

Revenue Neutral Rate	30.718
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Prepared by:
Larry Senne
Address:
518 Rock Island Rd., P.O.Box 183
McFarland, KS 66501-0183
Email:
mcfarland.city.clerk@hotmail.com

Date Attested: 12-1 2025

County Clerk

Governing Body

City of McFarland

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	48,080	8,234	199	6	54	42
Debt Service						
Library						
TOTAL	48,080	8,234	199	6	54	42

County Treas Motor Vehicle Estimate 8,234

County Treas Recreational Vehicle Estimate 199

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 54

County Treas Watercraft Tax Estimate 42

Motor Vehicle Factor 0.17126

Recreational Vehicle Factor 0.00414

16/20 Vehicle Factor 0.00012

Commercial Vehicle Factor 0.00112

Watercraft Factor 0.00087

City of McFarland 2026

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
Sewer Utility Fund	Sewer Reserve Fund	3,000	3,000	3,000	K.S.A. 12-631o
Sewer Utility Fund	Equipment Fund	-	1,000	1,000	K.S.A. 12-1,117
Water Utility Fund	Utility Dep. Fund	3,000	3,000	3,000	K.S.A. 12-825d
Gas Utility Fund	Utility Dep. Fund	3,000	3,000	3,000	K.S.A. 12-82d
Gas Utility Fund	Equipment Fund	-	3,000	3,000	K.S.A. 12-1,117
Gas Utility Fund	Gas Reserve Fund	-	2,000	-	K.S.A. 12-825d
General Fund	Special Highway Fund	-	2,000	-	K.S.A. 12-1,119
General Fund	Solid Waste Fund	2,000	1,000	-	K.S.A. 12-1,118
General Fund	Equipment Fund	-	-	-	K.S.A. 12-1,117
General Fund	Capital Improve. Fund	-	1,000	-	K.S.A. 12-1,118
	Totals	11,000	19,000	13,000	
	Adjustments*				
	Adjusted Totals	11,000	19,000	13,000	

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

State of Kansas
City

City of McFarland

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:											
Series 2012 - A											
Retention Dam Bond	6/28/2012	6/28/2042	3.08	37,800	27,800	6/28	6/28	938	1,100	901	1,100
Series 2012 - B											
Retention Dam Bond	6/28/2012	6/28/2042	3.38	47,400	34,400	6/28	6/28	1,161	1,400	1,114	1,400
Series 2016 - A											
Street Paving Bond	9/30/2016	9/1/2036	3.25	190,000	125,000	3/1	9/1	4,063	10,000	3,738	10,000
Total G.O. Bonds					**187,200**			**6,162**	**12,500**	**5,752**	**12,500**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**187,200**			**6,162**	**12,500**	**5,752**	**12,500**

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
Canon Copier IR Advance	12/10/2021	2/29/2029	0.00	10,017	4,293	1,908	1,908
				Totals	**4,293**	**1,908**	**1,908**

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

City of McFarland 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	51,412	46,601	2,580
Receipts:			
Ad Valorem Tax	48,080	48,080	xxxxxxxxxxxxxxxx
Delinquent Tax	260	0	857
Motor Vehicle Tax	8,236	7,335	8,234
Recreational Vehicle Tax	112	111	199
16/20M Vehicle Tax	7	7	6
Commercial Vehicle Tax	57	52	54
Watercraft Tax	0	29	42
Gross Earning (Intangible) Tax	0	0	0
tate of Kans. Comp. Use Tax / Sales Tax	18,986	18,450	19,734
Municipal Court Cost / Fines	0	0	150
Building Permits - Park Fund Misc.	85	125	567
EMC Insurance / KMIT Ins. W.C. Refund	2,807	1,500	0
Dog Tax	455	675	498
Franchise Fees - Westar - United Tele - WT	6,817	6,825	7,120
Plumbing Licenses	60	60	60
Wab. Co. Liquior Tax for Rec. & Park	400	500	500
Recycling LMS - Sale of Equipment	641	225	0
Interest on Idle Funds - Money Market	1,785	1,500	1,589
Wabaunsee Co. Treas. / KMIT Workmn Cc	4,449	0	0
Employee Benefits & Withholdings	2,305	2,120	2,699
Cemetery Lot Sales / Liability Ins.	800	200	200
Neighborhood Revitalization Rebate	0		0
Miscellaneous	325	71	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**96,665**	**87,865**	**42,509**
Resources Available:	**148,077**	**134,466**	**45,089**
Expenditures:			
Salaries & Wages	10,354	11,500	16,320
Employee Benefits & Withholdings	6,985	7,170	10,175
Annual Municipal Audit	4,600	4,600	4,600
Admin. City Hall - Commodities (7100)	6,595	4,670	5,150
Admin. City Hall - Contract (6100)	18,121	32,339	24,520
Street Dept. / Maintenance	5,488	15,216	6,450
Street Lights	3,869	4,364	4,090
Street Bond Debt Serv. Principle Payment	10,000	10,000	10,000
Park / Cemetery / Storm Siren	7,073	5,525	7,285
Transfer to Special Highway Fund	0	2,000	0
Transfer to Solid Waste Fund	2,000	1,000	0
Transfer to Capital Improvement Fund	0	1,000	0
Sidewalk Construction	0	5,000	0
Capital Outlay Improvements at the Park	1,674	1,000	815
Liability / Property Ins. Coverage for City	23,217	25,002	7,748
KMIT Workmans Comp. Insurance Policy	1,500	1,500	1,500
Transfer to Equipment Fund	0	0	0
Employee Group Health Insurance Benefit	0	0	7,048
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**101,476**	**131,886**	**105,701**
Unencumbered Cash Balance Dec 31	46,601	2,580	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	131,886	131,886	105,701
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,701
		Tax Required	60,612
	Delinquent Comp Rate:	0.6%	382
		Amount of 2025 Ad Valorem Tax	**60,994**

CPA Summary

City of McFarland 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	54,410	52,890	32,557
Receipts:			
State of Kansas Gas Tax	7,542	6,730	6,730
County Transfers Gas		0	0
Transfers from General Fund	0	2,000	0
Interest on Idle Funds	0	0	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,542**	**8,730**	**6,730**
Resources Available:	**61,952**	**61,620**	**39,287**
Expenditures:			
Street Repair and Maint	4,675	15,000	14,272
Street Bond Debt Serv. Interest Payment	4,388	4,063	3,738
Capital Outlay			
Capital Improvements		10,000	4,900
Cash Reserve (2026 column)			16,376
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,063**	**29,063**	**39,286**
Unencumbered Cash Balance Dec 31	52,890	32,557	1
2024/2025/2026 Budget Authority Amoun	69,646	69,646	39,286

Adopted Budget **Gas Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	125,317	113,574	115,692
Receipts:			
Penalties - NSF			
Charges to Customers	86,902	121,905	98,227
Sales Tax	1,535	2,597	1,768
Connection Fees		0	500
Employee Benefits & Withholdings, KPER	6,029	6,950	8,263
Ins. Refund / Transfer to Gas Fund	1,655	0	
Interest on Idle Funds		0	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**96,121**	**131,452**	**108,758**
Resources Available:	**221,438**	**245,026**	**224,450**
Expenditures:			
Salaries & Wages	20,741	23,909	28,427
Employee Benefits & Withholdings, KPER	9,106	9,238	12,480
Gas Purchased from Alma	49,074	75,304	56,718
Contract / Invoiced Services - (6100)	8,842	9,153	5,865
Commodities / Materials Purchased - (710(	3,378	1,638	4,028
Equipment / New Truck - Insurance Policy	9,673	0	3,874
Gas Sales Tax Returned to the State	1,535	2,092	2,271
Transfer to Utility Dep. Fund / Equip. Func	3,000	6,000	6,000
Employee Group Health Insurance Benefit	0	0	9,571
Transfer to Gas Reserve - Capital Outlay	0	2,000	2,000
Cash Reserve (2026 column)			93,215
Miscellaneous	2,516		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**107,864**	**129,334**	**224,449**
Unencumbered Cash Balance Dec 31	113,574	115,692	1
2024/2025/2026 Budget Authority Amoun	197,128	197,128	224,449

CPA Summary

City of McFarland 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	71,410	75,278	86,910
Receipts:			
Employee Benefits & Withholdings, KPER	6,101	6,950	8,263
Charges to Customers	64,837	62,250	68,452
Penalties - NSF		500	0
Connection Fees		0	0
Insurance Refund / Transfers	3,155	0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**74,093**	**69,700**	**76,715**
Resources Available:	**145,503**	**144,978**	**163,625**
Expenditures:			
Salaries & Wages	21,331	23,909	28,427
Employee Benefits & Withholdings, KPER	8,964	9,238	12,480
Contract / Invoiced Servies - (6100)	9,112	6,800	12,213
Commodities / Materials Purchased - (710	12,114	11,821	8,158
Transfer to Utility Depreciaton Fund	3,000	3,000	3,000
Surging Water Wells / Acidizing	3,300	3,300	3,300
Insurance - NSF - Capital Outlay	5,101	0	3,874
Employee Group Health Insurance Benefit			9,571
Transfer to Equipment Fund / New Truck	6,999	0	0
Cash Reserve (2026 column)			82,601
Miscellaneous	304		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**70,225**	**58,068**	**163,624**
Unencumbered Cash Balance Dec 31	75,278	86,910	1
2024/2025/2026 Budget Authority Amoun	135,721	135,721	163,624

Adopted Budget **Sewer Utililty Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	71,542	75,578	81,936
Receipts:			
Employee Benefits & Withholdings, KPE	5,949	6,950	8,263
Charges to Customers	43,860	43,950	61,941
Penalties - NSF		0	0
Connection Fees / Transfers	3,155	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**52,964**	**50,900**	**70,204**
Resources Available:	**124,506**	**126,478**	**152,140**
Expenditures:			
Salaries & Wages	20,296	23,909	28,427
Employee Benefits & Withholdings, KPER	8,924	9,238	12,480
Contract / Invoiced Services - (6100)	2,028	2,500	3,334
Commodities / Materials Purchased - (710	2,593	2,120	3,110
Insurance - NSF - Equipment	5,084	2,775	3,874
Transfer to Sewer Reserve Fund	3,000	3,000	3,000
Employee Group Health Insurance Benefit			9,571
Transfer to Equipment Fund / New Truck	6,999	1,000	1,000
Cash Reserve (2026 column)			87,343
Miscellaneous	3		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,928**	**44,542**	**152,139**
Unencumbered Cash Balance Dec 31	75,578	81,936	1
2024/2025/2026 Budget Authority Amoun	126,563	126,563	152,139

CPA Summary

City of McFarland 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,477	35,772	33,525
Receipts:			
Charges to Customers	6,990	6,880	7,062
Penalties - NSF		100	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,990**	**6,980**	**7,062**
Resources Available:	**42,467**	**42,752**	**40,587**
Expenditures:			
North & South Drainage Ditch Maintenance		4,000	
Detention Dam Maintenance		0	
Lease Payment to Josh Huff	212	250	212
Detention Dam Bond Payment	4,477	4,477	4,477
Contract / Invoiced Services - (6100)	2,000	0	2,000
Commodities / Materials Purchased - (7100)		500	
Capital Outlay			
NSF	6		6
Cash Reserve (2026 column)			33,892
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,694**	**9,227**	**40,586**
Unencumbered Cash Balance Dec 31	35,772	33,525	0
2024/2025/2026 Budget Authority Amoun	39,155	39,155	40,586

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,539	2,058	2,403
Receipts:			
Charges to Customers	30,293	29,098	31,637
Penalties - NSF		500	0
Transfer to Solid Waste from General Fund	2,000	2,000	1,000
Scrap Metal Recycling			287
Interest on Idle Funds			
Miscellaneous	18		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**32,311**	**31,598**	**32,924**
Resources Available:	**34,850**	**33,656**	**35,327**
Expenditures:			
Roll-Off Container Charges		2,155	1,915
Trash Pick-up Charges	32,714	29,098	33,411
NSF	78	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,793**	**31,253**	**35,326**
Unencumbered Cash Balance Dec 31	2,058	2,403	0
2024/2025/2026 Budget Authority Amoun	32,678	32,678	35,326

See Tab A

City of McFarland

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Depreciation Fun		**Sewer Reserve Fund**		**Capital Improvement Fu**		**Gas Reserve Fund**		**Equipment Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	37,537	Cash Balance Jan 1	21,499	Cash Balance Jan 1	33,347	Cash Balance Jan. 1	1,159	Cash Balance Jan 1	0	93,543
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer Gas Fund	3,000					Transfer Gas Fund		Transfer Gas Fund		
Transfer Water Fund	3,000							Transfer Water Fund		
		Transfer Sewer Fund	3,000					Transfer Sewer Fund		
CD Interest	1,834							Transfer General Fund		
Total Receipts	7,834	Total Receipts	3,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	10,834
Resources Available:	45,371	Resources Available:	24,499	Resources Available:	33,347	Resources Available:	1,159	Resources Available:	0	104,376
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Lift Station Concrete Fl	7,250	Security Cameras	950					
		Lift Station Bldg. Insul.	4,672	Fox Business Systems	3,806					
				Pavement Maint. Prod.	1,160					
				Steele Engineering LLC	3,000					
Total Expenditures	0	Total Expenditures	11,922	Total Expenditures	8,917	Total Expenditures	0	Total Expenditures	0	20,839
Cash Balance Dec 31	45,371	Cash Balance Dec 31	12,577	Cash Balance Dec 31	24,431	Cash Balance Dec 31	1,159	Cash Balance Dec 31	0	83,538 **
										83,538 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McFarland
will meet on September 8, 2025 at 6:30 PM 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 Clerks Office at City Hall 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	Proposed Estimated Tax Rate*
General	101,476	35.412	131,886	32.620	105,701	60,994	38.967
Debt Service							
Library							
Special Highway	9,063		29,063		39,286		
Gas Utility Fund	107,864		129,334		224,449		
Water Utility Fund	70,225		58,068		163,624		
Sewer Utililty Fund	48,928		44,542		152,139		
Storm Water Utility	6,694		9,227		40,586		
Solid Waste Utility	32,793		31,253		35,326		
Non-Budgeted Funds	20,839						
Totals	397,881	35.412	433,373	32.620	761,112	60,994	38.967
						*Revenue Neutral Rate***	*30.718*
Less: Transfers	11,000		19,000		13,000		
Net Expenditure	386,881		414,373		748,112		
Total Tax Levied	48,086		48,080		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,357,904		1,473,966		1,565,270		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	211,700	199,500	187,200
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	8,109	6,201	4,293
Total	219,809	205,701	191,493

*Tax rates are expressed in mills

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

City of McFarland
City Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 1,565,270

Valuation Factor: 1,565.270

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of McFarland

will meet on September 8, 2025 at 6:30 PM at City Hall 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 County

Revenue Neutral Rate*	30.718	Proposed Tax Rate	38.967

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

Being first duly sworn, deposes and says: That she is the owner and publisher of *THE WABAUNSEE COUNTY SIGNAL-ENTERPRISE*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Wabaunsee County, Kansas, with a general paid circulation on a weekly basis in Wabaunsee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly, 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 Alma, Kansas, in said County as second class manner.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week(s), the first publication thereof being made as afore said on the 21st day of August, 2025, with subsequent publications being made on the following date(s):

....., 2025

....., 2025

Lori L. Daniel

Subscribed and sworn to before me this

..... Day ....., 2025

.....
Notary or Clerk of District Court

My commission expires: .....

Printer's fee $.....

Additional copies $.....

Total publication fee $.....

Send Notarized Copy .....

Published in the Wabaunsee County Signal-Enterprise, Thursday, August 21, 2025.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McFarland
will meet on September 8, 2025 at 6:30 PM 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 Clerks Office at City Hall 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	Proposed Estimated Tax Rate*
General	101,476	35.412	131,886	32.620	105,701	60,994	38.967
Debt Service							
Library							
Special Highway	9,063		29,063		39,286		
Gas Utility Fund	107,864		129,334		224,449		
Water Utility Fund	70,225		58,068		163,624		
Sewer Utility Fund	48,928		44,542		152,139		
Storm Water Utility	6,694		9,227		40,586		
Solid Waste Utility	32,793		31,253		35,326		
Non-Budgeted Funds	20,839						
Totals	397,881	35.412	433,373	32.620	761,112	60,994	38.967
						*Revenue Neutral Rate***	30.718
Less: Transfers	11,000		19,000		13,000		
Net Expenditure	386,881		414,373		748,112		
Total Tax Levied	48,086		48,080		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,357,904		1,473,966		1,565,270		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	211,700	199,500	187,200
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	8,109	6,201	4,293
Total	219,809	205,701	191,493

*Tax rates are expressed in mills

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

City of McFarland
City Official Title: City Clerk

Resolution No. 2025-08

A RESOLUTION OF THE CITY OF McFarland, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of McFarland was calculated as 30.718 mills by the Wabaunsee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of McFarland will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of McFarland, 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 OF McFarland:

The City of McFarland shall levy a property tax rate exceeding the Revenue Neutral Rate of 30.718 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 8th day of September, 2025 and SIGNED by the Mayor.

Ron Nehring, Mayor

Attested:

Larry Senne, City Clerk

Roll Call Vote

A Roll Call Vote of the ___City of McFarland___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __Sept. 8th, 2025__

Resolution No. ___2025-08____

Governing Body Member	Yes	No	No Vote
Darrin Dillingham	X		
Joel Green	X		
Avery Trecek	X		
Spencer Parker	Absent for meeting		
Lori Senne	X		
TOTAL			

Certified

Larry Senne

Larry Senne, City Clerk