CERTIFICATE

To the Clerk of Rawlins County, State of Kansas
We, the undersigned, officers of
City of McDonald
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 expenditures 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)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	245,223	86,441	
Special Highway		7	5,750		
Water Utility		7	60,000		
Sewer Utility		8	31,000		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	341,973	86,441	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization		11			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	92.288
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
aketterl@adamsbrowncpa.com

Attest: August 13th, 2024
County Clerk

RAWLINS COUNTY CLERK SEAL KANSAS

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald

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 Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	86,441	8,316	495	1,131	299	28
TOTAL	86,441	8,316	495	1,131	299	28

County Treas Motor Vehicle Estimate	8,316				
County Treas Recreational Vehicle Estimate		495			
County Treas 16/20M Vehicle Estimate			1,131		
County Treas Commercial Vehicle Tax Estimate				299	
County Treas Watercraft Tax Estimate					28

Motor Vehicle Factor	0.09620				
Recreational Vehicle Factor		0.00573			
16/20M Vehicle Factor			0.01308		
Commercial Vehicle Factor				0.00346	
Watercraft Factor					0.00033

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	Capital Improvements	8,000	8,000	15,000	12-1,118
General	Water Depreciation Reserve	8,000	8,000	15,000	12-1,117
General	Sewer Depreciation Reserve	0	0	15,000	12-1,117
General	Equipment Reserve	0	0	15,000	12-1,117
Sewer	Sewer Depreciation Reserve	5,000	5,000	2,500	12-825d
Water	Water Depreciation Reserve	15,000	15,000	10,000	12-825d
	Totals	36,000	36,000	72,500	
	Adjustments*				
	Adjusted Totals	36,000	36,000	72,500	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
NONE											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 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.

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	78,314	115,164	112,152
Receipts:			
Ad Valorem Tax	74,907	86,441	xxxxxxxxxxxxxxxxxxxx:
Delinquent Tax	1,207	0	0
Motor Vehicle Tax	8,723	7,654	8,316
Recreational Vehicle Tax	504	346	495
16/20M Vehicle Tax	281	299	1,131
Commercial Vehicle Tax	0	271	299
Watercraft Tax	0	13	28
Gross Earning (Intangible) Tax	1,295	1,714	1,470
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	6,015	3,000	3,000
Local Sales Tax	10,349	10,500	11,500
Franchise Tax	7,061	9,000	9,100
Licenses	215	0	
Fine and Fees	30,880	26,500	13,750
Rent	1,230	1,500	1,500
Sale of Crops	12,006	0	0
Insurance Dividend	1,705	0	0
Insurance Refund	5,013	0	0
Asset Sale	5,002	0	0
Interest on Idle Funds	8,890	350	500
Neighborhood Revitalization Rebate	-2,413	-2,300	-2,231
Miscellaneous	4,174	1,500	1,750
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**177,044**	**146,788**	**50,608**
Resources Available:	**255,358**	**261,952**	**162,760**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	255,358	261,952	162,760
Expenditures:			
Public Services	44,415	37,000	62,500
Contractual	0	4,500	7,500
Commodities	77,230	92,300	90,000
Capital Outlay	0	0	25,223
Transfer to Capital Improvement	8,000	8,000	15,000
Transfer to Sewer Depreciation Reserve	0	0	15,000
Transfer to Equipment Reserve	0	0	15,000
Transfer to Water Depreciation Reserve	8,000	8,000	15,000
Cash Reserve (2025 column)			
Miscellaneous	2,549	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**140,194**	**149,800**	**245,223**
Unencumbered Cash Balance Dec 31	115,164	112,152	xxxxxxxxxxxxxxxxxxxx:
2023/2024/2025 Budget Authority Amount:	149,800	212,050	245,223
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	245,223
		Tax Required	82,463
	Delinquent Comp Rate:	4.8%	3,978
		Amount of 2024 Ad Valorem Tax	86,441

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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	7,789	8,732	11,482
Receipts:			
State of Kansas Gas Tax	3,165	4,250	4,250
County Transfers Gas	0	4,250	4,250
Fines and Fees	0	0	13,750
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,165**	**8,500**	**22,250**
Resources Available:	**10,954**	**17,232**	**33,732**
Expenditures:			
Capital Outlay	2,222	5,000	5,000
Personal Services	0	750	750
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,222**	**5,750**	**5,750**
Unencumbered Cash Balance Dec 31	8,732	11,482	27,982
2023/2024/2025 Budget Authority Amount:	8,750	5,750	5,750

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	57,496	60,165	64,246
Receipts:			
User Fees	48,246	47,931	49,369
Connection Fees	11,033	350	361
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,279**	**48,281**	**49,729**
Resources Available:	**116,775**	**108,446**	**113,975**
Expenditures:			
Personal Services	13,361	15,200	17,500
Contractual	27,059	4,000	12,500
Capital Outlay	59	10,000	20,000
Transfer to Depreciation Reserve	15,000	15,000	10,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	1,131	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56,610**	**44,200**	**60,000**
Unencumbered Cash Balance Dec 31	60,165	64,246	53,975
2023/2024/2025 Budget Authority Amount:	44,200	44,200	60,000

See Tab A

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36,103	31,532	31,135
Receipts:			
User Fee	23,461	26,603	24,165
Miscellaneous		0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,461**	**26,603**	**24,165**
Resources Available:	**59,564**	**58,135**	**55,300**
Expenditures:			
Personal Services	19,084	22,000	23,500
Commodities	3,948	0	0
Capital Outlay	0	0	5,000
Transfer to Sewer Depreciation Reserve	5,000	5,000	2,500
Cash Reserve (2025 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,032**	**27,000**	**31,000**
Unencumbered Cash Balance Dec 31	31,532	31,135	24,300
2023/2024/2025 Budget Authority Amount:	27,000	29,000	31,000

See Tab A

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		Equipment Reserve		Water Depreciation Reserve		Sewer Depreciation Reserve		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	32,474	Cash Balance Jan 1	73,673	Cash Balance Jan 1	24,794	Cash Balance Jan 1	70,512	Cash Balance Jan 1		201,453
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	8,000	Transfers In	8,000	Transfers In	15,000	Transfers In	5,000			
						Misc. Income	263			
Total Receipts	8,000	Total Receipts	8000	Total Receipts	15000	Total Receipts	5263	Total Receipts	0	36,263
Resources Available:	40,474	Resources Available:	81,673	Resources Available:	39,794	Resources Available:	75,775	Resources Availat	0	237,716
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenditure	4,258	Capital Expenditure	19,271	Capital Expenditure	2,039	Capital Expenditure	0			
Total Expenditures	4,258	Total Expenditures	19,271	Total Expenditures	2,039	Total Expenditures	0	Total Expenditures	0	25,568
Cash Balance Dec 31	36,216	Cash Balance Dec 31	62,402	Cash Balance Dec 31	37,755	Cash Balance Dec 31	75,775	Cash Balance Dec	0	212,148 **
										212,148 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of McDonald
will meet on August 12, 2024 at 6:30 PM at City Hall 504 Ottawa St. McDonald, KS 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 Hall and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	140,194	94.090	149,800	92.315	245,223	86,441	92.288
Special Highway	2,222		5,750		5,750		
Water Utility	56,610		44,200		60,000		
Sewer Utility	28,032		27,000		31,000		
Non-Budgeted Funds-A	25,568						
Totals	252,625	94.090	226,750	92.315	341,973	86,441	92.288
						*Revenue Neutral Rate***	*92.288*
Less: Transfers	36,000		36,000		72,500		
Net Expenditure	216,625		190,750		269,473		
Total Tax Levied	79,599		86,441		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	845,993		936,365		936,643		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Tricia Runkle
Official Title: City Clerk

City of McDonald

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	80,232	85.659	2,231
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	80,232	85.659	2,231

2024 July 1 Valuation: 936,643

Valuation Factor: 936.643

Neighborhood Revitalization Subj to Rebate: 26,048

Neighborhood Revitalization factor: 26.048

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication
STATE OF KANSAS, RAWLINS COUNTY
Amy J. Mosley
being first duly sworn, deposes and says:
She is Advertising Manager
of the Rawlins County Square Deal, a weekly newspaper published in the state of Kansas and of general circulation in Rawlins County, Kansas, and that said newspaper is not a trade, religious nor fatemal publication.

The newspaper is a weekly newspaper published at least weekly 50 times a year, has been so published continuously and uninterruptedly in the county and state for a period of more than one year prior to the first publication of the notice; and has been admitted at the post office of Atwood in Rawlins County as second-class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper

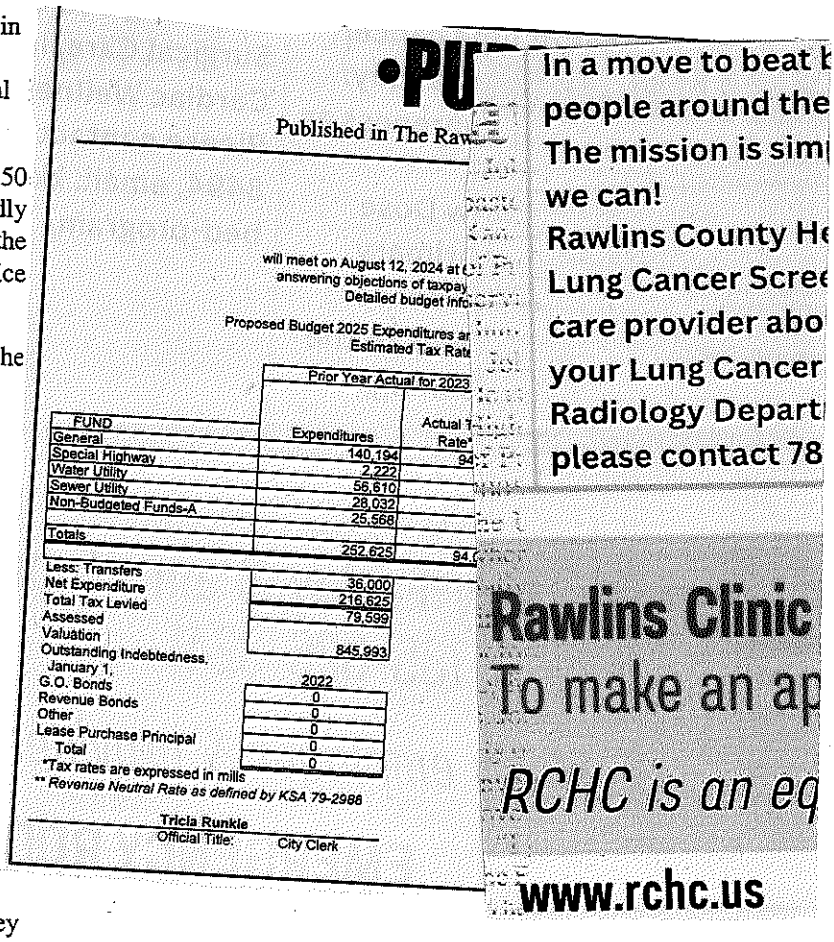
for 1 consecutive weeks, the first publication

being made on the first day of August, 2024 with subsequent publications being made on the following dates:

_____, 2024

_____, 2024

_____, 2024



Amy J. Mosley

Subscribed and sworn to before me this 2nd day of August, 2024.

Rosalie Russell Ross
Notary Public

My appointment expires: 4-17-2027

NOTARY PUBLIC - State of Kansas
ROSALIE RUSSELL ROSS
My Appt. Exp. _____

Printer's fee: $ 108.00