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 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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	190,131	85,982	87.370
Special Highway		7	45,142		
Water Utility		7	96,940		
Sewer Utility		8	43,538		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	375,751	85,982	87.370
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			959,714
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		11			

Revenue Neutral Rate	87.370
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 20
Rachel Langley
County Clerk

2025 CLERK SEAL RAWLINS COUNTY KANSAS

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	86,441	8,353	748	1,765	209	52
TOTAL	86,441	8,353	748	1,765	209	52

County Treas Motor Vehicle Estimate	8,353				
County Treas Recreational Vehicle Estimate		748			
County Treas 16/20M Vehicle Estimate			1,765		
County Treas Commercial Vehicle Tax Estimate				209	
County Treas Watercraft Tax Estimate					52

Motor Vehicle Factor	0.09663				
Recreational Vehicle Factor		0.00865			
16/20M Vehicle Factor			0.02042		
Commercial Vehicle Factor				0.00242	
Watercraft Factor					0.00060

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	Capital Improvements	8,000	15,000	5,000	12-1,118
General	Water Depreciation Reserve	0	15,000	5,000	12-825d
General	Sewer Depreciation Reserve	0	15,000	5,000	12-825d
General	Equipment Reserve	8,000	15,000	5,000	12-1,117
Sewer	Sewer Depreciation Reserve	5,000	2,500	2,500	12-825d
Water	Water Depreciation Reserve	15,000	10,000	10,000	12-825d
	Totals	36,000	72,500	32,500	
	Adjustments*				
	Adjusted Totals	36,000	72,500	32,500	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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, 2025	Payments Due 2025	Payments Due 2026
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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	115,164	154,774	46,600
Receipts:			
Ad Valorem Tax	78,100	86,441	xxxxxxxxxxxxxxxxxxxx:
Delinquent Tax	6,360	0	0
Motor Vehicle Tax	9,019	8,316	8,353
Recreational Vehicle Tax	899	495	748
16/20M Vehicle Tax	1,135	1,131	1,765
Commercial Vehicle Tax	0	299	209
Watercraft Tax	0	28	52
Gross Earning (Intangible) Tax	1,622	1,470	4,414
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	6,254	3,000	3,000
Local Sales Tax	10,573	11,500	11,500
Franchise Tax	9,075	9,100	9,100
Licenses	225	0	0
Fine and Fees	24,671	13,750	17,500
Oil Revenue	4	0	0
Rent	940	1,500	1,500
Sale of Crops	9,762	0	0
Insurance Dividend	2,343	0	0
Mowing	140	0	0
Refund	1,362	0	0
Reimbursements	54	0	0
Interest on Idle Funds	6,498	500	500
Neighborhood Revitalization Rebate	-2,695	-2,231	-2,842
Miscellaneous	5,000	1,750	1,750
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**171,341**	**137,049**	**57,549**
Resources Available:	**286,505**	**291,823**	**104,149**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	286,505	291,823	104,149
Expenditures:			
Public Services	24,099	62,500	45,500
Contractual	0	7,500	7,500
Commodities	89,189	90,000	101,000
Capital Outlay	0	25,223	16,131
Transfer to Capital Improvement	8,000	15,000	5,000
Transfer to Sewer Depreciation Reserve	0	15,000	5,000
Transfer to Equipment Reserve	8,000	15,000	5,000
Transfer to Water Depreciation Reserve	0	15,000	5,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	2,443	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**131,731**	**245,223**	**190,131**
Unencumbered Cash Balance Dec 31	154,774	46,600	xxxxxxxxxxxxxxxxxxxx:
2024/2025/2026 Budget Authority Amount:	212,050	245,223	190,131
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	190,131
		Tax Required	85,982
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	85,982

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,732	14,872	27,132
Receipts:			
State of Kansas Gas Tax	3,193	4,260	4,260
Reimbursement	8,100	0	0
Fines and Fees	6,697	13,750	13,750
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,990**	**18,010**	**18,010**
Resources Available:	**26,722**	**32,882**	**45,142**
Expenditures:			
Capital Outlay	11,850	5,000	5,000
Personal Services	0	750	750
Cash Reserve (2026 column)	0	0	39,392
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,850**	**5,750**	**45,142**
Unencumbered Cash Balance Dec 31	14,872	27,132	0
2024/2025/2026 Budget Authority Amount:	5,750	5,750	45,142

See Tab A

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	60,165	57,480	47,210
Receipts:			
User Fees	52,158	49,369	49,369
Connection Fees	0	361	361
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,158**	**49,730**	**49,730**
Resources Available:	**112,323**	**107,210**	**96,940**
Expenditures:			
Personal Services	12,755	17,500	17,500
Contractual	27,088	12,500	12,500
Capital Outlay	0	20,000	20,000
Transfer to Depreciation Reserve	15,000	10,000	10,000
Cash Reserve (2026 column)	0	0	36,940
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**54,843**	**60,000**	**96,940**
Unencumbered Cash Balance Dec 31	57,480	47,210	0
2024/2025/2026 Budget Authority Amount:	44,200	60,000	96,940

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,532	26,208	19,373
Receipts:			
User Fee	23,255	24,165	24,165
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,255**	**24,165**	**24,165**
Resources Available:	**54,787**	**50,373**	**43,538**
Expenditures:			
Personal Services	20,972	23,500	23,500
Commodities	0	0	0
Capital Outlay	0	5,000	5,000
Transfer to Sewer Depreciation Reserve	5,000	2,500	2,500
Cash Reserve (2026 column)	0	0	12,538
Miscellaneous	2,607	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,579**	**31,000**	**43,538**
Unencumbered Cash Balance Dec 31	26,208	19,373	0
2024/2025/2026 Budget Authority Amount:	29,000	31,000	43,538

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 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	36,216	Cash Balance Jan 1	62,402	Cash Balance Jan 1	37,755	Cash Balance Jan 1	75,775	Cash Balance Jan 1		212,148
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	8,000	Transfers In	8,000	Transfers In	15,000	Transfers In	5,000			
						Misc. Income	735			
Total Receipts	8,000	Total Receipts	8000	Total Receipts	15000	Total Receipts	5735	Total Receipts	0	36,735
Resources Available:	44,216	Resources Available:	70,402	Resources Available:	52,755	Resources Available:	81,510	Resources Availat	0	248,883
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenditure	17,331	Capital Expenditure	0	Capital Expenditure	25,840	Capital Expenditure	0			
Total Expenditures	17,331	Total Expenditures	0	Total Expenditures	25,840	Total Expenditures	0	Total Expenditures	0	43,171
Cash Balance Dec 31	26,885	Cash Balance Dec 31	70,402	Cash Balance Dec 31	26,915	Cash Balance Dec 31	81,510	Cash Balance Dec	0	205,712 **
										205,712 **

**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 at 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 2026 Expenditures and Amount of 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	131,731	92.315	245,223	92.288	190,131	85,982	87.370
Special Highway	11,850		5,750		45,142		
Water Utility	54,843		60,000		96,940		
Sewer Utility	28,579		31,000		43,538		
Non-Budgeted Funds-A	43,171						
Totals	270,174	92.315	341,973	92.288	375,751	85,982	87.370
						*Revenue Neutral Rate***	*87.370*
Less: Transfers	36,000		72,500		32,500		
Net Expenditure	234,174		269,473		343,251		
Total Tax Levied	86,441		86,441		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	936,365		931,669		984,116		

Outstanding Indebtedness, January 1,	2023	2024	2025
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

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	83,140	84.482	2,842
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	83,140	84.482	2,842

2025 July 1 Valuation: 984,116

Valuation Factor: 984.116

Neighborhood Revitalization Subj to Rebate: 33,641

Neighborhood Revitalization factor: 33.641

**This information comes from the 2026 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 times a year, has been so published continuously and uninterrupted in the county and state for a period of more than one year prior to t first publication of the notice and has been admitted to the post offi of Atwood in Rawlins County as second-class matter.

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

for 1 consecutive weeks, the first publication being made on the 31st day of July, 2025 with subsequent publications being made on the following dates:

_____, 2025

_____, 2025

_____, 2025

Amy J. Mosley

Subscribed and sworn to before me this 20th day of August, 2025.

Rosalie Russell Ross

Notary Public

My appointment expires: 4-17-2027

•PUBLIC NOTICE•

Published in The Rawlins County Square Deal on Thursday, July 31, 2025

2026

NOTICE OF BUDGET HEARING

The governing body of
City of McDonald
will meet on August 11, 2025 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 2026 Expenditures and Amount of 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	131,731	92.315	245,223	92.288	190,131	65,982	87.370
Special Highway	11,850		5,750		45,142		
Water Utility	54,843		60,000		96,940		
Sewer Utility	28,579		31,000		43,538		
Non-Budgeted Funds-A	43,171						
Totals	270,174	92.315	341,973	92.288	375,751	65,982	87.370
					*Revenue Neutral Rate**		87.370
Less: Transfers	36,000		72,500		32,500		
Net Expenditure	234,174		269,473		343,251		
Total Tax Levied	66,441		86,441		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	936,365		931,668		884,119		

Outstanding Indebtedness, January 1:	2023	2024	2025
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