State of Kansas
City

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 2022; and (3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, 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	146,000	76,198	94,084
Special Highway		7	3,700		
Water Utility		7	41,000		
Sewer Utility		8	26,500		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	217,200	76,198	94,084
Budget Summary		10			
Neigborhood Revitalization Rebate		11			

Assessed Valuation:	County Clerk's Use Only
Rawlins County	909,898
Assisted by: **Adams Brown, LLC**	Nov 1, 2021 Total Accessed Valuation

Address:
315 State Street
Atwood, KS 67730
Email:
aketterl@adamsbrowncpa.com

Attest: September 14th, 2021

Rachel Fenley
County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

Mike Frahm
Linda Poore
Mel Chalfant
Gary Loker
JB Loker
Ray Hubbell
Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Input Sheet for City4 Budget Workbook

Enter city name ("City of _____"):	City of McDonald
Enter home county name followed by "County":	Rawlins County
Enter names of other counties:	
1st	
2nd	
3rd	

Enter year being budgeted (YYYY): 2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	2020 Ad Valorem Tax
General	12-101a	151,418	69,772
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:

Total Tax Levy Funds for 2021 Budgeted Year			69,772

Other (non-tax levy) fund names:

Special Highway	7,781
Water Utility	58,227
Sewer Utility	37,099

Single Non Tax Levy:

1		
2		
3		
4		
Total Expenditures for -1 Budgeted Year		254,525

Non-Budgeted (A):

1	Capital Improvements
2	Equipment Reserve
3	Water Depreciation Reserve
4	Sewer Depreciation Reserve

5	

Non-Budgeted (B):

1	
2	
3	
4	
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2021 Budget, Budget Summary Page	2019 Tax Rate (2020 Column)
General	99.375
Debt Service	
Library	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	99.375

Total Tax Levied (2020 budget column)		66,879
Assessed Valuation (2020 budget column)		672,999

From the 2021 Budget, Budget Summary Page			
Outstanding Indebtedness, January 1:		2019	2020
G.O. Bonds		0	0
Revenue Bonds		0	0
Other		0	0
Lease Purchase Principal		0	0

City of McDonald 2022

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2022 Budget Information:					
	Assessed Valuation for 2021	New Improvements, Remodeling and Renovations for 2021	Personal Property 2021	Property that has changed in use for 2021	Personal Property 2020
Rawlins County	809,837	15,732	15,905		
0					
0					
0					
Totals	809,837	15,732	15,905	0	0

Territory Added for 2021

	Real Estate	State Assessed	New Improvements
Rawlins County			
0			
0			
0			
Totals	0	0	0

Expiration of Property Tax Abatements	
Gross earnings (intangible) tax estimate for 2022	
Neighborhood Revitalization	28,169

Revenue Neutral Rate 86.157

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	97.531
Debt Service	
Library	
Total	97.531

Final Assessed Valuation from the November 1, 2020 Abstract:

Rawlins County	715,390
0	
0	
0	
Total Assessed Valuation	715,390

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:					
2022 Vehicle Tax Estimates	Motor Vehicle	Recreational Vehicle	16\20 M Vehicle	Commercial Vehicle	Watercraft
Rawlins County	8,061	187	81		0
0					
0					
0					
Total Vehicle Tax Estimates	8,061	187	81	0	0

LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for -3 Tax - (e.g. rate .01213 = 1.213%; key is 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy* 5.5%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2022 State Distribution for Kansas Gas Tax	4,040
2022 County Transfers for Gas**	
Adjusted 2021 State Distribution for Kansas Gas Tax	4,060
Adjusted 2021 County Transfers for Gas**	

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amt Budget
General	134,465
Debt Service	
Library	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	16,585
Water Utility	52,597
Sewer Utility	31,372
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	

Note: If the 2020 budget was amended, then expenditure amounts should reflect the amended expenditure amounts.

City of McDonald

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	69,772	7,432	319	46	0	12
Debt Service						
Library						
TOTAL	69,772	7,432	319	46	0	12

County Treas Motor Vehicle Estimate 8,061

County Treas Recreational Vehicle Estimate 187

County Treas 16/20M Vehicle Estimate 81

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11553

Recreational Vehicle Factor 0.00268

16/20M Vehicle Factor 0.00116

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

No assurance is provided. Substantially all disclosures omitted.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvement Reserve	7,500	20,000	10,000	12-1,118
General	Equipment Reserve	7,500	10,000	10,000	12-1,117
Water	Water Depreciation Reserve	10,000	15,000	15,000	12-825d
Sewer	Sewer Depreciation Reserve	5,000	5,000	5,000	12-825d
	Totals	30,000	50,000	40,000	
	Adjustments*				
	Adjusted Totals	30,000	50,000	40,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

No assurance is provided. Substantially all disclosures omitted.

City of McDonald

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	35,522	45,256	20,918
Receipts:			
Ad Valorem Tax	62,376	65,935	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,506	0	0
Motor Vehicle Tax	8,061	8,490	7,432
Recreational Vehicle Tax	187	120	319
16/20M Vehicle Tax	81	81	46
Commercial Vehicle Tax	0	238	0
Watercraft Tax	0	0	12
Gross Earning (Intangible) Tax	721	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Compensating Use Tax	4,449	3,000	3,000
Local Sales Tax	11,017	8,500	10,000
Franchise Tax	8,149	7,500	8,500
Licenses	230	0	0
Fine and Fees	21,528	26,500	22,500
Rent	455	1,500	1,500
Sale of Crops	5,019	0	0
Insurance Dividend	6,957	0	0
Grant Income	5,000	0	0
Interest on Idle Funds	726	0	500
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-3,463	-2,784	-2,427
Miscellaneous	7,737	1,500	1,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**141,734**	**120,580**	**52,882**
Resources Available:	**177,256**	**165,836**	**73,800**

No assurance is provided. Substantially all disclosures omitted.

City of McDonald

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2020	Current Year Estimate Estimate for 2021	Proposed Budget Year Year for 2022
Resources Available:	177,256	165,836	73,800
Expenditures:			
Public Services	33,839	35,000	36,500
Contractual	0	4,500	4,500
Commodities	83,161	75,418	85,000
Capital Outlay	0	0	0
Transfer to Capital Improvement	7,500	20,000	10,000
Transfer to Equipment Reserve	7,500	10,000	10,000
Cash Forward (2022 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**132,000**	**144,918**	**146,000**
Unencumbered Cash Balance Dec 31	45,256	20,918	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	134,465	151,418	146,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	146,000
		Tax Required	72,200
	Delinquent Comp Rate:	5.5%	3,998
		Amount of 2021 Ad Valorem Tax	76,198

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,806	7,177	3,537
Receipts:			
State of Kansas Gas Tax	4,071	4,060	4,040
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,071**	**4,060**	**4,040**
Resources Available:	**7,877**	**11,237**	**7,577**
Expenditures:			
Capital Outlay	700	7,000	3,000
Personal Services	0	700	700
Street Repair and Maintenance	0	0	0
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**700**	**7,700**	**3,700**
Unencumbered Cash Balance Dec 31	7,177	3,537	3,877
2020/2021/2022 Budget Authority Amount:	16,585	7,781	3,700

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,387	21,153	14,903
Receipts:			
User Fees	39,023	35,000	35,350
Connection Fees	3,239	250	250
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**42,262**	**35,250**	**35,600**
Resources Available:	**62,649**	**56,403**	**50,503**
Expenditures:			
Personal Services	10,178	13,500	14,000
Contractual	3,285	4,000	2,000
Capital Outlay	16,048	9,000	10,000
Transfer to Depreciation Reserve	10,000	15,000	15,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	1,985	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**41,496**	**41,500**	**41,000**
Unencumbered Cash Balance Dec 31	21,153	14,903	9,503
2020/2021/2022 Budget Authority Amount:	52,597	58,227	41,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	14,837	13,827	12,012
Receipts:			
User Fee	24,313	23,685	23,922
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,313**	**23,685**	**23,922**
Resources Available:	**39,150**	**37,512**	**35,934**
Expenditures:			
Personal Services	20,138	20,500	21,500
Commodities	185	0	0
Capital Outlay	0	0	0
Transfer to Sewer Depreciation Reserve	5,000	5,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,323**	**25,500**	**26,500**
Unencumbered Cash Balance Dec 31	13,827	12,012	9,434
2020/2021/2022 Budget Authority Amount:	31,372	37,099	26,500

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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**				
Unencumbered Cash Balance Jan 1	15,789	Unencumbered Cash Balance Jan 1	74,846	Unencumbered Cash Balance Jan 1	67,105	Unencumbered Cash Balance Jan 1	64,500	Unencumbered Cash Balance Jan 1		Total 222,240
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	7,500	Transfers In	7,500	Transfers In	10,000	Transfers In	5,000			
						Miscellaneous	20			
Total Receipts	7,500	Total Receipts	7,500	Total Receipts	10,000	Total Receipts	5,020	Total Receipts	0	30,020
Resources Available:	23,289	Resources Available:	82,346	Resources Available:	77,105	Resources Available:	69,520	Resources Available:	0	252,260
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenditures	9,975	Capital Expenditures	12,548	Captial Expenditures	1,616	Capital Expenditures	4,526			
Total Expenditures	9,975	Total Expenditures	12,548	Total Expenditures	1,616	Total Expenditures	4,526	Total Expenditures	0	28,665
Cash Balance Dec 31	13,314	Cash Balance Dec 31	69,798	Cash Balance Dec 31	75,489	Cash Balance Dec 31	64,994	Cash Balance Dec 31	0	223,595
										223,595

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF BUDGET HEARING

2022

The governing body of

City of McDonald

will meet on the September 8, 2021 at 7:00 PM at City Hall 504 Ottawa St. McDonald, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at City Hall 504 Ottawa St. McDonald, Kansas and will be available at this hearing.

SUPPORTING COUNTIES

Rawlins County (home county)

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	132,000	99.375	144,918	97.531	146,000	76,198	94.091
Special Highway	700		7,700		3,700		
Water Utility	41,496		41,500		41,000		
Sewer Utility	25,323		25,500		26,500		
Non-Budgeted Funds-A	28,665						
Totals	228,184	99.375	219,618	97.531	217,200	76,198	94.091
*Revenue Neutral Rate***							*86.157*
Less: Transfers	30,000		50,000		40,000		
Net Expenditure	198,184		169,618		177,200		
Total Tax Levied	66,879		69,772		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	672,999		715,390		809,837		
Outstanding Indebtedness, January 1,	2019		2020		2021		
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 2021 Kansas Senate Bill 13*

Gary Loker

City Official Title: Mayor

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	69,773	86.157	2,427
Debt Service	0		0
Library	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
0	0		0
TOTAL	69,773	86.157	2,427

2021 July 1 Valuation: 809,837

Valuation Factor: 809.837

Neighborhood Revitalization Subj to Rebate: 28,167

Neighborhood Revitalization factor: 28.167

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

No assurance is provided. Substantially all disclosures omitted.

How to Compute the Value of One Mill, and the Impact of Tax Dollars and Assessed Valuation on Mill Rates

*****

To Compute the Value of One Mill

Example #1 and Formula

This example allows you to compute a mill rate. Simply input in the green area the total assessed valuation for your municipality.

Formula:

Assessed valuation = X
X / 1000 = value of one mill

Computation of Example: $312,000,000 (assessed valuation) / 1000 = $312,000 (value of one mill)

In this example, one mill for the municipality will generate $312,000 in taxes.

Input the assessed valuation: = $312,000,000

$312,000,000 / 1000 = $312,000.00

Formula:
$312,000,000 (assessed valuation) / 1000 = $312,000.00 (value of one mill)

*****

To Determine a Mill Rate Increase

Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

Computation of Example:

The **first step** is to determine the value of one mill:

$312,000,000 / 1000 = $312,000.00

In the **next step**, we will determine the increase:

$50,000 (increased property tax) / $312,000 (mill value) = .160 increase to the mill rate

Formula:						
$312,000,000	(asd. val.)	/	1000	=	$312,000.00	(value one mill)
$50,000	(property tax)	/	$312,000.00	(mill value)	= 0.160	(mill rate increase)

*****

Impact of a Property Tax Increase on a $100,000 Home

Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a $100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

Computation of Example:

The **first step** is to determine the mill rate:
$312,000,000 / 1000 = $312,000 (example #1)
$50,000 / $312,000 = .160 mills (example #2)

The **second step** is to determine the residential property assessed value:
$100,000 home x .115 = $11,500 (assessed value)

The **last step** is to determine the property tax increase:
$11,500 (assessed value) x .160 (mill rate) / 1000 = $1.84
The increase in property tax for a $100,000 home will be $1.84

Formula:						
First Step:	(assessed valuation) $312,000,000	/	1000	=	$312,000.00	(value of 1 mill)
Second Step:	(increased prop. tax) $50,000	/	(value of 1 mill) $312,000.00	=	0.160	(increase mill rate)
Third Step:	(value of the home) $100,000	x	0.115	=	$11,500	(assessed value)
Result:	(assessed value) $11,500	x	(increase mill rate) 0.160	/	1000 =	(increase tax) $1.84

*****

Impact of a Property Tax Increase on Unimproved Ag Land

Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.300	=	$750,000	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$750,000	x	0.160	/	1000	=	$120.19

*****

Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

Formula:							
	(assessed valuation)						
First Step:	$312,000,000	/	1000	=	$312,000.00	(value of 1 mill)	
	(increased prop. tax)		(value of 1 mill)				
Second Step:	$50,000	/	$312,000.00	=	0.160	(increase mill rate)	
	(value of the property)						
Third Step:	$2,500,000	x	0.250	=	$625,000	(assessed value)	
	(assessed value)		(increase mill rate)			(increase tax)	
Result:	$625,000	x	0.160	/	1000	=	$100.16

*****

Impact of Total Mills on an Individual Home

Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

Formula:							
	(value of the home)		(residential %)		(assessed value)		
First Step:	$100,000	x	0.115	=	$11,500		
	(assessed value)		(total mill rate)			(impact, total mills)	
Second Step:	$11,500	x	52.869	/	1000	=	$607.99

*****

How to Achieve the Same Mill Rate as the Year Before

Example #5 and Formula

Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.

STATE OF KANSAS, RAWLINS COUNTY

Cynthia Haynes,

being first duly sworn, deposes and says:

She is

PUBLISHER-OWNER

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 fraternal 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 26th day of August, 2021 with subsequent publications being made on the following dates:

_____, 2021

_____, 2021

_____, 2021

Cynthia Haynes

Subscribed and sworn to before me this 27th day of August, 2021.

Rosalie Russell Ross
Notary Public

My appointment expires: 4-17-2023

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

Published in the Rawlins County Square Deal on Thursday, Aug. 26, 2021.

NOTICE OF BUDGET HEARING

2022

The governing body of
City of McDonald
will meet on the September 8, 2021 at 7:00 PM at City Hall 504 Ottawa St. McDonald, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at City Hall 504 Ottawa St. McDonald, Kansas and will be available at this hearing.

SUPPORTING COUNTIES
Rawlins County, (home county)

BUDGET SUMMARY
Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	132,000	99.375	144,918	97.531	146,000	76,198	94.091
Special Highway	700		7,700		3,700		
Water Utility	41,496		41,500		41,000		
Sewer Utility	25,323		25,500		26,500		
Non-Budgeted Funds-A	28,665						
Totals	228,184	99.375	219,618	97.531	217,200	76,198	94.091
*Revenue Neutral Rate**							86.757
Less: Transfers	30,000		50,000		40,000		
Net Expenditure	198,184		169,618		177,200		
Total Tax Levied	66,879		69,772		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	672,999		715,390		809,837		
Outstanding Indebtedness, January 1;	2019		2020		2021		
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 2021 Kansas Senate Bill 13*

Gary Loker
City Official Title: Mayor

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF MCDONALD, KANSAS, HEREBY NOTIFIES THE RAWLINS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X___ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 94.091. The date of our hearing is September 8, 2021 at 7:00 PM and will be held at City Hall in McDonald, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 19th, 2021.

Gary Loker

Mayor

Ordinance No. 2021-222

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

WHEREAS, the Revenue Neutral Rate for the 2022 budget year was calculated as 86.157 mills by the Rawlins County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of McDonald, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ATWOOD SUMMER RECREATION COMMISSION:

The City of McDonald shall levy a property tax rate exceeding the Revenue Neutral Rate of 94.091 mills.

This ordinance 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 (month and year) and **SIGNED** by the Governing Body.