State of Kansas
City 2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	212,050	86,441	
Special Highway		7	5,750		
Water Utility		7	44,200		
Sewer Utility		8	29,000		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	**291,000**	**86,441**	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization		11			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 86.637

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
aketterl@adasmbrowncpa.com

Attest: September 14th, 2023
Rachel Finley
County Clerk

CLERK OF RAWLINS COUNTY SEAL KANSAS

Governing Body

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

City of McDonald

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	79,599	6,051	372	269	213	24
Debt Service						
Library						
TOTAL	**79,599**	**6,051**	**372**	**269**	**213**	**24**

County Treas Motor Vehicle Estimate	6,051				
County Treas Recreational Vehicle Estimate		372			
County Treas 16/20M Vehicle Estimate			269		
County Treas Commercial Vehicle Tax Estimate				213	
County Treas Watercraft Tax Estimate					24

Motor Vehicle Factor	0.07602				
Recreational Vehicle Factor		0.00467			
16/20M Vehicle Factor			0.00338		
Commercial Vehicle Factor				0.00268	
Watercraft Factor					0.00030

City of McDonald 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvements	20,000	8,000	30,000	12-1,118
General	Water Depreciation Reserve	15,000	8,000	30,000	12-1,117
General	Sewer Depreciation Reserve	5,000	0	0	12-1,117
General	Equipment Reserve	10,000	0	0	12-1,117
Sewer	Sewer Depreciation Reserve	5,000	5,000	5,000	12-825d
Water	Water Depreciation Reserve	15,000	15,000	15,000	12-825d
	Totals	**70,000**	**36,000**	**80,000**	
	Adjustments*				
	Adjusted Totals	**70,000**	**36,000**	**80,000**	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of McDonald

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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**

City of McDonald

2024

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, 2023	Payments Due 2023	Payments Due 2024
None							
Totals					**0**	**0**	**0**

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

City of McDonald 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,188	78,314	68,460
Receipts:			
Ad Valorem Tax	72,605	79,599	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,976	0	0
Motor Vehicle Tax	8,044	7,654	6,051
Recreational Vehicle Tax	376	346	372
16/20M Vehicle Tax	295	299	269
Commercial Vehicle Tax	0	271	213
Watercraft Tax	0	13	24
Gross Earning (Intangible) Tax	2,098	1,714	2,019
LAVTR		0	0
City and County Revenue Sharing		0	0
Compensating Use Tax	6,330	3,000	3,000
Local Sales Tax	11,111	10,500	10,500
Franchise Tax	10,112	9,000	9,000
Licenses	205	0	0
Fine and Fees	27,385	26,500	26,500
Rent	1,460	1,500	1,500
Sale of Crops	10,869	0	0
Insurance Dividend	3,703	0	0
Insurance Claim	7,712	0	0
Interest on Idle Funds	151	350	350
Neighborhood Revitalization Rebate	-2,650	-2,300	-2,614
Miscellaneous	4,221	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**171,003**	**139,946**	**58,684**
Resources Available:	**199,191**	**218,260**	**127,144**

City of McDonald

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	199,191	218,260	127,144
Expenditures:			
Public Services	42,807	37,000	55,000
Contractual	0	4,500	4,750
Commodities	19,149	92,300	92,300
Capital Outlay	0	0	0
Transfer to Capital Improvement	20,000	8,000	30,000
Transfer to Sewer Depreciation Reserve	5,000	0	0
Transfer to Equipment Reserve	10,000	0	0
Transfer to Water Depreciation Reserve	15,000	8,000	30,000
Cash Forward (2024 column)			
Miscellaneous	8,921		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**120,877**	**149,800**	**212,050**
Unencumbered Cash Balance Dec 31	78,314	68,460	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	146,000	149,800	212,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	212,050
		Tax Required	84,906
	Delinquent Comp Rate:	1.8%	1,535
		Amount of 2023 Ad Valorem Tax	86,441

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	MATCHES TOTAL END CASH
Unencumbered Cash Balance Jan 1	13,104	7,789	3,319	
Receipts:				
State of Kansas Gas Tax	3,667	4,280	4,250	
County Transfers Gas	0	0	0	
County Passthrough Funds	0	0	0	
Reimbursements	0	0	0	
Miscellaneous	0	0	0	
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**3,667**	**4,280**	**4,250**	
Resources Available:	**16,771**	**12,069**	**7,569**	
Expenditures:				
Capital Outlay	8,982	8,000	5,000	
Personal Services	0	750	750	
Street Repair and Maintenance	0	0	0	
Cash Forward (2024 column)	0	0	0	
Miscellaneous	0	0	0	
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**8,982**	**8,750**	**5,750**	
Unencumbered Cash Balance Dec 31	7,789	3,319	1,819	
2022/2023/2024 Budget Authority Amount:	3,700	8,750	5,750	

See Tab A

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	MATCHES TOTAL END CASH
Unencumbered Cash Balance Jan 1	24,111	57,496	61,577	
Receipts:				
User Fees	66,692	47,931	53,982	
Connection Fees	2,410	350	350	
Grant Income	11,980	0	0	
Miscellaneous	0	0	0	
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**81,082**	**48,281**	**54,332**	
Resources Available:	**105,193**	**105,777**	**115,909**	
Expenditures:				
Personal Services	9,781	15,200	15,200	
Contractual	20,493	4,000	4,000	
Capital Outlay	702	10,000	10,000	
Transfer to Depreciation Reserve	15,000	15,000	15,000	
Cash Forward (2024 column)	0	0	0	
Miscellaneous	1,721	0	0	
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**47,697**	**44,200**	**44,200**	
Unencumbered Cash Balance Dec 31	57,496	61,577	71,709	
2022/2023/2024 Budget Authority Amount:	41,000	44,200	44,200	

See Tab A

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,483	36,103	35,706
Receipts:			
User Fee	27,002	26,603	27,638
Interest on Idle Funds	0	0	0
Grant Income	11,980		
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,982**	**26,603**	**27,638**
Resources Available:	**54,465**	**62,706**	**63,344**
Expenditures:			
Personal Services	12,436	22,000	24,000
Commodities	902	0	0
Capital Outlay	0	0	0
Transfer to Sewer Depreciation Reserve	5,000	5,000	5,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	24	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,362**	**27,000**	**29,000**
Unencumbered Cash Balance Dec 31	36,103	35,706	34,344
2022/2023/2024 Budget Authority Amount:	26,500	27,000	29,000

MATCHES YEAR END CASH

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

n-Budgeted Funds-A

Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
pital Improvements		**Equipment Reserve**		**Water Depreciation Reserve**		**Sewer Depreciation Reserve**		**0**		
encumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
sh Balance Jan 1	48,314	Cash Balance Jan 1	88,227	Cash Balance Jan 1	61,474	Cash Balance Jan 1	65,512	Cash Balance Ja	0	263,527
ceipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ansfers In	20,000	Transfers In	10,000	Transfers In	30,000	Transfers In	10,000			
						Miscellaneous	0			
tal Receipts	20,000	Total Receipts	10000	Total Receipts	30000	Total Receipts	10000	Total Receipts	0	70,000
sources Available	68,314	Resources Available	98,227	Resources Available	91,474	Resources Available	75,512	Resources Avail	0	333,527
penditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
pital Expenditures	35,840	Capital Expenditures	24,554	Capital Expenditures	66,680	Capital Expenditures	5,000			
tal Expenditures	35,840	Total Expenditures	24,554	Total Expenditures	66,680	Total Expenditures	5,000	Total Expenditur	0	132,074
sh Balance Dec 3	32,474	Cash Balance Dec 3	73,673	Cash Balance Dec 3	24,794	Cash Balance Dec 3	70,512	Cash Balance D	0	**201,453** **
										201,453 **

FUNDS MATCH YEAR END CASH

**Note: These two block figures should agree.

A Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McDonald
will meet on September 13, 2023 at 7:00 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	120,877	94.084	149,800	94.090	212,050	86,441	94.083
Debt Service							
Library							
Special Highway	8,982		8,750		5,750		
Water Utility	47,697		44,200		44,200		
Sewer Utility	18,362		27,000		29,000		
Non-Budgeted Funds-A	132,074						
Totals	**327,992**	**94.084**	**229,750**	**94.090**	**291,000**	**86,441**	**94.083**
						Revenue Neutral Rate	***86.637***
Less: Transfers	70,000		36,000		80,000		
Net Expenditure	257,992		193,750		211,000		
Total Tax Levied	76,198		79,599		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	809,898		845,993		918,769		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Gary Loker
Official Title: Mayor

City of McDonald

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	82,292	89.568	2,614
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	82,292	89.568	2,614

2023 July 1 Valuation: 918,769

Valuation Factor: 918.769

Neighborhood Revitalization Subj to Rebate: 29,188

Neighborhood Revitalization factor: 29.188

**This information comes from the 2024 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 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 24th day of August, 2023 with subsequent publications being made on the following dates:

_____, 2023

_____, 2023

_____, 2023

Amy J. Mosley

Subscribed and sworn to before me this 25th day of August, 2023.

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: $ 118.00

Published in Rawlins County Squa
on August 24, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATI

The governing body of
City of McDonald
will meet on September 13, 2023 at 7:00 PM at City Hall 504 Ottawa St. McDor
answering objections of taxpayers relating to the proposed use of all funds, the amount c
Detailed budget information is available at City Hall and will be

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establi
Estimated Tax Rate is subject to change depending on the fin

	Prior Year Actual for 2022		Current Year Estimate for 2023	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*
General	120,877	94.084	149,800	94.09
Debt Service				
Library				
Special Highway	8,982		8,750	
Water Utility	47,697		44,200	
Sewer Utility	18,362		27,000	
Non-Budgeted Funds-A	132,074			
Totals	327,992	94.084	229,750	94.09
Less: Transfers	70,000		36,000	
Net Expenditure	257,992		193,750	
Total Tax Levied	76,198		79,599	
Assessed Valuation	809,898		845,993	

Outstanding Indebtedness, January 1,	2021	2022
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Purchase Principal	0	0
Total	0	0

*Tax rates are expressed in mills

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

Gary Loker
Official Title: Mayor

Publication
RAWLINS COUNTY
Mosley
, deposes and says:
ing Manager

a weekly newspaper published in
l circulation in Rawlins County,
not a trade, religious nor fraternal

paper published at least weekly 50
continuously and uninterruptedly
of more than one year prior to the
as been admitted at the post office
ond-class matter.

r thereof and was published in the
paper

irst publication

August, 2023 with
on the following dates:

Amy J. Mosley

his 25th day of

Notary Public

NOTARY PUBLIC - State of Kansas
ROSALIE RUSSELL ROSS

Published in Rawlins County Square Deal
on August 24, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McDonald
will meet on September 13, 2023 at 7:00 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	120,877	94.084	149,800	94.090	212,050	86,441	94.083
Debt Service							
Library							
Special Highway	8,982		8,750		5,750		
Water Utility	47,697		44,200		44,200		
Sewer Utility	18,362		27,000		29,000		
Non-Budgeted Funds-A	132,074						
Totals	327,992	94.084	229,750	94.090	291,000	86,441	94.083
						*Revenue Neutral Rate***	*86.637*
Less: Transfers	70,000		36,000		80,000		
Net Expenditure	257,992		193,750		211,000		
Total Tax Levied	76,198		79,599		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	809,898		845,993		918,769		

Outstanding Indebtedness, January 1,	2021	2022	2023
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

Gary Loker
Official Title: Mayor

Ordinance No. 2023-225

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 2024 budget year was calculated as 86.637 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 13, 2023 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 94.083 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 13th day of September 2023 and **SIGNED** by the Governing Body.

Roll Call Vote

A Roll Call Vote of the City of McDonald Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13, 2023
Resolution No. 2023-225

Governing Body Member	Yes	No	No Vote
Melinda Basnett	X		
Roy Hubbard	X		
Curt Gatzemeyer	X		
George Louderbaugh	X		
TOTAL	**4**	**0**	

Certified:

Gary Loker
Mayor