State of Kansas
City
2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	149,800	79,599	94.090
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,750		
Water Utility		7	44,200		
Sewer Utility		8	27,000		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	**229,750**	**79,599**	94.090
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization		11			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 90.070

Assisted by:
AdamsBrown, LLC

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

Attest: _____, 2022

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Resolution No. 11

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

WHEREAS, the Revenue Neutral Rate for the City of McDonald was calculated as 90.070 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 14th, 2022 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 CITY OF MCDONALD:

The City of McDonald shall levy a property tax rate exceeding the Revenue Neutral Rate of 94.089 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 14th day of September 2022 and SIGNED by the Mayor.

Larry Loker
Mayor

Attested:
Teresa Davis
City Clerk

City of McDonald

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	76,198	7,654	346	299	271	13
Debt Service						
Library						
TOTAL	**76,198**	**7,654**	**346**	**299**	**271**	**13**

County Treas Motor Vehicle Estimate	7,654				
County Treas Recreational Vehicle Estimate		346			
County Treas 16/20M Vehicle Estimate			299		
County Treas Commercial Vehicle Tax Estimate				271	
County Treas Watercraft Tax Estimate					13

Motor Vehicle Factor	0.10045				
Recreational Vehicle Factor		0.00454			
16/20M Vehicle Factor			0.00392		
Commercial Vehicle Factor				0.00356	
Watercraft Factor					0.00016

City of McDonald 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvements	35,000	10,000	8,000	12-1,118
General	Equipment Reserve	20,000	10,000	8,000	12-1,117
Sewer	Sewer Depreciation Reserve	5,000	5,000	5,000	12-825d
Water	Water Depreciation Reserve	10,000	15,000	15,000	12-825d
	Totals	**70,000**	**40,000**	**36,000**	
	Adjustments*				
	Adjusted Totals	**70,000**	**40,000**	**36,000**	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of McDonald

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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

2023

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, 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,256	28,188	11,268
Receipts:			
Ad Valorem Tax	65,673	76,198	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,700	0	0
Motor Vehicle Tax	7,205	7,432	7,654
Recreational Vehicle Tax	482	319	346
16/20M Vehicle Tax	47	46	299
Commercial Vehicle Tax	0	0	271
Watercraft Tax	0	12	13
Gross Earning (Intangible) Tax	6,098	0	1,714
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Compensating Use Tax	5,944	3,000	3,000
Local Sales Tax	11,335	10,000	10,500
Franchise Tax	9,447	8,500	9,000
Licenses	310	0	0
Fine and Fees	25,327	22,500	26,500
Rent	1,145	1,500	1,500
Sale of Crops	5,895	0	0
Insurance Dividend	3,776	0	0
Grant Income	11,980	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	221	500	350
Neighborhood Revitalization Rebate	-3,099	-2,427	-2,300
Miscellaneous	6,111	1,500	1,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**162,597**	**129,080**	**60,347**
Resources Available:	**207,853**	**157,268**	**71,615**

City of McDonald

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	207,853	157,268	71,615
Expenditures:			
Public Services	41,552	36,500	37,000
Contractual	0	4,500	4,500
Commodities	83,112	85,000	92,300
Capital Outlay	0	0	0
Transfer to Capital Improvement	35,000	10,000	8,000
Transfer to Equipment Reserve	20,000	10,000	8,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**179,664**	**146,000**	**149,800**
Unencumbered Cash Balance Dec 31	28,188	11,268	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	151,418	146,000	149,800
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	149,800
		Tax Required	78,185
	Delinquent Comp Rate:	1.8%	1,414
		Amount of 2022 Ad Valorem Tax	79,599

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,177	13,104	13,704
Receipts:			
State of Kansas Gas Tax	4,543	4,300	4,370
County Transfers Gas	0	0	0
County Passthrough Funds	1,031	0	0
Reimbursements	953	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,527**	**4,300**	**4,370**
Resources Available:	**13,704**	**17,404**	**18,074**
Expenditures:			
Capital Outlay	600	3,000	8,000
Personal Services	0	700	750
Street Repair and Maintenance	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**600**	**3,700**	**8,750**
Unencumbered Cash Balance Dec 31	13,104	13,704	9,324
2021/2022/2023 Budget Authority Amount:	7,781	3,700	8,750

Adopted Budget

Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	21,153	24,111	18,711
Receipts:			
User Fees	46,535	35,350	47,931
Connection Fees	7,883	250	350
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,418**	**35,600**	**48,281**
Resources Available:	**75,571**	**59,711**	**66,992**
Expenditures:			
Personal Services	12,220	14,000	15,200
Contractual	21,083	2,000	4,000
Capital Outlay	3,013	10,000	10,000
Transfer to Depreciation Reserve	10,000	15,000	15,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	5,144	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**51,460**	**41,000**	**44,200**
Unencumbered Cash Balance Dec 31	24,111	18,711	22,792
2021/2022/2023 Budget Authority Amount:	58,227	41,000	44,200

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of McDonald 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,827	15,483	12,905
Receipts:			
User Fee	26,081	23,922	26,603
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**26,081**	**23,922**	**26,603**
Resources Available:	**39,908**	**39,405**	**39,508**
Expenditures:			
Personal Services	18,785	21,500	22,000
Commodities	246	0	0
Capital Outlay	0	0	0
Transfer to Sewer Depreciation Reserve	5,000	5,000	5,000
Cash Forward (2023 column)		0	0
Miscellaneous	394	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,425**	**26,500**	**27,000**
Unencumbered Cash Balance Dec 31	15,483	12,905	12,508
2021/2022/2023 Budget Authority Amount:	37,099	26,500	27,000

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

0

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 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 Cash Balance Jan 1	13,314	Unencumbered Cash Balance Jan 1	69,798	Unencumbered Cash Balance Jan 1	75,489	Unencumbered Cash Balance Jan 1	64,994	Unencumbered Cash Balance Jan 1		Total 223,595
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	35,000	Transfers In	20,000	Transfers In	10,000	Transfers In	5,000			
						Miscellaneous	91			
Total Receipts	35,000	Total Receipts	20000	Total Receipts	10000	Total Receipts	5091	Total Receipts	0	70,091
Resources Available	48,314	Resources Available	89,798	Resources Available	85,489	Resources Available	70,085	Resources Avail	0	293,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Expenditures	1,571	Capital Expenditures	24,015	Capital Expenditures	4,574			
Total Expenditures	0	Total Expenditures	1,571	Total Expenditures	24,015	Total Expenditures	4,574	Total Expenditur	0	30,159
Cash Balance Dec 3	48,314	Cash Balance Dec 3	88,227	Cash Balance Dec 3	61,474	Cash Balance Dec 3	65,512	Cash Balance D	0	**263,527** **
										263,527 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McDonald
will meet on September 14, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	179,664	97.531	146,000	94.084	149,800	79,599	94.089
Debt Service							
Library							
Special Highway	600		3,700		8,750		
Water Utility	51,460		41,000		44,200		
Sewer Utility	24,425		26,500		27,000		
Non-Budgeted Funds-A	30,159						
Totals	**286,308**	**97.531**	**217,200**	**94.084**	**229,750**	**79,599**	**94.089**
						Revenue Neutral Rate	***90.070***
Less: Transfers	70,000		40,000		36,000		
Net Expenditure	216,308		177,200		193,750		
Total Tax Levied	69,772		76,198		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	715,390		809,898		845,991		
Outstanding Indebtedness, January 1,	2020		2021		2022		
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

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	75,885	89.699	2,300
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	75,885	89.699	2,300

2022 July 1 Valuation: 845,991

Valuation Factor: 845.991

Neighborhood Revitalization Subj to Rebate: 25,645

Neighborhood Revitalization factor: 25.645

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

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 first day of September, 2022 with subsequent publications being made on the following dates:

_____, 2022

_____, 2022

_____, 2022

Cynthia Haynes

Subscribed and sworn to before me this 1st day of September, 2022.

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, Sept. 1, 2022.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of McDonald
will meet on September 14, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	179,664	97.531	146,000	94.084	149,800	79,599	94.089
Debt Service							
Library							
Special Highway	600		3,700		8,750		
Water Utility	51,460		41,000		44,200		
Sewer Utility	24,425		26,500		27,000		
Non-Budgeted Funds-A	30,159						
Totals	286,308	97.531	217,200	94.084	229,750	79,599	94.089
						*Revenue Neutral Rate***	90.070
Less: Transfers	70,000		40,000		36,000		
Net Expenditure	216,308		177,200		193,750		
Total Tax Levied	69,772		76,198		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	715,390		809,898		845,991		

Outstanding Indebtedness, January 1,	2020	2021	2022
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

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 14, 2022

Resolution No. 11

Governing Body Member	Yes	No	No Vote
Melinda Barnett	✓		
Curt Catzmeyer	✓		
Curby Poore	✓		
George Houderbaugh	✓		
Roy Hubbard			✓ due to absence @ meeting
TOTAL			

Certified:

Tessa Davis, City Clerk