

**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 2012; and  
 (3) the Amount(s) of 2011 Ad Valorem Tax are within statutory limitations.

			2012 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	121,834	51,144	88,194
Special Highway		8	9,770		
Water Utility		8	33,929		
Sewer Utility		9	36,386		
Non-Budgeted Funds		10			
		XXXXX	<b>201,919</b>	<b>51,144</b>	88,194
<b>Totals</b>				Yes	County Clerk's Use Only
Is an Ordinance required to be passed, published, and attached to the budget?		11			579,900
Budget Summary		12			Nov 1, 2011 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Assisted by:  
Adams, Brown, Beran, & Ball, CHTD.

Address:  
PO Box 1186  
Hays, KS 67601  
\_\_\_\_\_  
2011  
Attest: \_\_\_\_\_  
\_\_\_\_\_  
County Clerk

*Larry Loker*  
\_\_\_\_\_  
*Melinda Bennett*  
\_\_\_\_\_  
*Mike Zuber*  
\_\_\_\_\_  
*Diane Amore*  
\_\_\_\_\_  
*Sylvia Hubbard*  
\_\_\_\_\_  
Governing Body

**Computation to Determine Limit for 2012**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>46,306</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>46,306</u>
 <b>2011 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2011:	+ <u>11,090</u>
5. Increase in Personal Property for 2011:	
5a. Personal Property 2011	+ <u>15,456</u>
5b. Personal Property 2010	- <u>20,264</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2011:	
6a. Real Estate	+ <u>0</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>0</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of Property that has Changed in Use during 2011:	<u>0</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>11,090</u>
9. Total Estimated Valuation July 1, 2011	<u>576,728</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>565,638</u>
11. Factor for Increase (8 divided by 10)	<u>0.01961</u>
12. Amount of Increase (11 times 3)	+ \$ <u>908</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>47,214</u>
14. Debt Service Levy in this 2012 Budget	<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>47,214</u>

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of McDonald

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Funds for 2011	Budget Tax Levy Am for 2010	Allocation for Year 2012			
		MVT	RVT	16/20M Veh	Slider
General	46,306	6,107	70	285	0
TOTAL	<b>46,306</b>	<b>6,107</b>	<b>70</b>	<b>285</b>	<b>0</b>

County Treas Motor Vehicle Estimate 6,107  
 County Treasurers Recreational Vehicle Estimate 70  
 County Treasurers 16/20M Vehicle Estimate 285  
 County Treasurers Slider Estimate 0

Motor Vehicle Factor 0.13188  
 Recreational Vehicle Factor 0.00151  
 16/20M Vehicle Factor 0.00615  
 Slider Factor 0.00000



**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
None											
<b>Total G.O. Bonds</b>					0			0	0	0	0
<b>Revenue Bonds:</b>											
None											
<b>Total Revenue Bonds</b>					0			0	0	0	0
<b>Other:</b>											
None											
								0	0	0	0

City of McDonald

2012

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 2011	Payments Due 2011	Payments Due 2012
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

City of McDonald

2012

**FUND PAGE - GENERAL**

Adopted Budget

General

	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
<b>Unencumbered Cash Balance Jan 1</b>	14,046	35,381	35,981
<b>Receipts:</b>			
Ad Valorem Tax	37,081	45,398	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,342	0	0
Motor Vehicle Tax	7,803	5,249	6,107
Recreational Vehicle Tax	92	71	70
16/20M Vehicle Tax	248	248	285
Gross Earning (Intangible) Tax	1,728	1,147	400
Local Alcoholic Liquor	100	100	100
State Aid	3,977	0	0
Local Sales Tax	13,487	7,000	7,000
Licenses/Permits	280	250	250
Franchise Fees	8,795	6,000	6,000
Crop Proceeds	20,812	1,000	1,000
Fines and Fees	25,855	4,500	12,500
Rent	2,925	0	0
Capital Credits	605	0	0
Refunds	520	0	0
Library Appropriations	3,210	0	0
Interest on Idle Funds	557	0	0
Miscellaneous	2,443	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>132,860</b>	<b>72,963</b>	<b>35,712</b>
<b>Resources Available:</b>	<b>146,906</b>	<b>108,344</b>	<b>71,693</b>
<b>Expenditures:</b>			
General Administration:			
Personal Services	29,277	24,000	35,000
Commodities	38,430	30,000	42,000
Contractual	600	4,408	4,000
Capital Outlay	35,718	5,000	3,500
Transfer to Capital Improvement Reserve	5,000	5,000	25,000
Transfer to Equipment Reserve	2,500	2,500	10,000
Neighborhood Revitalization Rebate	0	1,455	2,334
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>111,525</b>	<b>72,363</b>	<b>121,834</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>35,381</b>	<b>35,981</b>	XXXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount	67,150	72,363	XXXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	121,834
		Tax Required	50,141
		Delinquent Comp Rate:	0.020
		Amount of 2011 Ad Valorem Tax	51,144

City of McDonald

2012

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	539	3,650	6,370
<b>Receipts:</b>			
State of Kansas Gas Tax	3,410	3,520	3,400
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,410</b>	<b>3,520</b>	<b>3,400</b>
<b>Resources Available:</b>	<b>3,949</b>	<b>7,170</b>	<b>9,770</b>
<b>Expenditures:</b>			
Personal Services	0	500	500
Street Maintenance	299	300	400
Capital Outlay	0	0	0
			8,870
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>299</b>	<b>800</b>	<b>9,770</b>
Unencumbered Cash Balance Dec 31	3,650	6,370	0
2010/2011 Budget Authority Amount:	6,250	23,311	

Adopted Budget

Water Utility	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	1,767	876	3,679
<b>Receipts:</b>			
User Fees	27,300	30,000	30,000
Connection Fees	3,363	250	250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>30,663</b>	<b>30,250</b>	<b>30,250</b>
<b>Resources Available:</b>	<b>32,430</b>	<b>31,126</b>	<b>33,929</b>
<b>Expenditures:</b>			
General Administration:			
Personal Services	5,287	13,000	13,000
Contractual	977	9,447	7,000
Capital Outlay	12,950	0	8,929
Other	840	0	0
Transfers to Depreciation Reserve	11,500	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>31,554</b>	<b>27,447</b>	<b>33,929</b>
Unencumbered Cash Balance Dec 31	876	3,679	0
2010/2011 Budget Authority Amount:	30,500	32,750	

See Tab A



City of McDonald

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
<b>Unencumbered Cash Balance Jan 1</b>	19,337	<b>18,386</b>	<b>13,886</b>
<b>Receipts:</b>			
User Fees	17,830	20,000	20,000
Connection Fees	3,314	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>21,144</b>	<b>22,500</b>	<b>22,500</b>
<b>Resources Available:</b>	<b>40,481</b>	<b>40,886</b>	<b>36,386</b>
<b>Expenditures:</b>			
General Administration:			
Personal Services	16,891	10,000	10,000
Commodities	185	12,000	12,000
Capital Outlay	19	0	9,386
Transfer to Sewer Depreciation Reserve	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>22,095</b>	<b>27,000</b>	<b>36,386</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>18,386</b>	<b>13,886</b>	<b>0</b>
2010/2011 Budget Authority Amount:	24,500	40,548	

City of McDonald

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2010 is to be shown)

2012

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Imp Reserve		Equipment Reserve		Water Depr Reserve		Sewer Depr Reserve				0
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	19,277	Cash Balance Jan 1	2,867	Cash Balance Jan 1	22,600	Cash Balance Jan 1	21,029	Cash Balance Jan 1		65,773
<b>Receipts:</b>		<b>Receipts:</b>		<b>Receipts:</b>		<b>Receipts:</b>		<b>Receipts:</b>		
Transfer In	5,000	Transfer In	6,500	Transfer In	11,500	Transfer In	5,000			
						Interest Income	425			
<b>Total Receipts</b>	<b>5,000</b>	<b>Total Receipts</b>	<b>6,500</b>	<b>Total Receipts</b>	<b>11,500</b>	<b>Total Receipts</b>	<b>5,425</b>	<b>Total Receipts</b>	<b>0</b>	<b>28,425</b>
<b>Resources Available:</b>	<b>24,277</b>	<b>Resources Available:</b>	<b>9,367</b>	<b>Resources Available:</b>	<b>34,100</b>	<b>Resources Available:</b>	<b>26,454</b>	<b>Resources Available:</b>	<b>0</b>	<b>94,198</b>
<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		
		Capital Outlay	8,750	Capital Outlay	1,606	Transfer Out	4,000			
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>8,750</b>	<b>Total Expenditures</b>	<b>1,606</b>	<b>Total Expenditures</b>	<b>4,000</b>	<b>Total Expenditures</b>	<b>0</b>	<b>14,356</b>
<b>Cash Balance Dec 31</b>	<b>24,277</b>	<b>Cash Balance Dec 31</b>	<b>617</b>	<b>Cash Balance Dec 31</b>	<b>32,494</b>	<b>Cash Balance Dec 31</b>	<b>22,454</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>79,842 **</b>
										<b>79,842 **</b>

\*\*Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of McDonald, KS**

will meet on August 10, 2011 at 7:00 P.M. at City Hall 504 Ottawa St, McDonald, Kansas 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 504 Ottawa St, McDonald, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2012 Expenditures and Amount of 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget for 2012		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate *
General	111,525	92.065	72,363	87.164	121,834	51,144	88.679
Special Highway	299		800		9,770		
Water Utility	31,554		27,447		33,929		
Sewer Utility	22,095		27,000		36,386		
Non-Budgeted Funds	14,356						
<b>Totals</b>	<b>179,829</b>	<b>92.065</b>	<b>127,610</b>	<b>87.164</b>	<b>201,919</b>	<b>51,144</b>	<b>88.679</b>
Less: Transfers	28,000		17,500		45,000		
<b>Net Expenditure</b>	<b>151,829</b>		<b>110,110</b>		<b>156,919</b>		
Total Tax Levied	37,638		46,306		XXXXXXXXXXXXXXXXXXXX		
<b>Assessed Valuation</b>	<b>416,997</b>		<b>531,255</b>		<b>576,728</b>		
Outstanding Indebtedness,							
January 1,	<u>2009</u>		<u>2010</u>		<u>2011</u>		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	13,684		0		0		
<b>Total</b>	<b>13,684</b>		<b>0</b>		<b>0</b>		

\*Tax rates are expressed in mills

City Official Title: City Clerk

ORDINANCE NUMBER 199

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2012 FOR THE City of McDonald.

WHEREAS City of McDonald must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of McDonald:

Section One. In accordance with state law, the City of McDonald has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2012 until December 31, 2012.

Section Two. After careful public deliberations, the governing body has determined order to maintain the public services that are essential for the citizens of this city, it necessary to budget property tax revenues in an amount exceeding the levy in the budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this 10th day of August, 2011.

/s/ Gary Loker  
Mayor

ATTEST: /s/ Rose Darden  
City Clerk

(SEAL)

(Must be published and publication attached to budget)

revised 8/06/07