

AKO

**Certificate  
TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS**

We, the undersigned, duly elected, qualified and acting officers of McPherson County, Kansas, certify that: (1) the hearing mentioned in the attached proofs of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2013; and (3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations for the 2013 Budget.

		Page No.	2013 ADOPTED BUDGET		County Clerk's Use Only
			Expenditures	Amount of 2012 Tax to be Levied	
<b>TABLE OF CONTENTS:</b>					
Computation to Determine Limit for 2013		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Conditional Lease, etc.		4			
Fund	K.S.A.				
General	79-1962	5 - 9	7,809,766	3,335,659	9.877
Community Corrections		10	1,107,000	0	
Public Works	68-518c	10	6,040,948	4,600,889	13.623
Health	65-204	11-12	716,656	180,522	.535
Noxious Weed	2-1318	13	294,807	157,650	.467
Employee Benefits		13	2,423,000	2,166,574	6.415
Comm. Developmental Svc. Fund 25		14	423,550	114,062	.338
Debt Service		14	364,715	0	
Court Trustee Fund		15	555,450	0	
E911 Telephone Tax Fund		15	423,550	0	
Telephone Tax - Est. 2012		15	195,000	0	
Special Alcohol		16	8,400	0	
Special Park & Recreation		16	4,300	0	
Technology Fund		16	70,200	0	
Special Landfill		17	1,690,000	0	
Insurance Reserve		17	XX	XX	
Special Highway Improvement		17	XX	XX	
Special Machinery & Equipment		17	XX	XX	
Capital Improvement Reserve		18	XX	XX	
Capital Equipment Reserve		18	XX	XX	
Noxious Weed Capital Outlay		18	XX	XX	
Landfill Remediation Fund		18	XX	XX	
<b>TOTAL COUNTY</b>			<b>22,127,342</b>	<b>10,555,357</b>	<b>31.255</b>
Publication		19 - 20			
Resolution		21			
Final Assessed Valuation					<b>337,750,099</b>

Municipal Accounting Use Only  
Reviewed by  
Follow-up Yes No

Attest: August 25 2012  
Cathy Schmidt  
Cathy Schmidt

[Signature]  
[Signature]  
Ron Loomis - ARSENT  
Governing Body

**COMPUTATION TO DETERMINE LIMIT FOR 2013 BUDGET**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2012 budget	+ \$	9,704,112
2. Debt Service Levy in 2012 budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>9,704,112</u>
 <b>2011 Valuation Information for Valuation Adjustments:</b>		
4. New improvements	+ <u>2,708,736</u>	
5. Increase in Personal Property: for 2012		
5a. Personal Property 2012	+ <u>26,905,728</u>	
5b. Personal property 2011	- <u>27,521,742</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
6. Valuation of Annexed Territory for 2012:		
6a. Real Estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment	+ <u>0</u>	
7. Valuation of Property that Changed in Use during 2012:	+ <u>104,681</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>2,813,417</u>	
9. Total estimated July 1, 2012 valuation	<u>337,227,551</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>334,414,134</u>	
11. Factor for increase (8 divided by 10)	<u>0.008413</u>	
12. Amount of increase (11 times 3)	+ <u>81,640</u>	
13. Maximum Tax Levy, excluding debt service, without Ordinance or Resolution (3 plus 12)	\$ <u>9,785,752</u>	
14. Debt Service Levy in this 2013 Budget	<u>0</u>	
15. Maximum levy, including debt service, without a Resolution (13 plus 14)	\$ <u><u>9,785,752</u></u>	

**ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES**

2012 Funds with a Levy (2011 Tax - Levies)	Tax Levy Amount in 2012 Budget	Allocation for Year 2013		
		MVT	RVT	16/20M Veh.
General	3,231,316	348,126	7,053	8,595
Road & Bridge	3,573,787	385,022	7,801	9,506
Health	162,565	17,514	355	432
Noxious Weed	103,942	11,198	227	276
Employee Benefit	1,738,060	187,250	3,794	4,623
<b>TOTAL</b>	<b>8,809,670</b>	<b>949,110</b>	<b>19,229</b>	<b>23,432</b>

0.107735  
MVT Factor

0.002183  
RVT Factor

0.002660  
16/20M Factor

Note: Do not allocate to new, discontinued, or any fund that did not have a tax levy in 2012.

**SCHEDULE OF TRANSFERS**

Fund Transferred From:	Fund Transferred To:	Amount 2011	Amount 2012	Amount 2013	Statute
General	Capital Improvement Res.	\$ -	\$ 60,000	\$ 100,000	19-120
General	Capital Equipment Res.	\$ -	\$ -	\$ 100,000	19-120
Public Works	Special Hwy Improvement	\$ -	\$ -	\$ -	
Public Works	Special Hwy & Mach. Res.	\$ -	\$ -	\$ -	
Noxious Weeds	Noxious Weeds Eq. Res.	\$ 12,000	\$ 12,000	\$ 12,000	19-119
<b>TOTAL</b>		<b>\$ 12,000</b>	<b>\$ 72,000</b>	<b>\$ 212,000</b>	

**STATEMENT OF INDEBTEDNESS**

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1-1-2011	Date Due		Amount Due 2012		Amount Due 2013	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O. Refunding - Series 2004 - B I # 0052090104459										
Transfer Station	2/1/2005	1.5 - 4.1	3,820,000	2,475,000	2-1; 8-1	8 - 1	93,765	275,000	84,690	280,000

**STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION**

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate %	Outright Purchase Price	Other Charges in Contract	Total Amount Financed	Principal Balance Due 1/1/200X	Payments Due 200X
AT THE PRESENT TIME THERE ARE NO LEASE PURCHASES OR CONDITIONAL LEASES.								

**GENERAL FUND**

	<b>**2011**</b> Actual	<b>**2012**</b> Budget/Est.	<b>**2013**</b> Budget
Unreserved Fund Balance - Jan. 1	934,961	805,420	532,416
<b>Taxes</b>			
Ad Valorem Tax	3,167,729	3,217,990	XXXXXXXXXXXX
Delinquent Tax	33,195	35,000	35,000
Motor Vehicle Tax	280,775	326,242	348,126
Recreational Vehicle & Excise Tax	5,818	6,507	7,053
16/20 Ton Vehicle Tax	5,281	7,732	8,595
Intangibles Tax	160,560	151,000	135,000
Local Sales Tax	1,946,745	1,950,000	1,989,000
<b>Intergovernmental Revenue</b>			
Mineral Production Tax	5,790	5,800	5,250
Local Alcoholic Liquor Fund	4,479	5,300	5,430
State Grants - Part H Infant Toddler	81,442	88,130	77,550
USD 418 - KSDE Categorical-McKids	159,460	100,000	130,000
USD 418 - KSDE Transportation-McKids	2,187	2,500	2,200
Grants - HOME & Misc	148,880	150,000	100,000
Federal & State EMA Assistance	97,209	8,500	6,500
City of McP. - Emergency Preparedness	334,258	338,000	325,000
Other	29,966	25,710	25,000
<b>Charges for Services</b>			
Prisoner Care & Civil Proc.	44,490	45,000	50,000
Other Charges	26,501	35,000	35,000
<b>Licenses, Fees and Permits</b>			
Mortgage, Recording & UCC Fees	330,004	340,000	342,000
Penalty and Interest	66,172	75,000	62,000
County Officers' Fees & Diversion	87,072	90,000	90,000
Other Permits and Licenses	7,268	8,000	8,100
Gate Receipts - Old Mill Park	11,755	12,200	12,000
<b>Use of Money &amp; Property</b>			
Interest Earnings	26,812	21,000	20,000
Rent of Facilities & Property	184,501	168,000	165,000
<b>Miscellaneous</b>			
Surplus Property & Reimbursements	2,205	100	100
Old Mill Museum Sales	8,423	8,500	8,500
Gifts and Donations	24,520	1,000	1,000
Other	23,034	16,500	15,000
Transfer from Cap Imp & Cap Equip.			
Transfers	20,605	5,000	0
<b>Current Revenue</b>	<b>7,327,136</b>	<b>7,243,711</b>	<b>4,008,404</b>
<b>Total Resources Available</b>	<b>8,262,097</b>	<b>8,049,131</b>	<b>4,540,820</b>

**GENERAL FUND -- EXPENDITURES**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
<b>Commissioners</b>			
Personal Services	68,068	68,100	70,000
Contractual Services	5,450	7,015	9,620
Commodities	93	120	50
Capital Outlay			
Department Total	73,611	75,235	79,670
<b>County Counselor</b>			
Personal Services	31,320	31,560	31,560
Contractual Services	4,661	4,000	4,500
Commodities			
Capital Outlay			
Department Total	35,981	35,560	36,060
<b>Administrator/Finance</b>			
Personal Services	187,702	202,968	211,408
Contractual Services	8,425	6,080	6,035
Commodities	822	2,275	2,225
Capital Outlay	688	0	0
Department Total	197,637	211,323	219,668
<b>Data Processing</b>			
Personal Services	50,050	92,000	85,000
Contractual Services	44,070	58,958	60,494
Commodities	357	1,300	1,300
Capital Outlay	3,071	2,500	2,500
Department Total	97,548	154,758	149,294
<b>Clerk</b>			
Personal Services	131,335	145,595	137,135
Contractual Services	5,058	6,525	5,225
Commodities	810	900	1,000
Capital Outlay	0	0	0
Department Total	137,203	153,020	143,360
<b>Election</b>			
Personal Services	5,278	15,000	6,000
Contractual Services	15,567	46,710	19,450
Commodities	3,835	6,000	2,500
Capital Outlay			
Department Total	24,680	67,710	27,950
<b>Treasurer</b>			
Personal Services	123,602	126,700	135,365
Contractual Services	25,582	28,445	29,325
Commodities	3,931	3,500	3,500
Capital Outlay	0	0	0
Department Total	153,115	158,645	168,190
<b>Register of Deeds</b>			
Personal Services	150,650	152,596	155,946
Contractual Services	4,917	7,380	7,910
Commodities	1,546	2,100	1,700
Capital Outlay	0	0	0
Department Total	157,113	162,076	165,556

**GENERAL FUND (Continued)**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
<b>Appraiser</b>			
Personal Services	333,174	335,745	344,493
Contractual Services	34,091	33,220	34,338
Commodities	7,057	7,400	7,100
Capital Outlay	2,290	0	
Department Total	376,612	376,365	385,931
<b>Planning and Zoning</b>			
Personal Services	47,711	52,458	77,458
Contractual Services	5,824	10,147	13,148
Commodities	543	1,000	1,000
Capital Outlay	0	0	0
Department Total	54,078	63,605	91,606
<b>County Maintenance</b>			
Personal Services	89,031	94,000	97,000
Contractual Services	17,753	20,500	20,750
Commodities	26,494	26,000	27,500
Capital Outlay	0	0	0
Department Total	133,278	140,500	145,250
<b>Courthouse General</b>			
Personal Services	0	0	0
Contractual Services	182,794	185,000	224,650
Commodities	8,683	15,000	12,950
Capital Outlay	15,126	34,514	18,000
Department Total	206,603	234,514	255,600
<b>Bank Building</b>			
Personal Services	0	0	0
Contractual Services	96,725	104,650	106,990
Commodities	987	3,600	1,750
Capital Outlay	0	10,000	35,000
Department Total	97,712	118,250	143,740
<b>Emergency Management</b>			
Personal Services	41,363	43,000	43,000
Contractual Services	25,196	19,100	18,535
Commodities	3,943	4,925	5,625
Capital Outlay	0	0	0
Department Total	70,502	67,025	67,160
<b>Emergency Management-Communications</b>			
Personal Services	486,103	496,107	566,792
Contractual Services	13,827	8,255	7,605
Commodities	2,673	3,850	3,850
Capital Outlay	136,421	0	0
Department Total	639,024	508,212	578,247
<b>Sheriff</b>			
Personal Services	811,273	817,740	830,500
Contractual Services	153,088	180,812	162,780
Commodities	107,997	102,990	123,890
Capital Outlay	66,606	94,000	109,000
Department Total	1,138,964	1,195,542	1,226,170

GENERAL FUND (Continued)

	**2011** Actual	**2012** Budget/Est.	**2013** Budget
<b>Jail</b>			
Personal Services	559,743	616,000	581,325
Contractual Services	278,996	276,350	293,450
Commodities	41,601	39,000	41,500
Capital Outlay	68,414	0	9,615
Department Total	948,754	931,350	925,890
<b>County Attorney, Victim/Witness</b>			
Personal Services	305,870	306,707	311,266
Contractual Services	43,515	41,643	47,500
Commodities	19,820	14,000	20,000
Capital Outlay	2,214	0	2,500
Department Total	371,419	362,350	381,266
<b>Unified Courts</b>			
Personal Services	0	0	0
Contractual Services	170,476	172,350	183,900
Commodities	16,943	17,000	16,800
Capital Outlay	6,289	1,648	7,840
Department Total	193,708	190,998	208,540
<b>Old Mill Park and Museum</b>			
Personal Services	139,348	137,696	132,238
Contractual Services	39,647	46,735	45,185
Commodities	13,635	15,075	17,125
Capital Outlay	23,679	15,600	36,600
Department Total	216,309	215,106	231,148
<b>4-H Fair</b>			
Personal Services	0	0	0
Contractual Services	35,525	25,000	27,000
Commodities	74	500	500
Capital Outlay	0	2,000	1,000
Department Total	35,599	27,500	28,500
<b>Infant Development</b>			
Personal Services	184,572	179,192	186,196
Contractual Services	80,061	95,055	90,910
Commodities	1,429	2,250	2,250
Capital Outlay	3,548	3,100	3,100
Department Total	269,610	279,597	282,456

**GENERAL FUND (Continued)**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
<b>Crestwood Cemetery</b>			
Contractual Services	1,954	4,000	3,000
Commodities	0	0	0
<b>Total Department</b>	<b>1,954</b>	<b>4,000</b>	<b>3,000</b>
<b>Nondepartmental</b>			
City - County Airport	61,240	61,240	61,240
Economic Development	60,087	66,000	66,000
Coroner Fees	75,215	70,000	73,000
Ambulance	555,452	555,452	555,452
Special Fair	13,750	13,750	13,750
Soil Conservation	28,905	28,905	29,772
County Extension	261,732	269,500	269,500
Services for the Elderly	269,710	269,710	277,800
Mental Health	160,000	160,000	165,000
Developmental Disabilities	116,434	58,217	0
Family Life Center	23,000	23,700	25,000
Domestic Violence/COVAP	9,000	9,000	11,000
HOME Grant	173,138	150,000	100,000
Humane Society	18,000	18,000	18,000
<b>Total Nondepartmental</b>	<b>1,825,663</b>	<b>1,753,474</b>	<b>1,665,514</b>
<b>Transfers To:</b>			
Insurance Reserve Fund	0	0	0
Capital Improvement Reserve Fund	0	60,000	100,000
Capital Equipment Reserve Fund	0	0	100,000
<b>Total Transfers</b>	<b>0</b>		<b>200,000</b>
<b>Total Expenditures</b>	<b>7,456,677</b>	<b>7,516,715</b>	<b>7,809,766</b>
<b>Unreserved Fund Balance - Dec. 31</b>	<b>805,420</b>	<b>532,416</b>	<b>XXXXXXXXXX</b>
		<b>Tax Required</b>	<b>3,268,946</b>
		<b>Delinquency Computation</b>	<b>2%</b>
		<b>Amount of 2012 Tax to be Levied</b>	<b>3,335,659</b>

**COMMUNITY CORRECTIONS**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	204,109	177,312	134,312
<b>Revenues:</b>			
Federal Grants	0	33,000	25,000
State Grants	853,811	1,000,000	1,000,000
Fees & Charges for Services	58,238	38,000	48,000
Other			
Current Revenue	912,049	1,071,000	1,073,000
Total Resources Available	1,116,158	1,248,312	1,207,312
<b>Expenditures:</b>			
Personal Services	836,118	915,000	915,000
Contractual Services	69,106	168,000	152,000
Commodities	16,204	22,000	22,000
Capital Outlay	17,418	9,000	18,000
Total Expenditures	938,846	1,114,000	1,107,000
Unreserved Fund Balance - Dec. 31	177,312	134,312	100,312

**PUBLIC WORKS**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	1,258,686	684,013	198,248
<b>Revenues:</b>			
Ad Valorem Tax	3,501,529	4,189,673	XXXXXXXXXXXX
Delinquent Tax	45,805	48,000	48,500
Motor Vehicle Tax	369,898	360,819	385,022
Recreational Vehicle & Excise Tax	7,617	7,196	7,801
16/20 Ton Vehicle Tax	11,998	8,551	9,506
Special City/County Highway	859,369	860,000	861,000
Charges for Services	0	0	
Use of Property/Reimbursements	770	2,500	2,000
Cancel Prior Year Encumbrances	0	0	
Miscellaneous	37,602	22,000	20,000
Current Revenue	4,834,588	5,498,739	1,333,828
Total Resources Available	6,093,274	6,182,752	1,532,076
<b>Expenditures:</b>			
Personal Services	1,620,364	1,719,054	1,700,098
Contractual Services	351,668	436,750	432,850
Commodities	2,585,492	3,075,700	3,110,100
Capital Outlay	851,737	753,000	797,900
<b>Transfer to:</b>			
Special Highway Improvement			
Special Machinery and Equipment		0	0
Total Expenditures	5,409,261	5,984,504	6,040,948
Unreserved Fund Balance - Dec. 31	684,013	198,248	XXXXXXXXXXXX
		Tax Required	4,508,872
		Delinquency Computation	2%
		Amount of 2012 Tax to be Levied	4,600,889

**HEALTH**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	312,462	212,416	95,694
<b>Revenues:</b>			
Ad Valorem Tax	159,418	159,326	XXXXXXXXXXXX
Delinquent Tax	1,758	1,700	1,750
Motor Vehicle Tax	17,059	16,413	17,514
Recreational & Excise Tax	325	327	355
16/20 Ton Vehicle Tax	430	389	432
Grants	179,403	185,000	186,000
Insurance/Medicaid	160,007	165,000	165,000
Fees	76,865	75,000	73,000
Miscellaneous	0	500	0
<b>Current Revenues</b>	<b>595,265</b>	<b>603,655</b>	<b>444,051</b>
<b>Total Resources Available</b>	<b>907,727</b>	<b>816,071</b>	<b>539,745</b>

**Expenditures:**

<b>Maternal &amp; Infant (160)</b>			
Contractual Services	7,239	14,150	13,030
Commodities	82	500	500
<b>Program Total</b>	<b>7,321</b>	<b>14,650</b>	<b>13,530</b>
<b>Healthy Start Home Visitor (162)</b>			
Contractual Services	0	610	0
Commodities	0	450	0
<b>Program Total</b>	<b>0</b>	<b>1,060</b>	<b>0</b>
<b>Child Health (164)</b>			
Contractual Services	1,160	2,950	2,250
Commodities	62	300	300
<b>Program Total</b>	<b>1,222</b>	<b>3,250</b>	<b>2,550</b>
<b>Family Planning (167)</b>			
Contractual Services	35,948	45,850	43,900
Commodities	4,718	5,300	5,450
<b>Program Total</b>	<b>40,666</b>	<b>51,150</b>	<b>49,350</b>
<b>Immunization Action Plan (171)</b>			
Contractual Services	1,351	1,060	1,490
Commodities	149	500	300
<b>Program Total</b>	<b>1,500</b>	<b>1,560</b>	<b>1,790</b>
<b>State Formula Grant (173)</b>			
Contractual Services	133,706	142,100	141,900
Commodities	2,682	3,850	3,750
<b>Program Total</b>	<b>136,388</b>	<b>145,950</b>	<b>145,650</b>
<b>Public Health Emergency Preparedness (176)</b>			
Contractual Services	3,599	3,750	3,900
Commodities	370	390	400
Capital Outlay	0	0	0
<b>Program Total</b>	<b>3,969</b>	<b>4,140</b>	<b>4,300</b>
<b>Environmental Protection - LEPP (177)</b>			
Contractual Services	2,084	2,050	2,450
Commodities	1,215	1,550	1,550
<b>Program Total</b>	<b>3,299</b>	<b>3,600</b>	<b>4,000</b>

HEALTH (continued)

	**2011** Actual	**2012** Budget/Est.	**2013** Budget
Women-Infants-Children -- WIC (183)			
Contractual Services	3,575	3,930	4,000
Commodities	1,820	1,550	1,450
Capital Outlay	0	0	0
Program Total	5,395	5,480	5,450
AAOA/Public Health Outreach (185)			
Contractual Services	235	80	220
Commodities	30	120	150
Program Total	265	200	370
Other - KHF (187)			
Contractual Services	1,723	2,300	2,300
Commodities	0	0	0
Program Total	1,723	2,300	2,300
Other - Administration (189)			
Personal Services - all departments	444,840	447,837	448,866
Fringe Benefits	0	0	
Contractual Services	24,241	25,000	26,000
Commodities	5,097	8,200	7,500
Capital Outlay	18,593	6,000	5,000
Program Total	492,771	487,037	487,366
Total Expenditures	695,311	720,377	716,656
Unreserved Fund Balance - Dec. 31	212,416	95,694	XXXXXXXXXX
		Tax Required	176,911
		Delinquency Computation	2%
		Amount of 2012 Tax to be Levied	180,522

**EMPLOYEE BENEFITS**

K.S.A. - see below

	<b>**2011**</b> Actual	<b>**2012**</b> Budget/Est.	<b>**2013**</b> Budget
Unreserved Fund Balance - Jan. 1	564,250	345,042	83,091
<b>Taxes &amp; Shared Revenues:</b>			
Ad Valorem Tax	1,703,180	1,822,611	XXXXXXXXXX
Delinquent Tax	21,923	24,000	20,000
Motor Vehicle Tax	223,174	175,479	187,250
Recreational Vehicle & Excise Tax	4,628	3,500	3,794
16/20 Ton Vehicle Tax	3,796	4,159	4,623
Reimbursements & Transfers	20,622	6,000	1,000
Current Revenues	1,977,323	2,035,749	216,667
Total Resources Available	2,541,573	2,380,791	299,757
<b>Expenditures</b>			
Unemployment Insurance K.S.A. 44-710e	7,419	6,700	29,000
Workmen's Compensation K.S.A. 44-505c	136,924	140,000	152,000
KPERS (Retirement) K.S.A. 74-4920	424,476	432,000	455,000
Social Security K.S.A. 40-2305	428,840	460,000	493,000
Medical & Dental Insurance	1,096,418	1,244,000	1,294,000
Payment for PTO/Wellness	102,454	15,000	0
COLA's	0	0	0
Total Expenditures	2,196,531	2,297,700	2,423,000
Unreserved Fund Balance - Dec. 31	345,042	83,091	XXXXXXXXXX
		Tax Required	2,123,243
		Delinquency Computation	2%
		Amount of 2012 Tax to be Levied	2,166,574

**NOXIOUS WEED**

	<b>**2011**</b> Actual	<b>**2012**</b> Budget/Est.	<b>**2013**</b> Budget
Unreserved Fund Balance - Jan. 1	139,436	72,456	11,488
<b>Taxes &amp; Shared Revenues</b>			
Ad Valorem Tax	101,981	120,430	XXXXXXXXXX
Delinquent Tax	1,615	1,740	1,700
Motor Vehicle Tax	14,004	10,494	11,198
Recreational Vehicle & Excise Tax	289	209	227
16/20 Ton Vehicle Tax	432	249	276
Sale of Chemicals & Labor	76,880	100,000	115,000
Use of Property	29	820	400
Misc - Rentals	0	20	20
Current Revenues	195,230	233,962	128,822
Total Resources Available	334,666	306,418	140,310
<b>Expenditures</b>			
Personal Services	93,960	96,000	96,097
Contractual Services	15,571	21,630	21,060
Commodities	140,679	161,300	161,650
Capital Outlay	0	4,000	4,000
Transfer to Noxious Weed Cap. Out. Fund	12,000	12,000	12,000
Total Expenditures	262,210	294,930	294,807
Unreserved Fund Balance - Dec. 31	72,456	11,488	XXXXXXXXXX
		Tax Required	154,497
		Delinquency Computation	2%
		Amount of 2012 Tax to be Levied	157,650

**CDDO - Intellectual and Developmental Disabilities**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	0	0	48
<b>Revenues:</b>			
Ad Valorem Tax	0	0	XXXXXXXXXXXX
State Aid Grant	0	67,075	130,126
Admin IDD	0	78,171	164,135
Medicare - Basis Fee		17,460	17,460
County Appropriation		58,217	
Other	0	0	0
<b>Current Revenues</b>	<b>0</b>	<b>220,923</b>	<b>311,721</b>
<b>Total Resources Available</b>	<b>0</b>	<b>220,923</b>	<b>311,769</b>
<b>Expenditures:</b>			
Personnel	0	60,000	125,000
Fringe Benefits	0	6,800	19,000
Contractual Services	0	15,000	34,400
Contractual - Service Providers		117,075	234,150
Commodities	0	10,000	10,000
Capital Outlay	0	12,000	1,000
<b>Total Expenditures</b>	<b>0</b>	<b>220,875</b>	<b>423,550</b>
Unreserved Fund Balance - Dec. 31	0	48	XXXXXXXXXXXX
		Tax Required	111,781
		Delinquency Computation	2%
		Amount of 2012 Tax to be Levied	114,062

**DEBT SERVICE**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	3,349	3,366	3,366
<b>Taxes &amp; Shared Revenues</b>			
Ad Valorem Tax			XXXXXXXXXXXX
Delinquent Tax	17	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle & Excise Tax	0	0	0
16/20 Ton Vehicle Tax	0	0	0
Interest Earnings	0	0	0
Revenues from Landfill Utility	367,119	368,790	364,700
<b>Current Revenues</b>	<b>367,136</b>	<b>368,790</b>	<b>364,700</b>
<b>Total Resources Available</b>	<b>370,485</b>	<b>372,156</b>	<b>368,066</b>
<b>Expenditures</b>			
Bond principal - Transfer Station	265,000	275,000	280,000
Bond interest - Transfer Station	102,113	93,765	84,690
Commission and Postage	6	25	25
<b>Total Expenditures</b>	<b>367,119</b>	<b>368,790</b>	<b>364,715</b>
Unreserved Fund Balance - Dec. 31	3,366	3,366	3,351

**COURT TRUSTEE PROGRAM**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	121,548	116,069	114,349
<b>Revenues:</b>			
Fees & State Reimb.	521,488	529,930	566,432
Reimb.	2,414	2,500	2,000
Current Revenues	523,902	532,430	568,432
Total Resources Available	645,450	648,499	682,781
<b>Expenditures:</b>			
Personal Services	448,458	435,000	460,000
Contractual Services	66,870	82,650	63,700
Commodities	5,924	6,500	26,750
Capital Outlay	8,129	10,000	5,000
Total Expenditures	529,381	534,150	555,450
Unreserved Fund Balance - Dec. 31	116,069	114,349	127,331

**E911 - Telephone Tax**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	517,805	524,178	389,178
<b>Revenues:</b>			
Tax \$.75 per telephone line	108,850	18,000	0
Tax Cellular	60,361	12,000	0
Miscellaneous	180,000	0	0
Current Revenues	349,211	30,000	0
Total Resources Available	867,016	554,178	389,178
<b>Expenditures:</b>			
Contractual Services	173,331	110,000	120,000
Commodities	682	5,000	10,000
Capital Outlay	168,825	50,000	30,000
Total Expenditures	342,838	165,000	160,000
Unreserved Fund Balance - Dec. 31	524,178	389,178	229,178

**Telephone Tax E911 (Est. 2012)**

	<b>**2011** Actual</b>	<b>**2012** Budget/Est.</b>	<b>**2013** Budget</b>
Unreserved Fund Balance - Jan. 1	0	0	60,000
<b>Revenues:</b>			
Tax \$.53 per line	0	140,000	186,800
Miscellaneous	0	0	0
Current Revenues	0	140,000	186,800
Total Resources Available	0	140,000	246,800
<b>Expenditures:</b>			
Contractual Services	0	20,000	30,000
Commodities	0	10,000	15,000
Capital Outlay	0	50,000	150,000
Total Expenditures	0	80,000	195,000
Unreserved Fund Balance - Dec. 31	0	60,000	51,800

**SPECIAL ALCOHOL FUND**

	<b>**2011**</b> Actual	<b>**2012**</b> Budget/Est.	<b>**2013**</b> Budget
Unreserved Fund Balance - Jan. 1	18,998	9,560	9,310
<b>Taxes &amp; Shared Revenues</b>			
Local Alcoholic Liquor Tax	8,562	8,150	8,250
<b>Total Resources Available</b>	<b>27,560</b>	<b>17,710</b>	<b>17,560</b>
<b>Expenditures:</b>			
Contractual Services			
- Omega House	6,000	2,800	2,800
- Prairie View	6,000	2,800	2,800
- Other	6,000	2,800	2,800
<b>Total Expenditures</b>	<b>18,000</b>	<b>8,400</b>	<b>8,400</b>
Unreserved Fund Balance - Dec. 31	9,560	9,310	9,160

**SPECIAL PARK AND RECREATION**

	<b>**2011**</b> Actual	<b>**2012**</b> Budget/Est.	<b>**2013**</b> Budget
Unreserved Fund Balance - Jan. 1	31,101	25,580	0
<b>Revenues:</b>			
Local Alcoholic Liquor Tax	4,479	4,241	4,300
<b>Total Resources Available</b>	<b>35,580</b>	<b>29,821</b>	<b>4,300</b>
<b>Expenditures:</b>			
Old Mill Museum & Park	10,000	29,583	4,300
Funding for Cities	0	0	0
<b>Total Expenditures</b>	<b>10,000</b>	<b>29,583</b>	<b>4,300</b>
Unreserved Fund Balance - Dec. 31	25,580		0

**TECHNOLOGY FUND**

	<b>**2011**</b> Actual	<b>**2012**</b> Budget/Est.	<b>**2013**</b> Budget
Unreserved Fund Balance - Jan. 1	109,653	114,393	91,513
<b>Revenues:</b>			
Fees	44,362	42,300	42,500
Interest Income	235	20	20
<b>Current Revenues</b>	<b>44,597</b>	<b>42,320</b>	<b>42,520</b>
<b>Total Resources Available</b>	<b>154,250</b>	<b>156,713</b>	<b>134,033</b>
<b>Expenditures:</b>			
Personnel	0	0	0
Contractual	21,711	15,000	15,000
Commodities	6,851	5,200	5,200
Capital Outlay ('10 Trsf to Gen Fd)	11,295	45,000	50,000
<b>Total Expenditures</b>	<b>39,857</b>	<b>65,200</b>	<b>70,200</b>
Unreserved Fund Balance - Dec. 31	114,393	91,513	63,833

**SPECIAL LANDFILL**  
K.S.A. -19-2662

	<b>**2011**</b> Actual	<b>**2012**</b> Budget/Est.	<b>**2013**</b> Budget
Unreserved Fund Balance - Jan. 1	67,338	106,989	79,989
Revenues:			
Special Assessments	1,606,857	1,634,000	1,630,000
Delinquent Tax	21,399	29,000	23,000
Current Revenues	1,628,256	1,663,000	1,653,000
Total Resources Available	1,695,594	1,769,989	1,732,989
Expenditures			
Contractual Services	1,500,000	1,600,000	1,600,000
Transfer to Remediation Fund	88,605	90,000	90,000
Total Expenditures	1,588,605	1,690,000	1,690,000
Unreserved Fund Balance - Dec. 31	106,989	79,989	42,989

**INSURANCE RESERVE FUND**  
K.S.A. 12-2615

	<b>**2011**</b> Actual
Unreserved Fund Balance - Jan 1	1,049,749
Revenues:	
Transfer from General Fund	0
Transfer from Emp. Ben. Fund	0
Interest	0
Total Resources Available	1,049,749
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,049,749

**SPECIAL HIGHWAY IMPROVEMENT**  
K.S.A. 68-590

	<b>**2011**</b> Actual
Unreserved Fund Balance - Jan. 1	1,408,393
Revenues:	
Transfer from Pubic Works	0
Other	
Total Resources Available	1,408,393
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,408,393

**SPECIAL MACHINERY AND EQUIP.**  
K.S.A. 68-141g

	<b>**2011**</b> Actual
Unreserved Fund Balance - Jan. 1	594,925
Revenues:	
Transfer from Road & Bridge	0
Interest	0
Total Resources Available	594,925
Expenditures	0
Unreserved Fund Balance - Dec. 31	594,925

**CAPITAL IMPROVEMENT RESERVE**

K.S.A. 19-120

	**2011** Actual
Unreserved Fund Balance - Jan. 1	1,282,489
Revenues:	
Transfer from General Fund	0
Donations	0
Total Resources Available	1,282,489
Expenditures	146,450
Unreserved Fund Balance - Dec. 31	1,136,039

**CAPITAL EQUIPMENT RESERVE**

K.S.A. 19-119

	**2011** Actual
Unreserved Fund Balance - Jan. 1	1,004,211
Revenues:	
Transfer from General Fund	0
Reimbursements	0
Interest	0
Total Resources Available	1,004,211
Total Expenditures	31,736
Unreserved Fund Balance - Dec. 31	972,475

**NOXIOUS WEED CAPITAL OUTLAY**

K.S.A. 19-119

	**2011** Actual
Unreserved Fund Balance - Jan. 1	182,185
Revenues:	
Transfer from Noxious Weed	12,000
Sale of Surplus Property	0
Interest	0
Total Resources Available	194,185
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	194,185

**LANDFILL REMEDIATION RESERVE**

K.S.A. 19-119

	**2011** Actual
Unreserved Fund Balance - Jan. 1	765,548
Revenues:	
Assessments	10,369
Transfer from Special Landfill '05 & '06	88,605
Interest	0
Total Resources Available	864,522
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	864,522

### Notice of Hearing -- 2013 Budget

The governing body of McPherson County, Kansas will meet on August 21, 2012 at 10:30 A.M., at the Bank of America Building, 5th Floor, McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

#### BUDGET SUMMARY

The Expenditures and the Amount of 2012 Tax to be Levied (as shown below) establish the maximum limits of the 2013 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

Fund	2011		2012		PROPOSED BUDGET 2013		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2012 Tax to be Levied	Est. Tax Rate*
General	7,456,677	10.270	7,516,715	10.163	7,809,766	3,335,659	9.891
Community Corrections	938,846	0	1,114,000	0	1,107,000	0	0
Public Works	5,409,261	11.359	5,984,504	13.232	6,040,948	4,600,889	13.643
Health	695,311	0.517	720,377	0.504	716,656	180,522	0.535
Employee Benefits	2,196,531	5.524	2,297,700	5.756	2,423,000	2,166,574	6.425
Noxious Weed	262,210	0.331	294,930	0.381	294,807	157,650	0.467
Comm. Developmental Svcs.	0	0.000	220,875	0.000	423,550	114,062	0.338
Debt Service	367,119	0	367,119	0	364,715	0	0
Court Trustee Fund	529,381	0	534,150	0	555,450	0	0
E911 Telephone Tax Fund	0	0	220,875	0	423,550	0	0
Technology Fund	39,857	0	65,200	0	70,200	0	0
Special Alcohol	18,000	0	8,400	0	8,400	0	0
Special Park & Recreation	10,000	0	29,583	0	4,300	0	0
Special Landfill	1,588,605	0	1,690,000	0	1,690,000	0	0
Capital Improvement Reserve	146,450	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	31,736	xx	xx	xx	xx	xx	xx
County Totals	19,689,984	28.001	21,064,428	30.036	21,932,342	10,555,357	31.300
Less: Transfers	12,000		72,000		212,000		
Net Expenditures	19,677,984		20,992,428		21,720,342		
Total Tax Levied	8,809,670		9,704,112		10,555,357		
Assessed Valuation	314,643,521		323,114,395		337,227,551		
Outstanding Indebtedness, as of January 1,	2011		2012		2013		
General Obligation Bonds	2,995,000		2,740,000		2,475,000		

\* Tax Rates are expressed in mills.

  
Cathy Schmidt

### Notice of Hearing -- 2013 Budget

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#### BUDGET SUMMARY

The Expenditures and the Amount of 2012 Tax to be Levied (as shown below) establish the maximum limits of the 2013 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

FIRE DISTRICTS Fund	2011		2012		PROPOSED BUDGET 2013		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2012 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General	110,745	5.256	111,000	6.287	128,000	101,845	6.685
#1 Ambulance	133,961	5.246	134,000	4.360	135,000	60,123	3.947
#1 Fire-Special Equipment	0	xx	83,799	xx	xx	xx	xx
#2 General	33,491	2.491	38,000	2.463	45,000	39,197	2.755
#2 Sp. Equipment	65,630	xx	xx	xx	xx	xx	xx
#2 Ambulance	33,870	0.000	48,699	0.000	45,200	10,112	0.711
#3 General	60,000	3.408	66,000	3.410	120,180	119,975	5.410
#4 General	33,880	4.890	45,000	6.656	45,000	41,028	5.616
#4 Sp. Equipment	20,034	xx	xx	xx	xx	xx	xx
#5 General	141,271	4.144	156,950	4.155	156,950	141,576	4.269
#6 General	19,648	3.895	21,000	3.570	28,500	25,683	4.036
#6 Sp. Equipment	394	xx	xx	xx	xx	xx	xx
#7 General	129,645	3.306	136,000	3.484	136,000	57,762	2.720
#7 Sp. Equipment	100	xx	xx	xx	xx	xx	xx
#8 General	48,062	3.908	59,100	3.685	59,100	54,875	4.415
#8 Sp. Equipment	0	xx	xx	xx	xx	xx	xx
#9 General	180,569	8.651	194,600	8.670	194,600	177,945	9.029
#10 General	15,262	3.577	16,300	3.884	17,100	13,576	3.454

\* Tax Rates are expressed in mills.

  
 Cathy Schmidt

**AFFIDAVIT OF PUBLICATION**

STATE OF KANSAS, McPHERSON COUNTY, ss:

Joan Regnier, being first duly sworn, deposes and says: at she is Advertising Director of:

**The McPherson Sentinel**

301 S. Main, P.O. Box 926, McPherson, KS 67460

Daily newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, with a general paid circulation on a daily basis in McPherson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year; has been so published continuously and interruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said

newspaper for 1 consecutive week, the (week, days)

next publication thereof being made as aforesaid on

the 10th day of August, 2012, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

*Joan Regnier*  
Advertising Director

Subscribed and sworn to before me this 10th day of August, 2012.

*Verna L. Rowe*  
Notary Public

My Appt. Exp. 10-18-2012

Printer's fee \$ 151.20

Additional copies \$ \_\_\_\_\_

**LEGAL LIABILITIES**

The undersigned, County Auditor of McPherson County, Kansas, do hereby certify that the following is a true and correct copy of the legal liabilities of the County of McPherson, Kansas, for the year ending December 31, 2012.

Fund	Actual	Estimated	Actual	Estimated	Actual	Estimated	Est. Tax Rate
General	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	0.0001
Public Works	500,000	500,000	500,000	500,000	500,000	500,000	0.0002
Police	300,000	300,000	300,000	300,000	300,000	300,000	0.0003
Fire	200,000	200,000	200,000	200,000	200,000	200,000	0.0004
Health	100,000	100,000	100,000	100,000	100,000	100,000	0.0005
Library	50,000	50,000	50,000	50,000	50,000	50,000	0.0006
Other	250,000	250,000	250,000	250,000	250,000	250,000	0.0007
<b>Total</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>0.0022</b>

Cathy Schmidt  
County Auditor