

Alton Gama

**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 2014; and (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

		Page No.	2014 ADOPTED BUDGET		County Clerk's Use Only
			Expenditures	Amount of 2013 Tax to be Levied	
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Fund	K.S.A.				
General	79-1962	5 - 9	7,808,432	3,748,416	
Community Corrections		10	954,920	0	
Public Works	68-518c	10	6,496,398	4,554,787	
Health	65-204	11-12	729,038	184,346	
Noxious Weed	2-1318	13	310,897	119,039	
Employee Benefits		13	2,646,210	1,969,498	
Comm. Developmental Svc.		14	416,780	105,949	
Debt Service		14	812,926	0	
Court Trustee Fund		15	399,900	0	
E911 Telephone Tax Fund		15	416,780	0	
Telephone Tax - Est. 2012		15	8,500	0	
Special Alcohol		16	8,400	0	
Special Park & Recreation		16	15,000	0	
Technology Fund		16	113,339	0	
Special Landfill		17	1,714,500	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	
TOTAL COUNTY			22,852,020	10,682,034	
Publication		19 - 20			
Resolution		21			
Final Assessed Valuation					

Municipal Accounting Use Only
Reviewed by
Follow-up Yes No

Attest: _____, 2013

VeAnne Depperschmidt

VeAnne Depperschmidt, Deputy County Clerk

Ronald Boerner
Dennis J. Patrick

Governing Body

COMPUTATION TO DETERMINE LIMIT FOR 2014 BUDGET

	Amount of Levy
1. Total tax levy amount in 2013 budget	+ \$ <u>10,555,357</u>
2. Debt Service Levy in 2013 budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>10,555,357</u>

2012 Valuation Information for Valuation Adjustments:

4. New improvements	+ <u>2,078,999</u>	
5. Increase in Personal Property: for 2013		
5a. Personal Property 2013	+ <u>24,486,920</u>	
5b. Personal property 2012	- <u>27,435,547</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
6. Valuation of Annexed Territory for 2013:		
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 2013:	+ <u>334,875</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>2,413,874</u>	
9. Total estimated July 1, 2013 valuation	<u>353,788,208</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>351,374,334</u>	
11. Factor for increase (8 divided by 10)	<u>0.006870</u>	
12. Amount of increase (11 times 3)	+ <u>72,513</u>	
13. Maximum Tax Levy, excluding debt service, without Ordinance or Resolution (3 plus 12)	\$ <u>10,627,870</u>	
14. Debt Service Levy in this 2014 Budget	<u>0</u>	
15. Maximum levy, including debt service, without a Resolution (13 plus 14)	\$ <u><u>10,627,870</u></u>	

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

2013 Funds with a Levy (2012 Tax - Levies)	Tax Levy Amount in 2013 Budget	Allocation for Year 2014		
		MVT	RVT	16/20M Veh.
General	3,335,659	316,063	5,898	8,153
Road & Bridge	4,600,889	435,947	8,135	11,246
Health	180,522	17,105	319	441
Noxious Weed	157,650	14,938	279	385
CDDO	114,062	10,808	202	279
Employee Benefit	2,166,574	205,289	3,831	5,296
TOTAL	10,555,356	1,000,150	18,663	25,800

0.094753
MVT Factor

0.001768
RVT Factor

0.002444
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 2012	Amount 2013	Amount 2014	Statute
General	Capital Improvement Res.	\$ -	\$ 100,000	\$ 100,000	19-120
General	Capital Equipment Res.	\$ -	\$ 100,000	\$ -	19-120
Public Works	Special Hwy Improvement	\$ 500,000	\$ -	\$ -	
Public Works	Special Hwy & Mach. Res.	\$ -	\$ -	\$ -	
Noxious Weeds	Noxious Weeds Eq. Res.	\$ 12,000	\$ 12,000	\$ 24,000	19-119
TOTAL		\$ 512,000	\$ 212,000	\$ 124,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1-1-2013	Date Due		Amount Due 2013		Amount Due 2014	
					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	2,200,000	2-1; 8-1	8 - 1	84,690	280,000	74,750	290,000

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	Payments Due 200X
AT THE PRESENT TIME THERE ARE NO LEASE PURCHASES OR CONDITIONAL LEASES.									

GENERAL FUND

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	805,421	900,798	301,756
Taxes			
Ad Valorem Tax	3,215,490	3,268,946	XXXXXXXXXXXX
Delinquent Tax	56,888	35,000	32,700
Motor Vehicle Tax	318,370	325,000	316,063
Recreational Vehicle & Excise Tax	9,258	7,053	5,898
16/20 Ton Vehicle Tax	7,802	8,595	8,153
Intangibles Tax	153,468	135,000	110,000
Local Sales Tax	1,949,402	1,989,000	1,990,000
Intergovernmental Revenue			
Mineral Production Tax	5,479	5,250	5,200
Local Alcoholic Liquor Fund	4,562	5,430	5,540
State Grants - Part H Infant Toddler	90,308	77,550	70,854
USD 418 - KSDE Categorical-McKids	173,758	130,000	170,000
USD 418 - KSDE Transportation-McKids	3,258	2,200	25,000
Grants - HOME & Misc	6,189	100,000	0
EMA Assist & Medicaid	22,259	21,000	18,500
City of McP. - Emergency Preparedness	316,760	325,000	332,000
Other	34,243	25,000	27,000
Charges for Services			
Prisoner Care & Civil Proc.	82,057	50,000	65,000
Other Charges	31,220	35,000	34,320
Licenses, Fees and Permits			
Mortgage, Recording & UCC Fees	410,011	342,000	360,000
Penalty and Interest	115,473	62,000	75,000
County Officers' Fees & Diversion	96,415	32,000	32,000
Other Permits and Licenses	9,070	8,100	15,000
Gate Receipts - Old Mill Park	9,011	12,000	10,000
Use of Money & Property			
Interest Earnings	19,050	20,000	20,000
Rent of Facilities & Property	181,466	165,000	81,000
Miscellaneous			
Surplus Property & Reimbursements		100	100
Old Mill Museum Sales	7,745	8,500	8,400
Gifts and Donations	230,738	1,000	1,000
Other	13,742	15,000	14,500
Transfer from Cap Imp & Cap Equip.			
Transfers	0	0	0
Current Revenue	7,573,492	7,210,724	3,833,228
Total Resources Available	8,378,913	8,111,522	4,134,984

7,573,492

GENERAL FUND -- EXPENDITURES

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Commissioners			
Personal Services	68,193	70,500	70,500
Contractual Services	5,378	9,620	10,000
Commodities	685	50	500
Capital Outlay			
Department Total	74,256	80,170	81,000
County Counselor			
Personal Services	31,320	31,560	31,560
Contractual Services	11,947	4,500	5,000
Commodities			
Capital Outlay			
Department Total	43,267	36,060	36,560
Administrator/Finance			
Personal Services	191,730	211,408	217,750
Contractual Services	7,991	6,035	9,000
Commodities	4,090	2,225	5,000
Capital Outlay		0	0
Department Total	203,811	219,668	231,750
Data Processing			
Personal Services	76,291	85,000	85,000
Contractual Services	51,924	60,494	73,194
Commodities	2,548	1,300	3,400
Capital Outlay	1,074	2,500	44,300
Department Total	131,837	149,294	205,894
Clerk			
Personal Services	134,853	137,135	138,920
Contractual Services	8,566	5,225	6,409
Commodities	1,391	1,000	1,250
Capital Outlay	0	0	0
Department Total	144,810	143,360	146,579
Election			
Personal Services	13,289	6,000	16,000
Contractual Services	65,992	19,450	59,990
Commodities	5,762	2,500	6,000
Capital Outlay			
Department Total	85,043	27,950	81,990
Treasurer			
Personal Services	122,274	135,365	134,815
Contractual Services	25,522	29,325	30,000
Commodities	3,166	3,500	3,600
Capital Outlay	0	0	0
Department Total	150,962	168,190	168,415
Register of Deeds			
Personal Services	152,051	155,946	156,507
Contractual Services	7,358	7,910	9,460
Commodities	1,584	1,700	2,100
Capital Outlay	0	0	
Department Total	160,993	165,556	168,067

GENERAL FUND (Continued)

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Appraiser			
Personal Services	332,363	344,493	361,933
Contractual Services	33,122	34,338	36,023
Commodities	8,383	7,100	7,000
Capital Outlay		0	0
Department Total	373,868	385,931	404,956
Planning and Zoning			
Personal Services	47,799	77,458	90,080
Contractual Services	7,160	13,148	12,011
Commodities	524	1,000	1,000
Capital Outlay		0	0
Department Total	55,483	91,606	103,091
County Maintenance			
Personal Services	91,432	97,000	95,400
Contractual Services	15,255	20,750	18,000
Commodities	23,728	27,500	25,400
Capital Outlay		0	
Department Total	130,415	145,250	138,800
Courthouse General			
Personal Services		0	0
Contractual Services	205,590	224,650	212,000
Commodities	11,071	12,950	13,500
Capital Outlay	54,176	18,000	63,500
Department Total	270,837	255,600	289,000
Bank Building			
Personal Services	0	0	0
Contractual Services	94,047	106,990	95,000
Commodities	5,378	1,750	5,000
Capital Outlay	0	35,000	25,000
Department Total	99,425	143,740	125,000
Emergency Management			
Personal Services	41,439	43,000	43,000
Contractual Services	20,060	18,535	19,965
Commodities	3,534	5,625	5,825
Capital Outlay	0	0	0
Department Total	65,033	67,160	68,790
Emergency Management-Communications			
Personal Services	520,284	566,792	566,833
Contractual Services	5,259	7,605	7,605
Commodities	3,002	3,850	3,850
Capital Outlay	87,491	0	0
Department Total	616,036	578,247	578,288
Sheriff			
Personal Services	817,830	830,500	847,100
Contractual Services	224,569	162,780	156,315
Commodities	117,596	123,890	134,190
Capital Outlay	86,025	109,000	86,900
Department Total	1,246,020	1,226,170	1,224,505

GENERAL FUND (Continued)

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Jail			
Personal Services	588,341	581,325	595,325
Contractual Services	275,408	293,450	286,990
Commodities	46,601	41,500	47,000
Capital Outlay		9,615	9,615
Department Total	910,350	925,890	938,930
County Attorney, Victim/Witness			
Personal Services	294,057	311,266	317,892
Contractual Services	51,133	47,500	48,800
Commodities	13,960	20,000	18,000
Capital Outlay		2,500	2,500
Department Total	359,150	381,266	387,192
Unified Courts			
Personal Services	0	0	0
Contractual Services	169,329	183,900	185,150
Commodities	16,686	16,800	17,300
Capital Outlay	11,041	7,840	15,250
Department Total	197,056	208,540	217,700
Old Mill Park and Museum			
Personal Services	134,886	132,238	133,101
Contractual Services	46,047	45,185	45,350
Commodities	14,379	17,125	17,125
Capital Outlay	12,296	36,600	19,000
Department Total	207,608	231,148	214,576
4-H Fair			
Personal Services	0	0	0
Contractual Services	19,214	27,000	22,500
Commodities	69	500	1,000
Capital Outlay		1,000	3,500
Department Total	19,283	28,500	27,000
Infant Development			
Personal Services	180,558	186,196	202,442
Contractual Services	75,993	90,910	94,000
Commodities	1,252	2,250	2,000
Capital Outlay	2,431	3,100	4,000
Department Total	260,234	282,456	302,442

GENERAL FUND (Continued)

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Crestwood Cemetery			
Contractual Services	4,540	3,000	4,500
Commodities		0	0
Total Department	4,540	3,000	4,500
Nondepartmental			
City - County Airport	61,240	61,240	61,240
Economic Development	66,116	66,000	66,000
Coroner Fees	55,041	73,000	70,000
Ambulance	555,452	555,452	555,452
Special Fair	13,750	13,750	13,750
Soil Conservation	28,905	29,772	30,665
County Extension	265,404	269,500	269,500
Services for the Elderly	272,710	277,800	277,800
Mental Health	160,000	165,000	165,000
Developmental Disabilities	116,434	0	0
Family Life Center	23,700	25,000	25,000
Domestic Violence/COVAP	9,000	11,000	11,000
HOME Grant	2,046	79,500	0
STEPMC	20,000	20,000	0
Humane Society	18,000	18,000	18,000
Total Nondepartmental	1,667,798	1,665,014	1,563,407
Transfers To:			
Insurance Reserve Fund	0	0	
Capital Improvement Reserve Fund	0	100,000	100,000
Capital Equipment Reserve Fund	0	100,000	0
Total Transfers	0	200,000	100,000
Total Expenditures	7,478,115	7,809,766	7,808,432
Unreserved Fund Balance - Dec. 31	900,798	301,756	XXXXXXXXXXXX
		Tax Required	3,673,448
		Delinquency Computation	2%
		Amount of 2013 Tax to be Levied	3,748,416

COMMUNITY CORRECTIONS

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	177,312	181,935	147,935
Revenues:			
Federal Grants		25,000	
State Grants	880,346	1,000,000	900,000
Fees & Charges for Services	43,564	48,000	51,000
Other			
Current Revenue	923,910	1,073,000	951,000
Total Resources Available	1,101,222	1,254,935	1,098,935
Expenditures:			
Personal Services	823,782	915,000	848,720
Contractual Services	72,273	152,000	80,000
Commodities	13,429	22,000	15,400
Capital Outlay	9,803	18,000	10,800
Total Expenditures	919,287	1,107,000	954,920
Unreserved Fund Balance - Dec. 31	181,935	147,935	144,015

PUBLIC WORKS

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	684,014	863,046	664,799
Revenues:			
Ad Valorem Tax	4,189,652	4,508,872	XXXXXXXXXXXX
Delinquent Tax	74,242	48,500	45,080
Motor Vehicle Tax	354,102	385,022	435,947
Recreational Vehicle & Excise Tax	6,959	7,801	8,135
16/20 Ton Vehicle Tax	8,916	9,506	11,246
Special City/County Highway	852,803	861,000	860,000
Charges for Services	5,000	5,000	5,000
Use of Property/Reimbursements	56,181	2,000	1,000
Sale of Surplus Property	56,808		1,000
Miscellaneous	342	15,000	500
Current Revenue	5,605,005	5,842,701	1,367,908
Total Resources Available	6,289,019	6,705,747	2,032,707
Expenditures:			
Personal Services	1,534,678	1,700,098	1,734,888
Contractual Services	316,464	432,850	488,410
Commodities	2,410,487	3,110,100	3,488,100
Capital Outlay	664,344	797,900	785,000
Transfer to:			
Special Highway Improvement	500,000		
Special Machinery and Equipment		0	0
Total Expenditures	5,425,973	6,040,948	6,496,398
Unreserved Fund Balance - Dec. 31	863,046	664,799	XXXXXXXXXXXX
		Tax Required	4,463,691
		Delinquency Computation	2%
		Amount of 2013 Tax to be Levied	4,554,787

HEALTH

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	212,416	166,697	86,003
Revenues:			
Ad Valorem Tax	159,463	176,911	XXXXXXXXXXXX
Delinquent Tax	2,975	1,750	1,800
Motor Vehicle Tax	16,405	17,514	17,105
Recreational & Excise Tax	322	355	319
16/20 Ton Vehicle Tax	447	432	441
Grants	183,313	186,000	191,511
Insurance/Medicaid	200,855	180,000	183,000
Fees	71,452	73,000	68,200
Miscellaneous	3,023	0	
Current Revenues	638,255	635,962	462,376
Total Resources Available	850,671	802,659	548,379

Expenditures:

Maternal & Infant (160)			
Contractual Services	8,548	13,030	13,530
Commodities	324	500	580
Program Total	8,872	13,530	14,110
Healthy Start Home Visitor (162)			
Contractual Services	41	0	72
Commodities	345	0	300
Program Total	386	0	372
Child Health (164)			
Contractual Services	1,419	2,250	570
Commodities	8	300	450
Program Total		2,550	1,020
Family Planning (167)			
Contractual Services	26,527	43,900	41,250
Commodities	4,449	5,450	5,450
Program Total	30,976	49,350	46,700
Immunization Action Plan (171)			
Contractual Services	671	1,490	1,510
Commodities	112	300	300
Program Total	783	1,790	1,810
State Formula Grant (173)			
Contractual Services	147,947	141,900	141,760
Commodities	4,519	3,750	4,350
Program Total	152,466	145,650	146,110
Public Health Emergency Preparedness (176)			
Contractual Services	3,751	3,900	4,620
Commodities	109	400	650
Capital Outlay		0	
Program Total	3,860	4,300	5,270
Environmental Protection - LEPP (177)			
Contractual Services	2,295	2,450	2,550
Commodities	1,341	1,550	1,550
Program Total	3,636	4,000	4,100

HEALTH (continued)

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Women-Infants-Children -- WIC (183)			
Contractual Services	8,682	4,000	2,430
Commodities	965	1,450	1,530
Capital Outlay		0	
Program Total	9,647	5,450	3,960
AAOA/Public Health Outreach (185)			
Contractual Services	47	220	220
Commodities	34	150	200
Program Total	81	370	420
Other - KHF (187)			
Contractual Services	1,398	2,300	2,500
Commodities	0	0	0
Program Total	1,398	2,300	2,500
Other - Administration (189)			
Personal Services - all departments	435,683	448,866	456,116
Fringe Benefits	0	0	
Contractual Services	26,373	26,000	30,900
Commodities	4,698	7,500	6,650
Capital Outlay	4,402	5,000	9,000
Program Total	471,156	487,366	502,666
Total Expenditures	683,975	716,656	729,038
Unreserved Fund Balance - Dec. 31	166,697	86,003	XXXXXXXXXXXX
		Tax Required	180,659
		Delinquency Computation	2%
		Amount of 2013 Tax to be Levied	184,346

EMPLOYEE BENEFITS K.S.A. - see below	**2012** Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	345,042	332,547	479,457
Taxes & Shared Revenues:			
Ad Valorem Tax	1,821,214	2,123,243	XXXXXXXXXX
Delinquent Tax	33,692	20,000	21,230
Motor Vehicle Tax	185,841	216,547	205,289
Recreational Vehicle & Excise Tax	3,649	205,289	3,831
16/20 Ton Vehicle Tax	6,307	3,831	5,296
Reimbursements & Transfers	28,122	1,000	1,000
Current Revenues	2,078,825	2,569,910	236,645
Total Resources Available	2,423,867	2,902,457	716,102
Expenditures			
Unemployment Insurance K.S.A. 44-710e	5,177	29,000	29,900
Workmen's Compensation K.S.A. 44-505c	133,158	152,000	168,000
KPERS (Retirement) K.S.A. 74-4920	451,672	455,000	543,000
Social Security K.S.A. 40-2305	427,177	493,000	507,790
Medical & Dental Insurance	1,076,927	1,294,000	*1,397,520
Payment for PTO	-2,791	0	0
COLA's		0	0
Total Expenditures	2,091,320	2,423,000	2,646,210
Unreserved Fund Balance - Dec. 31	332,547	479,457	XXXXXXXX
		Tax Required	1,930,108
		Delinquency Computation	2%
		Amount of 2013 Tax to be Levied	1,969,498

NOXIOUS WEED	**2012** Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	72,456	72,456	60,967
Taxes & Shared Revenues			
Ad Valorem Tax	120,544	154,497	XXXXXXXX
Delinquent Tax	2,274	1,700	1,850
Motor Vehicle Tax	10,898	11,198	14,938
Recreational Vehicle & Excise Tax	214	227	279
16/20 Ton Vehicle Tax	344	276	385
Sale of Chemicals & Labor	85,266	115,000	114,000
Use of Property	34	400	300
Misc - Rentals		20	1,520
Current Revenues	219,574	283,318	133,272
Total Resources Available	292,030	355,774	194,239
Expenditures			
Personal Services	90,906	96,097	99,587
Contractual Services	18,130	21,060	21,910
Commodities	82,766	161,650	161,400
Capital Outlay		4,000	4,000
Transfer to Noxious Weed Cap. Out. Fund	12,000	12,000	24,000
Total Expenditures	203,802	294,807	310,897
Unreserved Fund Balance - Dec. 31	88,228	60,967	XXXXXXXXXX
		Tax Required	116,658
		Delinquency Computation	2%
		Amount of 2013 Tax to be Levied	119,039

CDDO - Intellectual and Developmental Disabilities

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	0	21,810	492
Taxes & Shared Revenues			
Ad Valorem Tax	0	111,781	XXXXXXXXXXXX
Delinquent Tax	0	0	150
Motor Vehicle Tax	0	0	10,808
Recreational Vehicle & Excise Tax	0	0	202
16/20 Ton Vehicle Tax	0	0	279
State Aid Grant	67,075	130,126	130,126
Admin IDD	78,171	164,135	172,332
Medicare - Basis Fee	3,054	18,000	10,000
County Appropriation	58,217	0	0
Other		0	0
Current Revenues	206,517	424,042	312,458
Total Resources Available	206,517	424,042	312,950
Expenditures:			
Personnel	31,322	125,000	106,600
Fringe Benefits	8,186	19,000	19,750
Contractual Services	9,897	34,400	22,000
Commodities	1,634	10,000	22,430
Capital Outlay	10,388	1,000	1,000
Agency Appropriations	123,280	234,150	245,000
Total Expenditures	184,707	423,550	416,780
Unreserved Fund Balance - Dec. 31	21,810	492	XXXXXXXXXXXX
		Tax Required	103,830
		Delinquency Computation	2%
		Amount of 2013 Tax to be Levied	105,949

DEBT SERVICE

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	3,366	3,368	3,353
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXXXX
Delinquent Tax	2	0	0
Motor Vehicle Tax		0	0
Recreational Vehicle & Excise Tax		0	0
16/20 Ton Vehicle Tax		0	0
Interest Earnings		0	0
Revenues from Landfill Utility	368,770	364,700	812,926
Current Revenues	368,772	364,700	812,926
Total Resources Available	372,138	368,068	816,279
Expenditures			
Bond principal - Transfer Station	275,000	280,000	290,000
Bond interest - Transfer Station	93,745	84,690	74,750
Sub-Title D Bond & Interest			448,151
	25	25	25
Total Expenditures	368,770	364,715	812,926
Unreserved Fund Balance - Dec. 31	3,368	3,353	3,353

COURT TRUSTEE PROGRAM

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	116,029	169,161	160,644
Revenues:			
Fees & State Reimb.	563,798	546,433	375,000
Reimb.	2,266	500	200
Current Revenues	566,064	546,933	375,200
Total Resources Available	682,093	716,094	535,844
Expenditures:			
Personal Services	440,135	460,000	353,700
Contractual Services	66,991	63,700	41,700
Commodities	5,244	26,750	3,500
Capital Outlay	562	5,000	1,000
Total Expenditures	512,932	555,450	399,900
Unreserved Fund Balance - Dec. 31	169,161	160,644	135,944

E911 - Telephone Tax

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	524,178	524,178	364,178
Revenues:			
Tax \$.75 per telephone line	18,848	0	0
Tax Cellular	9,991	0	0
Miscellaneous		0	0
Current Revenues	28,839	0	0
Total Resources Available	553,017	524,178	364,178
Expenditures:			
Contractual Services	162,525	120,000	175,000
Commodities	1,190	10,000	24,000
Capital Outlay	76,499	30,000	40,000
Total Expenditures	240,214	160,000	239,000
Unreserved Fund Balance - Dec. 31	312,803	364,178	125,178

Telephone Tax E911 (Est. 2012)

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	0	150,103	141,903
Revenues:			
Tax \$.53 per line	158,481	186,800	
Miscellaneous	0	0	0
Current Revenues	158,481	186,800	0
Total Resources Available	158,481	336,903	141,903
Expenditures:			
Contractual Services	8,378	30,000	8,500
Commodities		15,000	
Capital Outlay		150,000	
Total Expenditures	8,378	195,000	8,500
Unreserved Fund Balance - Dec. 31	150,103	141,903	133,403

SPECIAL ALCOHOL FUND

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	9,560	9,880	9,730
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	8,720	8,250	8,250
Total Resources Available	18,280	18,130	17,980
Expenditures:			
Contractual Services			
- Omega House	2,800	2,800	0
- Prairie View	2,800	2,800	2,800
- Other	2,800	2,800	5,600
Total Expenditures	8,400	8,400	8,400
Unreserved Fund Balance - Dec. 31	9,880	9,730	9,580

SPECIAL PARK AND RECREATION

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	35,580	40,143	24,443
Revenues:			
Local Alcoholic Liquor Tax	4,563	4,300	
Total Resources Available	40,143	44,443	24,443
Expenditures:			
Old Mill Museum & Park	0	20,000	15,000
Funding for Cities		0	0
Total Expenditures	0	20,000	15,000
Unreserved Fund Balance - Dec. 31	40,143	24,443	9,443

TECHNOLOGY FUND

	2012 Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	114,158	101,907	119,727
Revenues:			
Fees	59,022	48,000	48,500
Interest Income		20	
Current Revenues	59,022	48,020	48,500
Total Resources Available	173,180	149,927	168,227
Expenditures:			
Personnel	0	0	0
Contractual	22,491	15,000	77,439
Commodities	1,995	5,200	25,500
Capital Outlay ('10 Trsf to Gen Fd)	46,787	10,000	10,400
Total Expenditures	71,273	30,200	113,339
Unreserved Fund Balance - Dec. 31	101,907	119,727	54,888

SPECIAL LANDFILL K.S.A. -19-2662	**2012** Actual	**2013** Budget/Est.	**2014** Budget
Unreserved Fund Balance - Jan. 1	106,989	106,989	69,989
Revenues:			
Special Assessments	1,582,330	1,630,000	1,625,000
Delinquent Tax	33,201	23,000	20,000
Current Revenues	1,615,531	1,653,000	1,645,000
Total Resources Available	1,722,520	1,759,989	1,714,989
Expenditures			
Contractual Services	1,500,000	1,600,000	1,630,000
Transfer to Remediation Fund	70,000	90,000	84,500
Total Expenditures	1,570,000	1,690,000	1,714,500
Unreserved Fund Balance - Dec. 31	152,520	69,989	489

INSURANCE RESERVE FUND K.S.A. 12-2615	**2012** 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	**2012** Actual
Unreserved Fund Balance - Jan. 1	1,408,393
Revenues:	
Transfer from Pubic Works	500,000
Other	
Total Resources Available	1,908,393
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,908,393

SPECIAL MACHINERY AND EQUIP. K.S.A. 68-141g	**2012** 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	**2012** Actual
Unreserved Fund Balance - Jan. 1	1,136,039
Revenues:	
Transfer from General Fund	0
Donations	0
Total Resources Available	1,136,039
Expenditures	251,475
Unreserved Fund Balance - Dec. 31	884,564

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2012** Actual
Unreserved Fund Balance - Jan. 1	972,475
Revenues:	
Transfer from General Fund	0
Reimbursements	0
Interest	0
Total Resources Available	972,475
Total Expenditures	52,792
Unreserved Fund Balance - Dec. 31	919,683

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2012** Actual
Unreserved Fund Balance - Jan. 1	194,185
Revenues:	
Transfer from Noxious Weed	12,000
Sale of Surplus Property	0
Interest	0
Total Resources Available	206,185
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	206,185

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2012** Actual
Unreserved Fund Balance - Jan. 1	864,522
Revenues:	
Assessments	9,161
Transfer from Special Landfill '05 &'06	70,000
Interest	0
Total Resources Available	943,683
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	943,683

Notice of Hearing -- 2014 Budget

The governing body of McPherson County, Kansas will meet on August 19, 2013 at 9:10 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 2013 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	2012		2013		PROPOSED BUDGET 2014		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2013 Tax to be Levied	Est. Tax Rate*
General	7,456,677	10.163	7,809,766	9.877	7,808,432	3,748,416	10.595
Community Corrections	938,846	0	1,107,000	0	954,920	0	0
Public Works	5,409,261	13.232	6,040,948	13.623	6,496,398	4,554,787	12.875
Health	695,311	0.504	716,656	0.535	729,038	184,346	0.521
Employee Benefits	2,196,531	5.756	2,423,000	6.415	2,646,210	1,969,498	5.567
Noxious Weed	262,210	0.381	294,807	0.467	310,897	119,039	0.336
Comm. Developmental Svcs.	0	0.000	423,550	0.338	416,780	105,949	0.299
Debt Service	367,119	0	367,119	0	812,926	0	0
Court Trustee Fund	529,381	0	555,450	0	399,900	0	0
E911 Telephone Tax Fund	0	0	423,550	0	416,780	0	0
Telephone Tax (2012)	8,378	0	195,000	0	8,500	0	0
Technology Fund	39,857	0	30,200	0	113,339	0	0
Special Alcohol	18,000	0	8,400	0	8,400	0	0
Special Park & Recreation	10,000	0	20,000	0	15,000	0	0
Special Landfill	1,588,605	0	1,690,000	0	1,714,500	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	19,698,362	30.036	22,105,446	31.255	22,852,020	10,682,034	30.194
Less: Transfers	512,000		212,000		124,000		
Net Expenditures	19,186,362		21,893,446		22,728,020		
Total Tax Levied	9,704,112		10,555,357		10,682,034		
Assessed Valuation	323,114,395		337,753,422		353,780,271		
Outstanding Indebtedness, as of January 1,	2012		2013		2014		
General Obligation Bonds	2,740,000		2,475,000		2,200,000		

* Tax Rates are expressed in mills.

Cathy Schmidt

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BUDGET SUMMARY

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FIRE DISTRICTS Fund	2012		2013		PROPOSED BUDGET 2014		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2013 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General	109,762	6.287	128,000	6.676	118,000	96,001	6.013
#1 Ambulance	134,000	4.360	135,000	3.941	130,750	73,492	4.603
#1 Fire - Special Equipment	201,786	xx	xx	xx	xx	xx	xx
#1 Ambulance - Capital Eq.	102,188	xx	xx	xx	xx	xx	xx
#2 General	37,948	2.463	45,000	2.739	64,500	61,819	4.171
#2 Ambulance	48,633	0.000	45,200	0.707	50,200	0	0.000
#2 Fire - Special Equipment	34,748	xx	xx	xx	xx	xx	xx
#2 Ambulance - Special Eq.	30,136	xx	xx	xx	xx	xx	xx
#3 General	66,000	3.400	120,180	5.410	129,380	127,626	5.410
#3 Fire - Special Equipment	15,144	xx	xx	xx	xx	xx	xx
#4 General	44,814	6.656	4,500	5.170	46,900	43,869	5.613
#4 Sp. Equipment	20,034	xx	xx	xx	xx	xx	xx
#5 General	152,297	4.155	156,950	4.266	167,350	147,525	4.268
#5 Fire - Special Equipment	76,078	xx	xx	xx	xx	xx	xx
#6 General	16,582	3.570	28,500	4.033	33,450	27,135	4.035
#6 Sp. Equipment	100	xx	xx	xx	xx	xx	xx
#7 General	135,912	3.484	136,000	2.718	136,000	69,909	3.175
#7 Sp. Equipment	100	xx	xx	xx	xx	xx	xx
#8 General	59,061	3.685	59,100	4.413	63,600	56,864	4.388
#8 Sp. Equipment	76	xx	xx	xx	xx	xx	xx
#9 General	192,546	8.670	194,600	9.022	224,250	206,978	10.022
#10 General	15,262	3.884	17,100	3.460	17,100	14,590	3.602

* Tax Rates are expressed in mills.

Cathy Schmidt

MCPHERSON COUNTY RESOLUTION

RESOLUTION NO. 2013-15

A resolution expressing the property taxation policy of the Board of McPherson County Commissioners with respect to financing the 2014 annual budget for

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 McPherson County budget exceed the amount levied to finance the 2013 McPherson County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, McPherson County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2013 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the 2014 McPherson County budget.

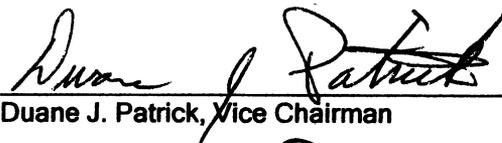
NOW, THEREFORE, BE IT RESOLVED by the Board of McPherson County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 McPherson County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of McPherson County Commissioners on the 19th day of August, 2013 at 9:10 a.m. at the Bank of America Building, 5th Floor, McPherson, Kansas.

Adopted this 19 day of August, 2013 by the Board of McPherson County Commissioners

BOARD OF COUNTY COMMISSIONERS



Ron Loomis, Chairman



Duane J. Patrick, Vice Chairman



Linus Linaweaver, Commissioner

ATTEST:



VeAnne Depperschmidt, Deputy County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss
Ashley Miller
Being first duly sworn, deposes and says: That she is
Composition Director.

The McPherson Sentinel

a daily newspaper printed in the State of Kansas, and published in
and of general circulation 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 uninterruptedly 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, Kansas 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:
insertions, the first publication being

August 8, 2013

subsequent publications being made on the following dates:

- 1)
- 2)

Ashley Miller
Ashley Miller

Subscribed and sworn to before me 10th day of

September, 2013

Verna L Rowe *Verna L Rowe*
Notary Public

My commission expires : October 18, 2016

Total Amount of Publication \$ 201.00

Description: *July August Budget Summary* VERNA L. ROWE
Notary Public
State of Kansas

Legal publication My Appt. Exp/12-18-2016

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Ashley Miller

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September, 2013

Verna L. Rowe Verna L. Rowe
Notary Public

My commission expires: October 18, 2016

Total Amount of Publication \$201.00

Description: Base & insertions **VERNA L. ROWE**
Notary Public

State of Kansas

My Appt. Exp. 10-18-2016