

**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 2015; and (3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

TABLE OF CONTENTS:		Page No.	2015 ADOPTED BUDGET		County Clerk's Use Only
			Expenditures	Amount of 2014 Tax to be Levied	
Computation to Determine Limit for 2014		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	8,595,932	3,600,995	
Community Corrections		10	1,000,112	0	
Public Works	68-518c	10	6,203,200	4,482,061	
Health	65-204	11-12	738,506	184,391	
Noxious Weed	2-1318	13	318,249	141,115	
Employee Benefits		13	2,726,520	2,384,549	
Comm. Developmental Svc.		14	516,780	107,952	
Debt Service		14	870,775	0	
Court Trustee Fund		15	399,900	0	
E911 Telephone Tax Fund		15	0	0	
Telephone Tax - Est. 2012		15	249,000	0	
Special Alcohol		16	8,400	0	
Special Park & Recreation		16	25,000	0	
Technology Fund - Register of Deeds		16	113,339	0	
Technology Fund - County Treasurer		17	12,000	0	
Technology Fund - County Clerk		17	12,000	0	
Special Landfill		17	1,741,000	0	
Insurance Reserve		18	XX	XX	
Special Highway Improvement		18	XX	XX	
Special Machinery & Equipment		18	XX	XX	
Capital Improvement Reserve		18	XX	XX	
Capital Equipment Reserve		19	XX	XX	
Noxious Weed Capital Outlay		19	XX	XX	
Landfill Remediation Fund		19	XX	XX	
TOTAL COUNTY			23,530,713	10,901,063	
Publication		20 - 21			
Resolution					
Final Assessed Valuation					

Municipal Accounting Use Only
Reviewed by
Follow-up Yes No

Attest: _____, 2014

Cathy A. Schmidt
Cathy Schmidt, County Clerk

Ronald Soomin
Duane J. Patrick
Governing Body

COMPUTATION TO DETERMINE LIMIT FOR 2014 BUDGET

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ <u>10,682,034</u>
2. Debt Service Levy in 2014 budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>10,682,034</u>

2014 Valuation Information for Valuation Adjustments:

4. New improvements	+ <u>2,283,157</u>	
5. Increase in Personal Property: for 2014		
5a. Personal Property 2014	+ <u>20,664,832</u>	
5b. Personal property 2013	- <u>24,603,859</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
6. Valuation of Property that Changed in Use during 2014:	+ <u>98,118</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>2,381,275</u>	
8. Total estimated July 1, 2014 valuation	<u>361,167,981</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>358,786,706</u>	
10. Factor for increase (7 divided by 9)	<u>0.006637</u>	
11. Amount of increase (10 times 3)	+ <u>70,897</u>	
12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	10,752,931	
13. Debt Service Levy in this 2015 Budget	<u>0</u>	
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	10,752,931	
15. Consumer Price Index for all urban consumers for calendat year 2013	<u>1.50%</u>	
16. Consumer Price Index adjustment (3 times 15)	<u>160,231</u>	
15. Maximum levy, including debt service, without a Resolution (14 plus 16)	\$ <u><u>10,913,161</u></u>	

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

2014 Funds with a Levy (2012 Tax - Levies)	Tax Levy Amount in 2014 Budget	Allocation for Year 2015		
		MVT	RVT	16/20M Veh.
General	3,748,416	341,018	6,071	9,559
Road & Bridge	4,554,787	414,379	7,378	11,615
Health	184,346	16,771	299	470
Noxious Weed	119,039	10,830	193	304
CDDO	105,949	9,639	172	270
Employee Benefit	1,969,498	179,178	3,190	5,023
TOTAL	10,682,035	971,816	17,302	27,241

0.090977
MVT Factor

0.001620
RVT Factor

0.002550
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 2013	Amount 2014	Amount 2015	Statute
General	Capital Improvement Res.	\$ -	\$ -	\$ 250,000	19-120
General	Capital Equipment Res.	\$ -	\$ -	\$ 230,000	19-120
Public Works	Special Hwy Improvement	\$ 450,000	\$ -	\$ -	
Public Works	Special Hwy & Mach. Res.	\$ -	\$ -	\$ -	
Noxious Weeds	Noxious Weeds Eq. Res.	\$ 12,000	\$ 24,000	\$ 24,000	19-119
TOTAL		\$ 462,000	\$ 24,000	\$ 504,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1-1-2014	Date Due		Amount Due 2014		Amount Due 2015	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O. Refunding - Series 2013 -- B I # 0052103113935										
Transfer Station	10/31/2013	2 - 4%	7,050,000	7,050,000	2-1; 8-1	8 - 1	99,588	725,000	184,675	700,000

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

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	900,798	1,004,232	976,329
Taxes			
Ad Valorem Tax	3,279,036	3,673,448	XXXXXXXXXXXXX
Delinquent Tax	50,813	26,000	28,000
Motor Vehicle Tax	335,794	316,063	341,018
Recreational Vehicle & Excise Tax	6,221	5,898	6,071
16/20 Ton Vehicle Tax	8,771	8,156	9,559
Intangibles Tax	143,825	223,000	72,500
Local Sales Tax	2,085,856	2,150,000	2,220,000
Intergovernmental Revenue			
Mineral Production Tax	8,479	5,200	5,200
Local Alcoholic Liquor Fund	4,719	5,540	5,540
State Grants - Part C Infant Toddler	69,776	70,854	78,677
USD 418 - KSDE Categorical-McKids	179,576	168,788	165,000
USD 418 - KSDE Transportation-McKids	0	2,652	2,700
Grants - HOME & Misc	466	100,000	0
EMA Assist & Medicaid	34,231	13,500	15,000
City of McP. - Emergency Preparedness	376,789	384,325	392,012
Other	7,072	27,000	22,500
Charges for Services			
Prisoner Care & Civil Proc.	87,390	55,000	45,000
Other Charges	33,799	34,320	31,500
Licenses, Fees and Permits			
Mortgage, Recording & UCC Fees	447,410	360,000	300,000
Penalty and Interest	84,162	75,000	70,000
County Officers' Fees & Diversion	69,763	32,000	48,000
Other Permits and Licenses	18,415	15,000	16,250
Gate Receipts - Old Mill Park	7,666	8,500	8,000
Use of Money & Property			
Interest Earnings	14,002	15,000	14,500
Rent of Facilities & Property	194,056	157,000	158,000
Miscellaneous			
Surplus Property & Reimbursements		100	100
Old Mill Museum Sales & Misc.	19,415	8,400	10,000
Gifts and Donations	126,276	5,000	5,000
Other	44,389	14,500	14,500
Transfers	3,492	13,500	6,000
Current Revenue	7,741,659	7,973,744	4,090,628
Total Resources Available	8,642,457	8,977,976	5,066,957

GENERAL FUND -- EXPENDITURES

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Commissioners			
Personal Services	70,255	71,700	73,000
Contractual Services	5,560	10,000	10,000
Commodities	142	500	500
Capital Outlay			
Department Total	75,957	82,200	83,500
County Counselor			
Personal Services	31,320	31,560	31,560
Contractual Services	17,017	8,000	15,000
Commodities			
Capital Outlay			
Department Total	48,337	39,560	46,560
Administrator/Finance			
Personal Services	200,239	210,000	217,750
Contractual Services	6,883	9,000	9,000
Commodities	3,646	5,000	5,000
Capital Outlay	650	0	0
Department Total	211,418	224,000	231,750
Data Processing			
Personal Services	79,718	85,000	97,400
Contractual Services	56,452	73,194	72,794
Commodities	1,849	3,400	3,400
Capital Outlay	2,091	44,300	13,900
Department Total	140,110	205,894	187,494
Clerk			
Personal Services	136,892	145,200	151,400
Contractual Services	6,378	6,409	7,480
Commodities	2,423	1,250	1,250
Capital Outlay	0	0	0
Department Total	145,693	152,859	160,130
Election			
Personal Services	5,712	16,000	6,900
Contractual Services	19,455	59,990	20,315
Commodities	1,716	6,000	3,000
Capital Outlay			
Department Total	26,883	81,990	30,215
Treasurer			
Personal Services	130,540	137,200	142,000
Contractual Services	25,813	30,000	30,825
Commodities	2,386	3,600	2,800
Capital Outlay	0	0	0
Department Total	158,739	170,800	175,625
Register of Deeds			
Personal Services	149,977	151,000	157,100
Contractual Services	7,395	9,460	9,460
Commodities	1,000	2,100	1,100
Capital Outlay	0	0	0
Department Total	158,372	162,560	167,660

GENERAL FUND (Continued)

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Appraiser			
Personal Services	360,832	370,500	385,600
Contractual Services	32,934	36,023	33,580
Commodities	7,171	7,000	11,500
Capital Outlay	0	0	3,000
Department Total	400,937	413,523	433,680
Planning and Zoning/Sanitation			
Personal Services	49,253	90,080	105,000
Contractual Services	8,133	12,011	24,000
Commodities	140	1,000	2,500
Capital Outlay	0	0	0
Department Total	57,526	103,091	131,500
County Maintenance			
Personal Services	89,709	92,400	97,900
Contractual Services	14,312	18,000	16,000
Commodities	22,311	25,400	26,000
Capital Outlay	0	0	
Department Total	126,332	135,800	139,900
Courthouse General			
Personal Services	0	0	0
Contractual Services	258,079	212,000	332,000
Commodities	20,385	13,500	18,500
Capital Outlay	14,567	63,500	45,000
Department Total	293,031	289,000	395,500
Bank Building			
Personal Services	0	0	0
Contractual Services	100,301	95,000	104,000
Commodities	863	5,000	5,000
Capital Outlay	2,590	25,000	43,500
Department Total	103,754	125,000	152,500
Emergency Management			
Personal Services	42,106	43,000	10,000
Contractual Services	19,417	19,965	19,965
Commodities	4,647	5,825	5,825
Capital Outlay	510	0	0
Department Total	66,680	68,790	35,790
Emergency Management-Communications			
Personal Services	556,345	593,000	629,913
Contractual Services	7,004	7,605	8,330
Commodities	1,853	3,850	4,050
Capital Outlay	108,700	10,000	12,000
Department Total	673,902	614,455	654,293
Sheriff			
Personal Services	858,365	880,000	916,500
Contractual Services	189,212	156,315	176,605
Commodities	113,382	134,190	137,135
Capital Outlay	110,233	86,900	84,900
Department Total	1,271,192	1,257,405	1,315,140

GENERAL FUND (Continued)

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Jail			
Personal Services	587,049	605,280	625,800
Contractual Services	254,914	286,990	308,690
Commodities	42,069	47,000	47,800
Capital Outlay	23,652	9,615	21,765
Department Total	907,684	948,885	1,004,055
County Attorney, Victim/Witness			
Personal Services	321,828	317,892	319,915
Contractual Services	50,213	48,800	50,300
Commodities	17,397	18,000	18,500
Capital Outlay	3,856	2,500	6,040
Department Total	393,294	387,192	394,755
Unified Courts			
Personal Services	0	0	0
Contractual Services	165,433	185,150	190,800
Commodities	21,811	17,300	18,850
Capital Outlay	12,962	15,250	2,330
Department Total	200,206	217,700	211,980
Old Mill Park and Museum			
Personal Services	138,831	133,101	137,943
Contractual Services	44,024	45,350	56,700
Commodities	18,935	17,125	17,775
Capital Outlay	14,957	19,000	20,000
Department Total	216,747	214,576	232,418
4-H Fair			
Personal Services	0	0	0
Contractual Services	24,603	22,500	25,000
Commodities	65	1,000	1,000
Capital Outlay	0	3,500	4,000
Department Total	24,668	27,000	30,000
Infant Development			
Personal Services	183,935	196,460	203,330
Contractual Services	85,738	94,000	100,325
Commodities	1,682	2,000	2,300
Capital Outlay	3,298	4,000	4,000
Department Total	274,653	296,460	309,955

GENERAL FUND (Continued)

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Crestwood Cemetery			
Contractual Services	2,520	4,500	4,500
Commodities	394	0	0
Total Department	2,914	4,500	4,500
Nondepartmental			
City - County Airport	61,240	61,240	61,240
Economic Development	58,051	66,000	66,000
Coroner Fees	78,017	70,000	85,000
Ambulance	555,452	555,452	555,452
Special Fair	13,750	13,750	13,750
Soil Conservation	29,772	30,665	31,280
County Extension	269,500	269,500	274,890
Services for the Elderly	277,800	277,800	279,700
Mental Health	165,000	165,000	165,000
Family Life Center	25,000	25,000	25,500
Domestic Violence/COVAP	11,000	11,000	11,220
HOME Grant	0	115,000	0
McPherson Housing Coalition	0		
STEPMC	20,000	0	0
Transfers out	76,614		
Humane Society	18,000	18,000	18,000
Total Nondepartmental	1,659,196	1,678,407	1,587,032
Transfers To:			
Insurance Reserve Fund	0		
Capital Improvement Reserve Fund	0	100,000	250,000
Capital Equipment Reserve Fund	0	0	230,000
Total Transfers	0	100,000	480,000
Total Expenditures	7,638,225	8,001,647	8,595,932
Unreserved Fund Balance - Dec. 31	1,004,232	976,329	XXXXXXXXXX
		Tax Required	3,528,975
		Delinquency Computation	2%
		Amount of 2014 Tax to be Levied	3,600,995

COMMUNITY CORRECTIONS

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	181,935	323,261	319,341
Revenues:			
Federal Grants	25,000	0	
State Grants	1,000,000	900,000	900,000
Fees & Charges for Services	48,000	51,000	51,000
Other			
Current Revenue	1,073,000	951,000	951,000
Total Resources Available	1,254,935	1,274,261	1,270,341
Expenditures:			
Personal Services	833,288	848,720	886,912
Contractual Services	84,634	80,000	87,000
Commodities	12,713	15,400	15,400
Capital Outlay	1,039	10,800	10,800
Total Expenditures	931,674	954,920	1,000,112
Unreserved Fund Balance - Dec. 31	323,261	319,341	270,229

PUBLIC WORKS

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	863,046	1,134,627	469,828
Revenues:			
Ad Valorem Tax	4,522,747	4,463,691	XXXXXXXXXXXX
Delinquent Tax	67,439	45,080	45,080
Motor Vehicle Tax	424,098	435,947	414,379
Recreational Vehicle & Excise Tax	7,861	8,135	7,378
16/20 Ton Vehicle Tax	10,061	11,246	11,615
Special City/County Highway	840,577	860,000	855,000
Charges for Services	321	5,000	5,000
Use of Property/Reimbursements	770	1,000	1,000
FEMA	97,969		
Sale of Surplus Property	38,478	1,000	1,000
Miscellaneous	250,000	500	500
Current Revenue	6,260,321	5,831,599	1,340,952
Total Resources Available	7,123,367	6,966,226	1,810,780
Expenditures:			
Personal Services	1,604,181	1,734,888	1,795,600
Contractual Services	427,654	488,410	618,700
Commodities	2,945,246	3,488,100	2,966,900
Capital Outlay	561,659	785,000	822,000
Transfer to:			
Special Highway Improvement	450,000		
Special Machinery and Equipment	0		0
Total Expenditures	5,988,740	6,496,398	6,203,200
Unreserved Fund Balance - Dec. 31	1,134,627	469,828	XXXXXXXXXXXX
		Tax Required	4,392,420
		Delinquency Computation	2%
		Amount of 2014 Tax to be Levied	4,482,061

HEALTH

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	166,696	161,392	75,389
Revenues:			
Ad Valorem Tax	177,618	180,659	XXXXXXXXXXXX
Delinquent Tax	2,704	1,800	1,800
Motor Vehicle Tax	1,673	17,105	16,771
Recreational & Excise Tax	309	319	299
16/20 Ton Vehicle Tax	441	441	470
Grants	209,181	191,511	193,874
Insurance/Medicaid	195,098	183,000	205,000
Fees	73,000	68,200	64,200
Miscellaneous	0	0	
Current Revenues	660,024	643,035	482,414
Total Resources Available	826,720	804,427	557,803

Expenditures:

Maternal & Infant (160)			
Contractual Services	4,376	13,530	12,830
Commodities	113	580	550
Program Total	4,489	14,110	13,380
Healthy Start Home Visitor (162)			
Contractual Services	0	72	200
Commodities	0	300	300
Program Total	0	372	500
Child Health (164)			
Contractual Services	673	570	370
Commodities	0	450	250
Program Total	673	1,020	620
Family Planning (167)			
Contractual Services	27,692	41,250	40,450
Commodities	4,176	5,450	5,500
Program Total	31,868	46,700	45,950
Immunization Action Plan (171)			
Contractual Services	335	1,510	1,480
Commodities	203	300	300
Program Total	538	1,810	1,780
State Formula Grant (173)			
Contractual Services	135,020	141,760	141,520
Commodities	1,491	4,350	4,100
Program Total	136,511	146,110	145,620
Public Health Emergency Preparedness (176)			
Contractual Services	3,693	4,620	4,470
Commodities	190	650	450
Capital Outlay	0	0	
Program Total	3,883	5,270	4,920
Environmental Protection - LEPP (177)			
Contractual Services	1,953	2,550	2,750
Commodities	814	1,550	1,550
Program Total	2,767	4,100	4,300

HEALTH (continued)

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Women-Infants-Children -- WIC (183)			
Contractual Services	2,562	2,430	2,400
Commodities	2,097	1,530	2,700
Capital Outlay	0		
Program Total	4,659	3,960	5,100
AAOA/Public Health Outreach (185)			
Contractual Services	79	220	220
Commodities	32	200	200
Program Total	111	420	420
Other - KHF (187)			
Contractual Services	2,583	2,500	0
Commodities	0	0	0
Program Total	2,583	2,500	0
Other - Administration (189)			
Personal Services - all departments	436,824	456,116	434,616
Fringe Benefits	0	0	19,950
Contractual Services	25,094	30,900	35,450
Commodities	6,536	6,650	8,400
Capital Outlay	8,792	9,000	17,500
Program Total	477,246	502,666	515,916
Total Expenditures	665,328	729,038	738,506
Unreserved Fund Balance - Dec. 31	161,392	75,389	XXXXXXXXXXXX
		Tax Required	180,703
		Delinquency Computation	2%
		Amount of 2014 Tax to be Levied	184,391

EMPLOYEE BENEFITS
K.S.A. - see below

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	332,547	548,417	182,771
Taxes & Shared Revenues:			
Ad Valorem Tax	2,129,786	1,930,108	XXXXXXXXXX
Delinquent Tax	30,958	21,230	18,500
Motor Vehicle Tax	188,279	205,289	179,178
Recreational Vehicle & Excise Tax	3,489	3,831	3,190
16/20 Ton Vehicle Tax	4,717	5,296	5,023
Reimbursements & Transfers	33,530	1,000	1,000
Current Revenues	2,390,759	2,166,754	206,891
Total Resources Available	2,723,306	2,715,171	389,662
Expenditures			
Unemployment Insurance K.S.A. 44-710e	19,365	29,900	20,500
Workmen's Compensation K.S.A. 44-505c	135,861	152,000	170,000
KPERS (Retirement) K.S.A. 74-4920	499,029	600,500	633,500
Social Security K.S.A. 40-2305	439,708	470,000	505,000
Medical & Dental Insurance	1,080,926	1,280,000	1,397,520
Payment for PTO	0	0	0
COLA's	0	0	0
Total Expenditures	2,174,889	2,532,400	2,726,520
Unreserved Fund Balance - Dec. 31	548,417	182,771	XXXXXXXX
		Tax Required	2,336,858
		Delinquency Computation	2%
		Amount of 2014 Tax to be Levied	2,384,549

NOXIOUS WEED

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	88,228	111,927	50,960
Taxes & Shared Revenues			
Ad Valorem Tax	155,049	116,658	XXXXXXXX
Delinquent Tax	2,171	1,850	1,850
Motor Vehicle Tax	12,237	14,938	10,830
Recreational Vehicle & Excise Tax	227	279	193
16/20 Ton Vehicle Tax	283	385	304
Sale of Chemicals & Labor	84,695	114,000	114,000
Use of Property	0	300	300
Misc - Rentals	19	1,520	1,520
Current Revenues	254,681	249,930	128,996
Total Resources Available	342,909	361,857	179,956
Expenditures			
Personal Services	100,504	99,587	104,489
Contractual Services	17,525	21,910	22,060
Commodities	100,953	161,400	163,700
Capital Outlay	0	4,000	4,000
Transfer to Noxious Weed Cap. Out. Fund	12,000	24,000	24,000
Total Expenditures	230,982	310,897	318,249
Unreserved Fund Balance - Dec. 31	111,927	50,960	XXXXXXXXXX
		Tax Required	138,293
		Delinquency Computation	2%
		Amount of 2014 Tax to be Levied	141,115

CDDO - Intellectual and Developmental Disabilities

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	21,810	87,351	98,298
Taxes & Shared Revenues			
Ad Valorem Tax	112,254	103,830	XXXXXXXXXXXX
Delinquent Tax	366	150	150
Motor Vehicle Tax	0	10,808	9,639
Recreational Vehicle & Excise Tax	0	202	172
16/20 Ton Vehicle Tax	0	279	270
State Aid Grant	130,127	130,126	120,126
Admin IDD	158,476	172,332	172,332
Medicare - Basis Fee	9,000	10,000	10,000
County Appropriation	0	0	0
Other	0	0	0
Current Revenues	410,223	427,727	312,689
Total Resources Available	432,033	515,078	410,987
Expenditures:			
Personnel	67,480	106,600	106,600
Fringe Benefits	18,246	19,750	19,750
Contractual Services	21,972	22,000	22,000
Commodities	1,697	22,430	22,430
Capital Outlay	1,137	1,000	1,000
Agency Appropriations	234,150	245,000	345,000
Total Expenditures	344,682	416,780	516,780
Unreserved Fund Balance - Dec. 31	87,351	98,298	XXXXXXXXXXXX
		Tax Required	105,793
		Delinquency Computation	2%
		Amount of 2014 Tax to be Levied	107,952

DEBT SERVICE

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	3,368	7,718	7,718
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXXXX
Delinquent Tax	15		0
Motor Vehicle Tax	0		0
Recreational Vehicle & Excise Tax	0		0
16/20 Ton Vehicle Tax	0		0
Interest Earnings	0		0
Bond Proceeds	1,955,020		
Revenues from Landfill Utility	364,696	884,775	870,775
Current Revenues	2,319,731	884,775	870,775
Total Resources Available	2,323,099	892,493	878,493
Expenditures			
Bond principal	280,000	700,000	700,000
Bond interest & commission	84,726	184,775	170,775
Refunding bond escrow	1,938,687		
Bond Issuance costs	11,968	0	0
Total Expenditures	2,315,381	884,775	870,775
Unreserved Fund Balance - Dec. 31	7,718	7,718	7,718

COURT TRUSTEE PROGRAM

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	169,161	214,779	190,079
Revenues:			
Fees & State Reimb.	510,856	375,000	375,000
Reimb.	5,382	200	200
Current Revenues	516,238	375,200	375,200
Total Resources Available	685,399	589,979	565,279
Expenditures:			
Personal Services	406,794	353,700	353,700
Contractual Services	56,425	41,700	41,700
Commodities	7,315	3,500	3,500
Capital Outlay	86	1,000	1,000
Total Expenditures	470,620	399,900	399,900
Unreserved Fund Balance - Dec. 31	214,779	190,079	165,379

E911 - Telephone Tax (Fund 12)

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	312,803	232,167	0
Revenues:			
Tax \$.75 per telephone line	0		0
Tax Cellular	0		0
Transfers In	76,614		0
Current Revenues	76,614	0	0
Total Resources Available	389,417	232,167	0
Expenditures:			
Contractual Services	148,752	168,167	0
Commodities	8,498	24,000	0
Capital Outlay	0	40,000	0
Total Expenditures	157,250	232,167	0
Unreserved Fund Balance - Dec. 31	232,167	0	0

Telephone Tax E911 (Est. 2012; Fund 27)

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	150,103	325,010	316,510
Revenues:			
Tax \$.53 per line	187,552		
Miscellaneous	0		0
Current Revenues	187,552	0	0
Total Resources Available	337,655	325,010	316,510
Expenditures:			
Contractual Services	12,645	8,500	249,000
Commodities	0		
Capital Outlay	0		
Total Expenditures	12,645	8,500	249,000
Unreserved Fund Balance - Dec. 31	325,010	316,510	67,510

SPECIAL ALCOHOL FUND

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	9,880	10,499	2,099
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	9,019		8,250
Total Resources Available	18,899	10,499	10,349
Expenditures:			
Contractual Services			
- Omega House	2,800	0	0
- Prairie View	2,800	2,800	2,800
- Other	2,800	5,600	5,600
Total Expenditures	8,400	8,400	8,400
Unreserved Fund Balance - Dec. 31	10,499	2,099	1,949

SPECIAL PARK AND RECREATION

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	40,143	40,641	25,641
Revenues:			
Local Alcoholic Liquor Tax	4,718		
Total Resources Available	44,861	40,641	25,641
Expenditures:			
Old Mill Museum & Park	4,220	15,000	25,000
Funding for Cities	0	0	0
Total Expenditures	4,220	15,000	25,000
Unreserved Fund Balance - Dec. 31	40,641	25,641	641

TECHNOLOGY FUND - Reg. Of Deeds

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	101,907	118,229	115,829
Revenues:			
Fees	47,616	48,500	48,500
Interest Income			
Current Revenues	47,616	48,500	48,500
Total Resources Available	149,523	166,729	164,329
Expenditures:			
Personnel	0	0	0
Contractual	30,715	15,000	77,439
Commodities	579	25,500	25,500
Capital Outlay	0	10,400	10,400
Total Expenditures	31,294	50,900	113,339
Unreserved Fund Balance - Dec. 31	118,229	115,829	50,990

TECHNOLOGY FUND - County Treasurer

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	0	0	0
Revenues:			
Fees	0	0	12,000
Interest Income			
Current Revenues	0	0	12,000
Total Resources Available	0	0	12,000
Expenditures:			
Personnel	0	0	0
Contractual	0	0	6,000
Commodities	0	0	6,000
Capital Outlay	0	0	0
Total Expenditures	0	0	12,000
Unreserved Fund Balance - Dec. 31	0	0	0

TECHNOLOGY FUND - County Clerk

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	0	0	0
Revenues:			
Fees	0	0	12,000
Interest Income			
Current Revenues	0	0	12,000
Total Resources Available	0	0	12,000
Expenditures:			
Personnel	0	0	0
Contractual	0	0	6,000
Commodities	0	0	6,000
Capital Outlay	0	0	0
Total Expenditures	0	0	12,000
Unreserved Fund Balance - Dec. 31	0	0	0

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

	2013 Actual	**2014** Budget/Est.	**2015** Budget
Unreserved Fund Balance - Jan. 1	152,520	220,485	125,485
Revenues:			
Special Assessments	1,610,021	1,625,000	1,625,000
Delinquent Tax	47,224	20,000	20,000
Current Revenues	1,657,245	1,645,000	1,645,000
Total Resources Available	1,809,765	1,865,485	1,770,485
Expenditures			
Contractual Services	1,500,000	1,650,000	1,650,000
Transfer to Remediation Fund	89,280	90,000	91,000
Total Expenditures	1,589,280	1,740,000	1,741,000
Unreserved Fund Balance - Dec. 31	220,485	125,485	29,485

INSURANCE RESERVE FUND K.S.A. 12-2615	**2013** 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	**2013** Actual
Unreserved Fund Balance - Jan. 1	1,908,393
Revenues:	
Transfer from Pubic Works	450,000
Other	
Total Resources Available	2,358,393
Expenditures	0
Unreserved Fund Balance - Dec. 31	2,358,393

SPECIAL MACHINERY AND EQUIP. K.S.A. 68-141g	**2013** 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	**2013** Actual
Unreserved Fund Balance - Jan. 1	884,564
Revenues:	
Transfer from General Fund	0
Donations	0
Total Resources Available	884,564
Expenditures	246,852
Unreserved Fund Balance - Dec. 31	637,712

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2013** Actual
Unreserved Fund Balance - Jan. 1	919,683
Revenues:	
Transfer from General Fund	0
Reimbursements	0
Insurance	41,363
Total Resources Available	961,046
Total Expenditures	44,989
Unreserved Fund Balance - Dec. 31	916,057

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2013** Actual
Unreserved Fund Balance - Jan. 1	206,185
Revenues:	
Transfer from Noxious Weed	12,000
Sale of Surplus Property	0
Interest	0
Total Resources Available	218,185
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	218,185

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2013** Actual
Unreserved Fund Balance - Jan. 1	943,683
Revenues:	
Assessments	10,815
Transfer from Special Landfill '05 & '06	89,280
Interest	0
Total Resources Available	1,043,778
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,043,778

Notice of Hearing -- 2015 Budget

The governing body of McPherson County, Kansas will meet on August 18, 2014 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 2014 Tax to be Levied (as shown below) establish the maximum limits of the 2015 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

Fund	2013		2014		PROPOSED BUDGET 2015		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2014 Tax to be Levied	Est. Tax Rate*
General	7,638,225	9.877	8,001,647	10.594	8,595,932	3,600,995	9.970
Community Corrections	931,674	0	954,920	0	1,000,112	0	0
Public Works	5,988,740	13.623	6,496,398	12.872	6,203,200	4,482,061	12.410
Health	665,328	0.535	729,038	0.521	738,506	184,391	0.511
Employee Benefits	2,174,889	6.415	2,532,400	5.566	2,726,520	2,384,549	6.602
Noxious Weed	230,982	0.467	310,897	0.337	318,249	141,115	0.391
Comm. Developmental Svcs.	344,682	0.338	416,780	0.300	516,780	107,952	0.299
Debt Service	2,315,381	0	884,775	0	870,775	0	0
Court Trustee Fund	470,620	0	399,900	0	399,900	0	0
E911 Telephone Tax Fund	157,250	0	232,167	0	0	0	0
Telephone Tax (2012)	12,645	0	8,500	0	249,000	0	0
Tech Fund - Register of Deeds	31,294	0	50,900	0	113,339	0	0
Tech Fund - County Treasurer	0	0	0	0	12,000	0	0
Tech Fund - County Clerk	0	0	0	0	12,000	0	0
Special Alcohol	8,400	0	8,400	0	8,400	0	0
Special Park & Recreation	4,220	0	15,000	0	25,000	0	0
Special Landfill	1,588,605	0	1,740,000	0	1,741,000	0	0
Capital Improvement Reserve	246,852	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	44,989	xx	xx	xx	xx	xx	xx
County Totals	22,854,776	31.255	22,781,722	30.190	23,530,713	10,901,063	30.183
Less: Transfers	462,000		24,000		504,000		
Net Expenditures	22,392,776		22,757,722		23,026,713		
Total Tax Levied	10,555,357		10,682,034		10,901,063		
Assessed Valuation	337,753,422		353,851,309		361,167,981		
Outstanding Indebtedness, as of January 1,	2012		2013		2014		
General Obligation Bonds	2,475,000		2,200,000		7,050,000		

* Tax Rates are expressed in mills.

Cathy Schmidt, County Clerk

Notice of Hearing -- 2015 Budget

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The Expenditures and the Amount of 2014 Tax to be Levied (as shown below) establish the maximum limits of the 2015 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	2013		2014		PROPOSED BUDGET 2015		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2014 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General	119,859	6.676	118,000	6.040	128,000	100,437	6.019
#1 Ambulance	134,208	3.941	130,750	4.624	138,250	77,268	4.630
#1 Fire - Special Equipment	20,000	xx	xx	xx	xx	xx	xx
#1 Ambulance - Capital Eq.	0	xx	xx	xx	xx	xx	xx
#2 General	37,529	3.446	64,500	4.090	64,500	50,390	3.232
#2 Ambulance	42,662	0.000	50,200	0.000	78,500	44,364	2.846
#2 Fire - Special Equipment	34,748	xx	xx	xx	xx	xx	xx
#2 Ambulance - Special Eq.	0	xx	xx	xx	xx	xx	xx
#3 General	120,180	5.410	129,380	5.408	129,000	125,018	5.478
#3 Fire - Special Equipment	0	xx	xx	xx	xx	xx	xx
#4 General	44,902	5.617	46,900	5.614	50,000	46,115	6.133
#4 Sp. Equipment	300	xx	xx	xx	xx	xx	xx
#5 General	156,593	4.266	167,350	4.266	168,000	149,358	4.260
#5 Fire - Special Equipment	65,271	xx	xx	xx	xx	xx	xx
#6 General	11,194	4.033	33,450	4.018	59,300	40,275	7.070
#6 Sp. Equipment	100	xx	xx	xx	xx	xx	xx
#7 General	134,089	2.718	136,000	3.134	196,750	120,932	5.133
#7 Sp. Equipment	95,205	xx	xx	xx	xx	xx	xx
#8 General	50,701	4.413	63,600	4.376	73,600	58,800	4.355
#8 Sp. Equipment	0	xx	xx	xx	xx	xx	xx
#9 General	193,189	9.022	194,600	10.023	229,000	206,117	9.886
#9 Sp. Equipment	55,000	xx	xx	xx	xx	xx	xx
#10 General	16,706	3.460	17,100	3.599	17,418	15,282	3.571

* Tax Rates are expressed in mills.

Cathy Schmidt County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss
Stacey Diederich
Being first duly sworn, deposes and says: That she is
Assistant Business Clerk of the

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:
1 insertions, the first publication being

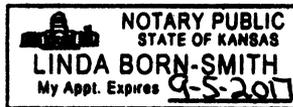
August 6, 2014

subsequent publications being made on the following dates:

Stacey Diederich

Subscribed and sworn to before me 17th day of

September 2014



Linda Born-Smith Linda Born-Smith
Notary Public

My commission expires : September 05, 2017

Total Amount of Publication \$ 97.65

Description: Budget Heavy
Legal publication

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Stacey Diederich

Subscribed and sworn to before me 17th day of

September, 2014



Linda Born-Smith Linda Born-Smith
Notary Public

My commission expires : September 05, 2017

Total Amount of Publication \$ 110.25

Description:

Budget Hearing
Legal Fees