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 2019; and (3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

			2019 ADOPTED BUDGET		
TABLE OF CONTENTS:		Page No.	Expenditures	Amount of 2018 Tax to be Levied	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation of MVT, RVT & 16/20M Veh		3			
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Statement of Indebtedness		4			
Statement of Conditional Lease, etc.		4			
Fund	K.S.A.				
General	79-1962	5 - 9	11,576,083	7,620,973	
Public Works	68-518c	10	6,561,320	4,036,695	
Health	65-204	10-11	749,325	79,137	
Employee Benefits		12	2,647,500	2,132,667	
Noxious Weed	2-1318	12	327,290	191,992	
Comm. Developmental Svc.		13	471,735	51,020	
Debt Service		13	655,950	0	
Community Corrections		14	1,077,531	0	
Court Trustee Fund		14	328,993	0	
Telephone Tax - Est. 2012		14	347,000	0	
Special Alcohol		15	16,000	0	
Special Park & Recreation		15	20,000	0	
Technology Fund - Register of Deeds		15	78,000	0	
Technology Fund - County Clerk		16	11,100	0	
Technology Fund - County Treasurer		16	17,047	0	
Special Landfill		16	1,657,000	0	
Insurance Reserve		17	XX	XX	
Special Highway Improvement		17	XX	XX	
Special Machinery & Equipment		17	XX	XX	
Capital Improvement Reserve		17	XX	XX	
Capital Equipment Reserve		18	XX	XX	
Noxious Weed Capital Outlay		18	XX	XX	
Landfill Remediation Fund		18	XX	XX	
War Memorial Reserve		18	XX	XX	
TOTAL COUNTY			26,541,874	14,112,484	
Publication		19 & 20			
Resolution					
Final Assessed Valuation					

Municipal Accounting Use Only
Reviewed by
Follow-up Yes No

Attest: Aug. 7, 2018

Hollie D Melroy
Hollie Melroy, County Clerk

McPHERSON COUNTY COUNTY CLERK KANSAS

Governing Body

Computation to Determine Limit for 2019

Base Levy

1)	Total Tax Levy Amount (Dollars) in 2018 (From 2018 Budget - Certificate Page)			12,998,115

Percentage Adjustments

2)	CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 1 --- Net Tax Levy)			181,974
3)	Value of New Improvements (From June 15th County Clerk Valuation Document) (Included both New Construction and remodel/Renovations Gains)		2,741,210	
4)	2018 Personal Property Valuation (From June 15th County Clerk Valuation Document)	22,655,328		
	2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	23,512,634		
	Increase in Total Personal Property Valuations (cannot be less than zero)		0	
5)	Real Property which has Change in Use (From June 15th County Clerk Valuation Document)		603,487	
6)	Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		0	
6a)	Expiration of TIF district, RHID, NRD or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base)		0	
7)	Total Assessed Value of Adjustments		3,344,697	
8)	Total Assessed Valuation - June 15, 2018 (From June 15th County Clerk Valuation Document)		450,973,567	
9)	Adjustment Percentage (Line 7 / (line 8 - Line 7)		0.7472%	
13)	Dollar Value of Adjustments (Line 1 Multiplied by Line 9 Percentage)			97,122
	Technology Fund - County Clerk			
	Tect Total Percentage Adjustments			279,096

Increased Tax Revenues Adjustment

15)	Property Tax Revenues Spent on Debt Service in 2019 Budget			0
16)	Property Tax Revenues Spent PBC and Lease Payments; incurred prior to July 1, 2016			0
17)	Property Tax Revenues Spent on Special Assessments in 2019 Budget			0
18)	Property Tax Revenues Spent on Courty Judgments or Settlements and Associated Legal Costs in 2019 Budget			0
19)	Property Tax Revenues spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2019 Budget			0
20)	Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget			0
21)	Law Enforcement Expenses - 2019 Budget (Do not include bldg constr or remodeling costs)	4,833,671		
	Law Enforcement Expenses - 2018 Budget (Do not include bldg constr or remodeling costs)	3,553,605		
	CPI Adjustment - 1.4%	49,750		
	Law Enforcement Expenses - 2018 Budget (Indexed by CPI)		3,603,355	
	Increased Law Enforcement Expense in 2019 Budget			1,230,316
22)	Fire Protection Expenses --- NONE			
23)	Emergency Medical Expenses - 2019 Budget (Do not include bldg constr or remodeling costs)	630,452		
	Emergency Medical Expenses - 2018 Budget (Do not include bldg constr or remodeling costs)	605,452		
	CPI Adjustment - 1.4%	8,476		
	Emergency Medical Expenses - 2018 Budget (Indexed by CPI)		613,928	
	Increased Emergency Medical Expense			16,524
	Total Computed Tax Levy			14,524,050

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

2018 Funds with a Levy (2017 Tax - Levies)	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RV & Excise	16/20M Veh.	Commercial	Watercraft
General	5,660,385	429,514	9,957	8,637	33,180	3,170
Road & Bridge	5,311,822	403,065	9,344	8,105	31,137	2,975
Health	178,082	13,513	313	272	1,044	100
Noxious Weed	164,963	12,518	290	252	967	92
CDDO	118,257	8,973	208	180	693	66
Employee Benefit	1,564,605	118,723	2,752	2,387	9,171	876
TOTAL	12,998,114	986,306	22,865	19,833	76,193	7,279

0.075881
MVT Factor

0.001759
RVT Factor

0.001526
16/20M Factor

0.005862
16/20M Factor

0.000560
Factor

Note: Only allocated to funds that had a tax levy in 2017.

SCHEDULE OF TRANSFERS

Fund Transferred From:	Fund Transferred To:	Amount 2017	Amount 2018	Amount 2019	Statute
General	Capital Improvement Res.	$ 450,000	$ 450,000	$ 500,000	19-120
Technology Fund - County C	Capital Equipment Res.	225,000	225,000	245,000	19-119
Technology Fund - County T	General	13,760	-	-	8.145
Reg. of Deeds Technology	General	78,000			28-115a
Public Works	Hwy Improvement Res.	300,000	-	-	68-590
Public Works	Hwy Equipment Res.	300,000	-	-	68-141g
Noxious Weeds	Nox. Weeds Eq. Res.	36,000	24,000	24,000	2-1318
TOTAL		$ 1,402,760	$ 699,000	$ 769,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1-1-2018	Date Due		Amount Due 2018		Amount Due 2019	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O.Refunding - Series 2016 -- B I # 005072616845										
Transfer Station	7/26/2016	2 - 4%	7,050,000	4,365,000	February		62,250		52,975	
					August	August	62,250	745,000	52,975	550,000

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 .									

Technology Fund - County Clerk

GENERAL FUND	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	1,596,396	1,429,136	176,930
Taxes			
Ad Valorem Tax	4,205,205	5,547,200	XXXXXXXXXXXX
Delinquent Tax	41,577	49,000	40,000
Motor Vehicle Tax	374,094	336,614	325,000
Recreational Vehicle & Excise Tax	8,625	7,231	7,100
16/20 Ton Vehicle Tax	9,108	8,700	6,800
Commercial Motor Vehicle Tax	29,027	25,160	24,000
Watercraft Tax	2,200	2,494	2,100
Intangibles Tax	131,562	119,000	0
Local Sales Tax	2,177,398	2,153,000	2,100,000
Intergovernmental Revenue			
Mineral Production Tax	2,645	2,500	2,500
Local Alcoholic Liquor Fund	6,462	6,000	6,000
State Grants - Part C Infant Toddler	108,095	99,915	89,000
USD 418 - KSDE Categorical-McKids	194,573	170,000	170,000
USD 418 - KSDE Transportation-McKids	3,655	7,000	7,000
Grants - Misc	2,238	0	0
EMA Assist & Medicaid	15,234	14,000	12,000
City of McP. - E911 & Police	447,379	465,300	485,000
Other	5,379	8,000	5,000
Charges for Services			
Prisoner Care & Civil Proc.	66,899	63,000	62,000
Other Charges	39,373	31,000	30,000
Licenses, Fees and Permits			
Mortgage, Recording & UCC Fees	368,054	343,000	242,500
Penalty and Interest	100,883	80,000	53,000
County Officers' Fees & Diversion	85,876	68,000	62,000
Other Permits and Licenses	53,954	54,800	52,000
Techr Gate Receipts - Old Mill Park	10,456	9,100	8,500
Technology Fund - County Treasurer			
Interest Earnings	129,755	110,000	70,000
Rent of Facilities & Property	54,156	45,000	40,000
Miscellaneous			
Surplus Property & Reimbursements	15,493	100	100
Old Mill Museum Sales & Misc.	14,819	8,100	8,000
Gifts and Donations	118,230	5,000	5,000
Other & Insurance Pmts	24,305	10,000	10,000
Transfers	98,969	84,000	6,000
Current Revenue	8,945,678	9,932,214	3,930,600
Total Resources Available	10,542,074	11,361,350	4,107,530

GENERAL FUND -- EXPENDITURES	Actual	**2018** Budget/Est.	**2019** Budget
Commissioners			
Personal Services	78,557	80,300	83,512
Contractual Services	5,184	7,500	7,500
Commodities	176	650	650
Capital Outlay			
Department Total	83,917	88,450	91,662
County Counselor			
Personal Services	31,200	31,200	32,448
Contractual Services	774	9,500	9,500
Commodities	0		
Capital Outlay	0		
Department Total	31,974	40,700	41,948
Administrator/Finance			
Personal Services	245,291	262,300	277,400
Contractual Services	4,661	7,810	7,810
Commodities	4,047	4,000	4,100
Capital Outlay		0	0
Department Total	253,999	274,110	289,310
Data Processing			
Personal Services	108,314	118,200	124,822
Contractual Services	79,445	103,000	86,330
Commodities	4,209	5,450	5,450
Capital Outlay	26,497	36,000	46,000
Department Total	218,465	262,650	262,602
Clerk			
Personal Services	160,973	167,000	164,300
Contractual Services	5,387	6,630	5,500
Commodities	583	1,250	1,200
Capital Outlay	0	0	0
Department Total	166,943	174,880	171,000
Election			
Personal Services	5,539	17,500	6,900
Contractual Services	31,428	59,990	40,000
Commodities	627	6,000	4,000
Capital Outlay	260	0	0
Department Total	37,854	83,490	50,900
Treasurer			
Personal Services	160,672	163,500	172,500
Contractual Services	25,615	25,980	26,060
Commodities	2,297	2,800	2,500
Capital Outlay	0	0	3,200
Department Total	188,584	192,280	204,260
Register of Deeds			
Personal Services	148,159	156,600	160,905
Contractual Services	7,467	9,460	9,460
Commodities	1,065	1,100	1,100
Capital Outlay	0	0	
Department Total	156,691	167,160	171,465

GENERAL FUND (Continued)	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Appraiser			
Personal Services	346,454	375,000	380,000
Contractual Services	50,877	38,730	39,430
Commodities	3,897	8,000	7,000
Capital Outlay	14,927	3,000	3,000
Department Total	416,155	424,730	429,430
Planning and Zoning/Sanitation			
Personal Services	89,466	94,500	98,280
Contractual Services	7,479	14,000	12,170
Commodities	1,703	3,050	3,240
Capital Outlay	0	1,000	1,000
Department Total	98,648	112,550	114,690
County Maintenance			
Personal Services	67,268	77,000	80,080
Contractual Services	1,431	11,590	11,590
Commodities	21,743	28,050	28,050
Capital Outlay	0	20,000	20,000
Department Total	90,442	136,640	139,720
Courthouse General			
Personal Services	0	0	0
Contractual Services	297,810	355,000	360,000
Commodities	4,413	6,500	7,000
Capital Outlay	3,638	200,000	8,500
Department Total	305,861	561,500	375,500
Bank Building			
Personal Services	0	0	0
Contractual Services	97,980	105,000	105,000
Commodities	32	6,000	6,000
Capital Outlay	0	40,000	200,000
Department Total	98,012	151,000	311,000
Emergency Management			
Personal Services	0	6,000	6,000
Contractual Services	21,128	28,400	28,500
Commodities	3,267	6,100	6,300
Capital Outlay	0	0	0
Department Total	24,395	40,500	40,800
Emergency Management-Communications			
Personal Services	699,455	794,500	829,041
Contractual Services	4,647	12,100	153,080
Commodities	5,581	8,300	8,300
E911 Tower Software		500,000	755,000
Capital Outlay	16,452	350,000	20,000
Department Total	726,135	1,664,900	1,765,421
Sheriff			
Personal Services	1,084,376	1,130,000	1,160,300
Contractual Services	178,172	201,040	210,150
Commodities	84,593	112,985	229,300
Capital Outlay	127,040	385,680	238,200
Department Total	1,474,181	1,829,705	1,837,950

GENERAL FUND (Continued)	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Jail			
Personal Services	710,136	748,500	772,000
Contractual Services	322,080	351,700	388,500
Commodities	51,492	49,200	50,200
Capital Outlay	99,827	20,000	39,600
Department Total	1,183,535	1,169,400	1,250,300
County Attorney, Victim/Witness			
Personal Services	360,042	362,800	462,800
Contractual Services	45,629	58,100	55,600
Commodities	11,268	19,000	19,000
Capital Outlay	5,460	3,600	3,600
Department Total	422,399	443,500	541,000
Unified Courts			
Personal Services	0	0	0
Contractual Services	174,192	191,340	201,690
Commodities	13,310	17,500	14,500
Capital Outlay	13,737	18,000	19,500
Department Total	201,239	226,840	235,690
Old Mill Park and Museum			
Personal Services	163,753	168,300	173,400
Contractual Services	56,174	56,825	56,975
Commodities	20,397	19,850	19,700
Capital Outlay	13,159	7,500	25,000
Department Total	253,483	252,475	275,075
4-H Fair			
Personal Services	0	0	0
Contractual Services	24,708	28,000	28,000
Commodities	0	1,000	1,000
Capital Outlay	0	5,000	5,000
Department Total	24,708	34,000	34,000
Infant Development			
Personal Services	223,889	261,200	285,610
Contractual Services	64,354	81,050	98,210
Commodities	4,723	3,800	3,800
Capital Outlay	5,434	0	2,750
Department Total	298,400	346,050	390,370
Crestwood Cemetery			
Contractual Services	3,489	5,000	5,000
Commodities	132	1,000	1,000
Total Department	3,621	6,000	6,000

GENERAL FUND (Continued)	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Nondepartmental			
City - County Airport	64,940	173,990	65,000
Economic Development	69,538	70,000	110,000
Coroner Fees	87,441	120,000	121,680
Ambulance	605,452	605,452	630,452
Special Fair	13,750	13,750	20,000
Soil Conservation	33,185	33,650	34,121
County Extension	289,921	293,980	298,096
Services for the Elderly	292,500	296,595	300,747
Mental Health	169,125	171,493	173,894
Domestic Violence/COVAP	11,500	11,500	11,500
STEPMC/Circles	15,000	15,000	15,000
Humane Society	20,500	20,500	20,500
Total Nondepartmental	1,672,852	1,825,910	1,800,990
Transfers To:			
Other	5,445		
Capital Improvement Reserve Fund	450,000	450,000	500,000
Capital Equipment Reserve Fund	225,000	225,000	245,000
Total Transfers	680,445	675,000	745,000
Total Expenditures	9,112,938	11,184,420	11,576,083
Unreserved Fund Balance - Dec. 31	1,429,136	176,930	XXXXXXXXXXX
		Tax Required	7,468,553
		Delinquency Computation	2%
		Amount of 2018 Tax to be Levied	7,620,973

PUBLIC WORKS	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	490,285	842,452	1,136,558
Revenues:			
Ad Valorem Tax	5,093,337	5,205,586	XXXXXXXXXXX
Delinquent Tax	47,286	36,500	36,500
Motor Vehicle Tax	414,585	407,700	403,065
Recreational Vehicle & Excise Tax	9,570	8,760	9,344
16/20 Ton Vehicle Tax	10,965	8,580	8,105
Commercial Motor Vehicle Tax	31,413	30,480	31,137
Watercraft Tax	0	2,850	2,975
Special City/County Highway	959,705	955,400	955,600
Charges for Services	45	50	75
Use of Property	770	1,000	1,000
Reimbursements	136,130	5,000	5,000
Surplus Property	9,151	15,000	15,000
Miscellaneous	12,573	5,000	1,000
Current Revenue	6,725,530	6,681,906	1,468,801
Total Resources Available	7,215,815	7,524,358	2,605,359
Expenditures:			
Personal Services	1,701,613	1,835,000	2,008,520
Contractual Services	789,289	647,600	647,600
Commodities	2,601,334	2,986,500	2,986,500
Capital Outlay	681,127	918,700	918,700
Transfer to:			
Special Highway Improvement	300,000		
Special Machinery and Equipment	300,000		
Total Expenditures	6,373,363	6,387,800	6,561,320
Unreserved Fund Balance - Dec. 31	842,452	1,136,558	XXXXXXXXXXX
		Tax Required	3,955,961
		Delinquency Computation	2%
		Amount of 2018 Tax to be Levied	4,036,695

HEALTH	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	272,326	330,397	217,499
Revenues:			
Ad Valorem Tax	174,776	174,521	XXXXXXXXXXX
Delinquent Tax	1,812	1,600	1,600
Motor Vehicle Tax	16,159	13,450	13,513
Recreational & Excise Tax	373	290	313
16/20 Ton Vehicle Tax	445	280	272
Commercial Motor Vehicle Tax	1,209	1,000	1,044
Watercraft Tax	0	100	100
Grants	168,635	169,696	168,830
Medicaid/KANCARE	48,985	30,000	37,000
Fees/Insurance	235,704	228,000	231,100
Miscellaneous	6,785	500	500
Current Revenues	654,883	619,437	454,272
Total Resources Available	927,209	949,834	671,770

HEALTH (continued) Expenditures	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Maternal & Infant (160)			
Contractual Services	873	7,200	6,750
Commodities	334	1,050	1,050
Program Total	1,207	8,250	7,800
Family Plannning (167)			
Contractual Services	17,732	34,050	35,150
Commodities	4,287	4,100	4,000
Program Total	22,019	38,150	39,150
Immunization Action Plan (171)			
Contractual Services	1,851	2,160	3,170
Commodities	228	560	800
Program Total	2,079	2,720	3,970
State Formula Grant (173)			
Contractual Services	146,417	150,920	156,100
Commodities	4,004	4,200	4,550
Program Total	150,421	155,120	160,650
Public Health Emergency Preparedness (176)			
Contractual Services	8,914	8,570	9,150
Commodities	2,397	2,200	1,900
Capital Outlay	1,089	5,000	1,700
Program Total	12,400	15,770	12,750
Ebola Response (180)			
Contractual Services	51	0	0
Commodities	1,941	0	0
Capital Outlay	2,304	0	0
Program Total	4,296	0	0
Women-Infants-Children -- WIC (183)			
Contractual Services	621	2,700	2,700
Commodities	1,389	2,400	2,300
Program Total	2,010	5,100	5,000
Other - Administration (189)			
Personal Services - all departments	348,142	380,375	394,055
Fringe Benefits	0	50,000	50,000
Contractual Services	35,450	44,700	45,050
Commodities	4,599	7,550	7,800
Capital Outlay	14,189	24,600	23,100
Program Total	402,380	507,225	520,005
Total Expenditures	596,812	732,335	749,325
Unreserved Fund Balance - Dec. 31	330,397	217,499	XXXXXXXXXXX
		Tax Required	77,555
		Delinquency Computation	2%
		Amount of 2018 Tax to be Levied	79,137

EMPLOYEE BENEFITS	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	844,164	1,237,448	408,576
Taxes & Shared Revenues:			
Ad Valorem Tax	2,552,159	1,533,313	XXXXXXXXXXX
Delinquent Tax	23,704	18,000	15,000
Motor Vehicle Tax	208,121	118,100	118,723
Recreational Vehicle & Excise Tax	4,807	2,540	2,752
16/20 Ton Vehicle Tax	5,744	2,500	2,387
Commercial Motor Vehicle Tax	15,564	8,800	9,171
Watercraft Tax	0	875	876
Reimbursements & Transfers	10,257	0	0
Current Revenues	2,820,356	1,684,128	148,911
Total Resources Available	3,664,520	2,921,576	557,487
Expenditures			
Unemployment Insurance K.S.A. 44-710e	19,233	21,000	22,500
Workmen's Compensation K.S.A. 44-505c	139,951	142,000	148,000
KPERS (Retirement) K.S.A. 74-4920	582,889	630,000	665,000
Social Security K.S.A. 40-2305	506,329	520,000	552,000
Medical & Dental Insurance	1,178,670	1,200,000	1,260,000
Payment for PTO		0	0
Total Expenditures	2,427,072	2,513,000	2,647,500
Unreserved Fund Balance - Dec. 31	1,237,448	408,576	XXXXXXXX
		Tax Required	2,090,013
		Delinquency Computation	2%
		Amount of 2018 Tax to be Levied	2,132,667

NOXIOUS WEED	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	73,633	48,504	13,549
Taxes & Shared Revenues			
Ad Valorem Tax	152,016	161,660	XXXXXXXX
Delinquent Tax	1,427	1,350	1,350
Motor Vehicle Tax	12,475	12,500	12,518
Recreational Vehicle & Excise Tax	288	265	290
16/20 Ton Vehicle Tax	341	260	252
Commercial Motor Vehicle Tax	935	930	967
Watercraft Tax	0	90	92
Sale of Chemicals & Labor	79,442	114,000	110,000
Use of Property	81	100	100
Misc - Rentals	20	20	20
Current Revenues	247,025	291,175	125,589
Total Resources Available	320,658	339,679	139,138
Expenditures			
Personal Services	105,240	110,070	115,000
Contractual Services	19,687	24,710	25,440
Commodities	108,400	162,350	162,350
Capital Outlay	2,827	5,000	500
Transfer to Noxious Weed Cap. Out. Fund	36,000	24,000	24,000
Total Expenditures	272,154	326,130	327,290
Unreserved Fund Balance - Dec. 31	48,504	13,549	XXXXXXXXXXX
		Tax Required	188,152
		Delinquency Computation	2%
		Amount of 2018 Tax to be Levied	191,992

CDDO - Intellectual and Developmental Disabilities	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	126,112	122,078	114,831
Taxes & Shared Revenues			
Ad Valorem Tax	80,477	115,892	XXXXXXXXXXX
Delinquent Tax	983	750	650
Motor Vehicle Tax	9,245	8,900	8,973
Recreational Vehicle & Excise Tax	214	190	208
16/20 Ton Vehicle Tax	259	185	180
Commercial Motor Vehicle Tax	688	670	693
Watercraft Tax	0	65	66
State Aid Grant	121,032	121,032	121,032
Admin Grant	155,701	155,701	155,701
Medicare - Basis Fee	18,990	19,300	19,400
Other		0	0
Current Revenues	387,589	422,685	306,904
Total Resources Available	513,701	544,763	421,735
Expenditures:			
Personnel	91,134	1,500	0
Fringe Benefits	20,929	200	0
Contractual Services	33,224	190,000	233,503
Commodities	3,493	200	200
Capital Outlay	4,811	0	0
Agency Appropriations - State	121,032	121,032	121,032
Agency Appropriations - Co	117,000	117,000	117,000
Total Expenditures	391,623	429,932	471,735
Unreserved Fund Balance - Dec. 31	122,078	114,831	XXXXXXXXXXX
		Tax Required	50,000
		Delinquency Computation	2%
		Amount of 2018 Tax to be Levied	51,020

DEBT SERVICE	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	8,911	8,911	8,911
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle & Excise Tax			0
16/20 Ton Vehicle Tax			0
Proceeds from GO Refunding			
Premium on sale of GO Refunding			
Interest Earnings			0
Revenues from Landfill Utility	865,168	870,000	655,950
Current Revenues	865,168	870,000	655,950
Total Resources Available	874,079	878,911	664,861
Expenditures			
Bond principal	725,000	745,000	550,000
Bond interest & commission	140,168	125,000	105,950
Bond Issuance costs		0	0
Payment Escrow agent - Refunding			
Total Expenditures	865,168	870,000	655,950
Unreserved Fund Balance - Dec. 31	8,911	8,911	8,911

COMMUNITY CORRECTIONS	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	98,281	86,469	57,288
Revenues:			
Federal Grants		0	
State Grants	952,209	980,000	993,258
Fees & Charges for Services	35,912	37,000	39,000
Other		6,000	6,000
Current Revenue	988,121	1,023,000	1,038,258
Total Resources Available	1,086,402	1,109,469	1,095,546
Expenditures:			
Personal Services	760,703	845,000	870,350
Contractual Services	223,800	190,000	190,000
Commodities	15,430	16,181	16,181
Capital Outlay	0	1,000	1,000
Total Expenditures	999,933	1,052,181	1,077,531
Unreserved Fund Balance - Dec. 31	86,469	57,288	18,015

COURT TRUSTEE PROGRAM	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	131,053	112,995	123,095
Revenues:			
Fees & State Reimb.	240,685	255,000	255,000
Fees - Collections	77,429	73,000	73,000
Misc.		0	0
Current Revenues	318,114	328,000	328,000
Total Resources Available	449,167	440,995	451,095
Expenditures:			
Personnel Services	205,475	207,100	211,254
Fringe Benefits	77,619	70,500	81,039
Contractual Services	25,152	27,600	22,600
Commodities	13,922	7,700	8,200
Capital Outlay	14,004	5,000	5,900
Total Expenditures	336,172	317,900	328,993
Unreserved Fund Balance - Dec. 31	112,995	123,095	122,102

Telephone Tax E911 (Est. 2012; Fund 27)	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	437,333	382,285	244,385
Revenues:			
Tax $.53 per line	196,492	197,100	197,100
Miscellaneous			0
Current Revenues	196,492	197,100	197,100
Total Resources Available	633,825	579,385	441,485
Expenditures:			
Contractual Services	204,936	335,000	347,000
Commodities	2,273		
Capital Outlay	44,331		
Total Expenditures	251,540	335,000	347,000
Unreserved Fund Balance - Dec. 31	382,285	244,385	94,485

SPECIAL ALCOHOL FUND	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	15,627	14,819	10,819
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	11,192	10,000	10,500
Total Resources Available	26,819	24,819	21,319
Expenditures:			
Contractual Services			
- Omega House	3,000	3,000	4,000
- Prairie View	6,000	8,000	8,000
- Valley Hope	3,000	3,000	4,000
Total Expenditures	12,000	14,000	16,000
Unreserved Fund Balance - Dec. 31	14,819	10,819	5,319

SPECIAL PARK AND RECREATION	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	27,470	26,932	23,894
Revenues:			
Local Alcoholic Liquor Tax	6,061	6,000	6,250
Total Resources Available	33,531	32,932	30,144
Expenditures:			
Old Mill Museum & Park	0	9,038	20,000
Funding for Cities	0	0	0
Total Expenditures	6,599	9,038	20,000
Unreserved Fund Balance - Dec. 31	26,932	23,894	10,144

TECHNOLOGY FUND - Reg. Of Deeds	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	156,966	97,793	84,293
Revenues:			
Fees	41,824	42,500	43,000
Interest Income			
Current Revenues	41,824	42,500	43,000
Total Resources Available	198,790	140,293	127,293
Expenditures:			
Personnel	0	7,000	7,000
Contractual	21,423	26,500	46,500
Commodities	1,574	2,500	4,500
Capital Outlay	0	20,000	20,000
Transfer - To General	78,000	0	0
Total Expenditures	100,997	56,000	78,000
Unreserved Fund Balance - Dec. 31	97,793	84,293	49,293

TECHNOLOGY FUND - County Clerk	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	17,615	5,783	1,000
Revenues:			
Fees	10,480	10,000	10,100
Interest Income			
Current Revenues	10,480	10,000	10,100
Total Resources Available	28,095	15,783	11,100
Expenditures:			
Personnel		0	0
Contractual		2,000	2,000
Commodities			
Capital Outlay	22,312	12,783	9,100
Total Expenditures	22,312	14,783	11,100
Unreserved Fund Balance - Dec. 31	5,783	1,000	0

TECHNOLOGY FUND - County Treasurer	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	17,203	25,447	6,947
Revenues:			
Fees	10,432	10,000	10,100
Interest Income			
Current Revenues	10,432	10,000	10,100
Total Resources Available	27,635	35,447	17,047
Expenditures:			
Personnel		0	0
Contractual		25,500	12,047
Commodities	200	0	0
Capital Outlay	1,988	3,000	5,000
Total Expenditures	2,188	28,500	17,047
Unreserved Fund Balance - Dec. 31	25,447	6,947	0

SPECIAL LANDFILL K.S.A. -19-2662	**2017** Actual	**2018** Budget/Est.	**2019** Budget
Unreserved Fund Balance - Jan. 1	974	7,974	3,000
Revenues:			
Special Assessments	1,655,631	1,633,000	1,632,000
Delinquent Tax	22,039	20,000	22,000
Current Revenues	1,677,670	1,653,000	1,654,000
Total Resources Available	1,678,644	1,660,974	1,657,000
Expenditures			
Contractual Services	1,669,000	1,657,974	1,657,000
Refunds	1,670	0	0
Total Expenditures	1,670,670	1,657,974	1,657,000
Unreserved Fund Balance - Dec. 31	7,974	3,000	0

INSURANCE RESERVE FUND K.S.A. 12-2615	**2017** Actual
Unreserved Fund Balance - Jan 1	1,049,749
Revenues:	
Transfer from General Fund	
Transfer from Emp. Ben. Fund	
Interest	
Total Resources Available	1,049,749
Expenditures	
Unreserved Fund Balance - Dec. 31	1,049,749

SPECIAL HIGHWAY IMPROVEMENT K.S.A. 68-590	**2017** Actual
Unreserved Fund Balance - Jan. 1	1,886,693
Revenues:	
Transfer from Pubic Works	300,000
A/R McPherson City	200,000
Other - Fed Funds Exchange	213,996
Total Resources Available	2,600,689
Expenditures	555,288
Unreserved Fund Balance - Dec. 31	2,045,401

SPECIAL MACHINERY AND EQUIP. K.S.A. 68-141g	**2017** Actual
Unreserved Fund Balance - Jan. 1	615,925
Revenues:	
Transfer from Road & Bridge	300,000
Interest	
Total Resources Available	915,925
Expenditures	0
Unreserved Fund Balance - Dec. 31	915,925

CAPITAL IMPROVEMENT RESERVE K.S.A. 19-120	**2017** Actual
Unreserved Fund Balance - Jan. 1	464,827
Revenues:	
Transfer from General Fund	450,000
Donations	
Total Resources Available	914,827
Expenditures	0
Unreserved Fund Balance - Dec. 31	914,827

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2017** Actual
Unreserved Fund Balance - Jan. 1	1,061,057
Revenues:	
Transfer from General Fund	225,000
Reimbursements	10,200
Insurance	
Total Resources Available	1,296,257
Total Expenditures	302,552
Unreserved Fund Balance - Dec. 31	993,705

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2017** Actual
Unreserved Fund Balance - Jan. 1	290,185
Revenues:	
Transfer from Noxious Weed	36,000
Sale of Surplus Property	
Interest	
Total Resources Available	326,185
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	326,185

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2017** Actual
Unreserved Fund Balance - Jan. 1	1,268,239
Revenues:	
Assessments	
Landfill Assessment	
Interest	
Total Resources Available	1,268,239
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,268,239

War Memorial	**2017** Actual
Unreserved Fund Balance - Jan. 1	3,336
Revenues:	
Donations	
Interest	0
Total Resources Available	3,336
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	3,336

Notice of Hearing -- 2019 Budget

The governing body of McPherson County, Kansas will meet on July 30, 2018 at 9:30 A.M., at 122 West Marlin, 5th Floor, McPherson, KS. 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 2018 Tax to be Levied (as shown below) establish the maximum limits of the 2019 Budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2017		2018		PROPOSED BUDGET 2019		
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2018 Tax to be Levied	Est. Tax Rate*
General	9,112,938	10.346	11,184,420	12.976	11,576,083	7,620,973	16.899
Public Works	6,373,363	12.531	6,387,800	12.177	6,561,320	4,036,695	8.951
Health	596,812	0.430	732,335	0.408	749,325	79,137	0.175
Employee Benefits	2,427,072	6.279	2,513,000	3.587	2,647,500	2,132,667	4.729
Noxious Weed	272,154	0.374	326,130	0.378	327,290	191,992	0.426
Comm. Developmental Svcs.	391,623	0.198	429,932	0.271	471,735	51,020	0.113
Debt Service	865,168	0	870,000	0	655,950	0	0
Community Corrections	999,933	0	1,052,181	0	1,077,531	0	0
Court Trustee Fund	336,172	0	317,900	0	328,993	0	0
Telephone Tax (2012)	251,540	0	335,000	0	347,000	0	0
Special Alcohol	12,000	0	14,000	0	16,000	0	0
Special Park & Recreation	6,599	0	9,038	0	20,000	0	0
Tech Fund - Register of Deeds	100,997	0	56,000	0	78,000	0	0
Tech Fund - County Clerk	22,312	0	14,783	0	11,100	0	0
Tech Fund - County Treasurer	2,188	0	28,500	0	17,047	0	0
Special Landfill	1,670,670	0	1,657,974	0	1,657,000	0	0
Insurance Reserve	xx	xx	xx	xx	xx	xx	xx
Special Highway Improvement	555,288	xx	xx	xx	xx	xx	xx
Special Machinery & Equip.	-	xx	xx	xx	xx	xx	xx
Noxious Weeds Cap. Equip.	-	xx	xx	xx	xx	xx	xx
Capital Improvement Reserve	-	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	302,552	xx	xx	xx	xx	xx	xx
County Totals	24,299,381	30.158	25,928,993	29.797	26,541,874	14,112,484	31.293
Less: Transfers	1,402,760		699,000		769,000		
Net Expenditures	22,896,621		25,229,993		25,772,874		
Total Tax Levied	12,485,978		12,998,115		XXXXX		
Assessed Valuation	414,034,758		436,218,805		450,973,567		
Outstanding Indebtedness, as of January 1,	2017		2018		2019		
General Obligation Bonds	5,090,000		4,365,000		3,620,000		

* Tax Rates are expressed in mills.

Hollie Melroy

County Clerk

Notice of Hearing -- 2019 Budget

The governing body of McPherson County, Kansas will meet on July 30, 2018 at 9:30 A.M., at 122 West Marlin, 5th Floor, McPherson, KS. 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 2018 Tax to be Levied (as shown below) establish the maximum limits of the 2019 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	2017		2018		PROPOSED BUDGET 2019		
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2018 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General	125,166	6.670	124,500	6.252	125,500	107,653	5.968
#1 Ambulance	155,888	5.160	166,500	4.512	151,500	90,231	5.002
#1 Fire - Special Equipment	0	xx		xx	xx	xx	xx
#1 Ambulance - Capital Eq.	0	xx		xx	xx	xx	xx
#2 General	62,279	3.076	90,500	3.477	90,500	72,644	2.822
#2 Ambulance	110,951	2.857	117,100	2.443	129,000	77,378	3.006
#2 Fire - Special Equipment	10,000	xx		xx	xx	xx	xx
#2 Ambulance - Special Eq.	0	xx		xx	xx	xx	xx
#3 General	157,580	4.506	169,580	4.730	181,580	174,635	4.726
#3 Fire - Special Equipment	0	xx		xx	xx	xx	xx
#4 General	64,396	6.195	59,100	6.193	60,700	54,845	6.131
#4 Sp. Equipment	5,000	xx		xx	xx	xx	xx
#5 General	182,329	4.148	189,000	4.074	201,500	183,877	4.052
#5 Fire - Special Equipment	227,712	xx		xx	xx	xx	xx
#6 General	44,042	7.535	81,500	10.041	87,700	53,809	8.069
#6 Sp. Equipment	100	xx		xx	xx	xx	xx
#7 General	242,459	4.295	218,250	4.483	301,200	139,112	3.982
#7 Sp. Equipment	0	xx		xx	xx	xx	xx
#8 General	82,686	5.320	101,500	4.851	103,000	89,801	5.124
#8 Sp. Equipment	0	xx		xx	xx	xx	xx
#9 General	238,352	10.201	257,500	10.238	260,750	240,589	10.239
#9 Sp. Equipment	307,500	xx		xx	xx	xx	xx
#10 General	19,705	3.820	20,750	3.839	22,100	18,147	3.503

* Tax Rates are expressed in mills.

Hollie Melroy

County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,
ss, April Neufeldt.
Being first duly sworn, deposes and says: That she is the Business Office 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, July 12, 2018, subsequent publications being made on the following dates:

Signature: April Neufeldt.
Job Title: Business Office Clerk

Subscribed and sworn to, before me, on the 12 day of July 2018.

NOTARY PUBLIC
STATE OF KANSAS
LINDA BORN-SMITH
My Appt. Expires 9-5-2021

Name: Linda Born-Smith.
Notary Public
My commission expires: Sept 5, 2021.

Total Amount of Publication: $ 80.33.

Description: Notice of Hearing
2019 Budget
Fire Districts

LEGAL PUBLICATION

Notice of Hearing – 2019 Budget

ody of McPherson County, Kansas will meet on July 30, 2018 at 9:30 A.M., at 122 West Marlin, 5th Floor, McPherson, KS. ansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the levied.

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BUDGET SUMMARY

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TS	2017		2018		PROPOSED BUDGET 2019		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2018 Tax to be Levied	Est. Tax Rate*
	125,166	6.670	124,500	6.252	125,500	107,653	5.968
	155,868	5.160	156,500	4.512	151,500	90,231	5.002
pment	0	xx		xx	xx	xx	xx
al Eq.	0	xx		xx	xx	xx	xx
	62,279	3.076	90,500	3.477	90,500	72,644	2.822
	110,951	2.857	117,100	2.443	129,000	77,376	3.006
pment	10,000	xx		xx	xx	xx	xx
al Eq	0	xx		xx	xx	xx	xx
	157,580	4.506	169,580	4.730	181,580	174,635	4.726
pment	0	xx		xx	xx	xx	xx
	84,396	6.195	59,100	6.193	60,700	54,845	6.131
	5,000	xx		xx	xx	xx	xx
	182,329	4.148	189,000	4.074	201,500	183,877	4.052
pment	227,712	xx		xx	xx	xx	xx
	44,042	7.535	81,500	10.041	87,700	53,809	8.069
	100	xx		xx	xx	xx	xx
	242,459	4.295	218,250	4.483	301,200	139,112	3.982
	0	xx		xx	xx	xx	xx
	82,686	5.320	101,500	4.851	103,000	88,801	5.124
	0	xx		xx	xx	xx	xx
	238,352	10.201	257,500	10.238	260,750	240,589	10.239
	307,500	xx		xx	xx	xx	xx
	19,705	3.820	20,750	3.839	22,100	18,147	3.503

sed in mills.

ublished in The McPherson Sentinel Thursday, July 12, 2018 (075)

AFFIDAVIT OF PUBLICATION

LEGAL PUBLICATION

Notice of Hearing -- 2019 Budget

ty of McPherson County, Kansas will meet on July 30, 2018 at 9:30 A.M., at 122 West Marlin, 5th Floor, McPherson, KS. ass for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the ved.

et information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas ble at this hearing.

BUDGET SUMMARY

es and the Amount of 2018 Tax to be Levied (as shown below) establish the maximum limits of the 2019 Budget. The in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2017		2018		PROPOSED BUDGET 2019		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2018 Tax to be Levied	Est. Tax Rate*
	9,112,938	10.346	11,184,420	12.976	11,578,063	7,620,973	18.899
	6,373,383	12.531	6,387,600	12.177	6,561,320	4,036,695	8.951
	596,812	0.430	732,335	0.408	749,325	79,137	0.175
	2,427,072	6.279	2,513,000	3.587	2,647,500	2,132,667	4.729
	272,154	0.374	326,130	0.378	327,290	191,992	0.426
Svcs.	391,623	0.198	429,932	0.271	471,735	51,020	0.113
	865,168	0	870,000	0	855,950	0	0
	999,933	0	1,052,181	0	1,077,531	0	0
	338,172	0	317,900	0	328,993	0	0
	251,540	0	335,000	0	347,000	0	0
	12,000	0	14,000	0	16,000	0	0
ion	6,599	0	9,038	0	20,000	0	0
f Deeds	100,897	0	56,000	0	78,000	0	0
erk	22,312	0	14,783	0	11,100	0	0
easurer	2,188	0	26,500	0	17,047	0	0
	1,870,670	0	1,657,974	0	1,657,000	0	0
	xx	xx	xx	xx	xx	xx	xx
vement	555,286	xx	xx	xx	xx	xx	xx
quip.	-	xx	xx	xx	xx	xx	xx
quip.	-	xx	xx	xx	xx	xx	xx
eserve	-	xx	xx	xx	xx	xx	xx
erve	302,552	xx	xx	xx	xx	xx	xx
	24,299,381	30.158	25,928,993	29.797	26,541,874	14,112,484	31.293
	1,402,760		699,000		789,000		
	22,896,621		25,229,993		25,772,874		
	12,465,978		12,998,115		XXXXX		
	414,034,758		436,218,805		450,973,567		
ess,	2017		2018		2019		
ds	5,090,000		4,365,000		3,620,000		

sed in mills.

ublished in The McPherson Sentinel Thursday, July 12, 2018 (074)

STATE OF KANSAS, COUNTY OF MCPHERSON, ss, April Neufeldt.

Being first duly sworn, deposes and says: That she is the Business Office 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, July 12, 2018 subsequent publications being made on the following dates:

Signature: April Neufeldt.

Job Title: Business Office Clerk

Subscribed and sworn to, before me, on the 12 day of July 2018.

NOTARY PUBLIC
STATE OF KANSAS
LINDA BORN-SMITH
My Appt. Expires 9-5-2021

Name: Linda Born-Smith.

Notary Public

My commission expires: September 5, 2021.

Total Amount of Publication: $ 94.50.

Description: Notice of Hearing 2019 Budget