

**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 2016; and (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

TABLE OF CONTENTS:			2016 ADOPTED BUDGET		County Clerk's Use Only
			Expenditures	Amount of 2015 Tax to be Levied	
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Fund	K.S.A.				
General	79-1962	5 - 9	9,301,012	4,439,223	
Community Corrections		10	1,006,800	0	
Public Works	68-518c	10	6,857,220	4,796,395	
Health	65-204	11-12	738,529	184,391	
Employee Benefits		13	2,942,247	2,374,262	
Noxious Weed	2-1318	13	319,460	142,700	
Comm. Developmental Svc.		14	511,930	104,769	
Debt Service		14	870,775	0	
Court Trustee Fund		15	331,322	0	
E911 Telephone Tax Fund		15	0	0	
Telephone Tax - Est. 2012		16	350,000	0	
Special Alcohol		16	8,400	0	
Special Park & Recreation		16	28,876	0	
Technology Fund - Register of Deeds		16	41,000	0	
Technology Fund - County Treasurer		17	5,000	0	
Technology Fund - County Clerk		17	5,000	0	
Special Landfill		17	1,716,000	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	
War Memorial Reserve		19	XX	XX	
<b>TOTAL COUNTY</b>			<b>25,033,571</b>	<b>12,041,741</b>	
Publication		20 & 21			
Resolution					
Final Assessed Valuation					

Municipal Accounting Use Only  
Reviewed by  
Follow-up Yes No

Attest: August 11, 2015

*Cathy A. Schmidt*  
Cathy Schmidt, County Clerk

*Ronald L. Lewis*  
*Charles Becker*  
Governing Body

COMPUTATION TO DETERMINE LIMIT FOR 2016 BUDGET

		Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$	<u>10,901,063</u>
2. Debt Service Levy in 2015 budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>10,901,063</u>
2015 Valuation Information for Valuation Adjustments:		
4. New improvements	+ <u>5,220,277</u>	
5. Increase in Personal Property: for 2015		
5a. Personal Property 2015	+ <u>19,840,908</u>	
5b. Personal property 2014	- <u>20,688,243</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
6. Valuation of Property that Changed in Use during 2015:	+ <u>1,595,118</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>6,815,395</u>	
8. Total estimated July 1, 2015 valuation	<u>400,583,194</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>393,767,799</u>	
10. Factor for increase (7 divided by 9)	<u>0.017308</u>	
11. Amount of increase (10 times 3)	+ <u>188,677</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		11,089,740
13. Debt Service Levy in this 2016 Budget		<u>0</u>
14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		11,089,740
15. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
16. Consumer Price Index adjustment (3 times 15)		<u>174,417</u>
15. Maximum levy, including debt service, not requiring notice of vote publication. (14 plus 16)	\$	<u><u>11,264,157</u></u>

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

2015 Funds with a Levy (2014 Tax - Levies)	Tax Levy Amount in 2015 Budget	Allocation for Year 2016			
		MVT	RVT	16/20M Veh.	Commercial
General	3,748,416	327,356	6,317	6,788	26,050
Road & Bridge	4,554,787	397,778	7,676	8,249	31,654
Health	184,346	16,099	311	334	1,281
Noxious Weed	119,039	10,396	201	216	827
CDDO	105,949	9,253	179	192	736
Employee Benefit	1,969,498	172,000	3,319	3,567	13,687
<b>TOTAL</b>	<b>10,682,035</b>	<b>932,881</b>	<b>18,001</b>	<b>19,345</b>	<b>74,237</b>

0.087332  
MVT Factor

0.001685  
RVT Factor

0.001811  
16/20M Factor

0.006950  
16/20M Factor

Note: Only allocated to funds that had a tax levy in 2014.

**SCHEDULE OF TRANSFERS**

Fund Transferred From:	Fund Transferred To:	Amount 2014	Amount 2015	Amount 2016	Statute
General	Capital Improvement Res.	\$ -	\$ 250,000	\$ 270,000	19-120
General	Capital Equipment Res.	\$ -	\$ 230,000	\$ 160,000	19-120
Public Works	Special Hwy Improvement	\$ -	\$ -	\$ -	
Public Works	Special Hwy & Mach. Res.	\$ -	\$ -	\$ -	
Noxious Weeds	Noxious Weeds Eq. Res.	\$ 24,000	\$ 24,000	\$ 24,000	19-119
<b>TOTAL</b>		<b>\$ 24,000</b>	<b>\$ 504,000</b>	<b>\$ 454,000</b>	

**STATEMENT OF INDEBTEDNESS**

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstanding 1-1-2015	Date Due		Amount Due 2015		Amount Due 2016	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O. Refunding - Series 2013 -- B I # 0052103113935										
Transfer Station	10/31/2013	2 - 4%	7,050,000	6,325,000	2-1; 8-1	8 - 1	184,675	700,000	170,675	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
AT THE PRESENT TIME THERE ARE NO LEASE PURCHASES OR CONDITIONAL LEASES .								

GENERAL FUND	**2014** Actual	**2015** Budget/Est.	**2016** Budget
Unreserved Fund Balance - Jan. 1	1,004,232	1,514,631	710,229
<b>Taxes</b>			
Ad Valorem Tax	3,700,338	3,528,975	XXXXXXXXXXXX
Delinquent Tax	43,422	28,000	28,000
Motor Vehicle Tax	332,423	341,018	308,163
Recreational Vehicle & Excise Tax	6,442	6,071	5,946
16/20 Ton Vehicle Tax	9,030	9,559	6,390
Commercial Motor Vehicle Tax	25,153	23,000	24,523
Watercraft Tax	0	0	2,356
Intangibles Tax	224,781	125,000	72,500
Local Sales Tax	2,273,124	2,330,000	2,341,000
<b>Intergovernmental Revenue</b>			
Mineral Production Tax	4,622	5,200	4,890
Local Alcoholic Liquor Fund	4,394	4,410	4,430
State Grants - Part C Infant Toddler	82,130	78,677	80,216
USD 418 - KSDE Categorical-McKids	171,440	165,000	170,000
USD 418 - KSDE Transportation-McKids	0	2,700	2,700
Grants - HOME & Misc	87,953	0	0
EMA Assist & Medicaid	17,609	15,000	15,000
City of McP. - E911 & Police	376,789	392,012	450,000
Other	34,318	22,500	28,000
<b>Charges for Services</b>			
Prisoner Care & Civil Proc.	114,588	76,500	87,000
Other Charges	2,528	21,000	21,500
<b>Licenses, Fees and Permits</b>			
Mortgage, Recording & UCC Fees	389,745	325,000	335,000
Penalty and Interest	98,186	85,000	81,000
County Officers' Fees & Diversion	108,787	65,000	66,480
Other Permits and Licenses	1,413	1,000	800
Gate Receipts - Old Mill Park	7,983	8,000	8,100
<b>Use of Money &amp; Property</b>			
Interest Earnings	14,884	12,000	15,250
Rent of Facilities & Property	191,113	95,600	50,000
<b>Miscellaneous</b>			
Surplus Property & Reimbursements	2,371	100	100
Old Mill Museum Sales & Misc.	10,347	10,000	10,000
Gifts and Donations	75,000	5,000	5,000
Other & Insurance Pmts	79,524	14,500	10,000
Transfers	13,509	6,000	6,000
Current Revenue	8,503,946	7,801,822	4,240,344
Total Resources Available	9,508,178	9,316,453	4,950,573

**GENERAL FUND -- EXPENDITURES**

	<b>**2014**</b> Actual	<b>**2015**</b> Budget/Est.	<b>**2016**</b> Budget
<b>Commissioners</b>			
Personal Services	71,660	73,000	76,500
Contractual Services	6,199	10,000	10,000
Commodities	697	500	800
Capital Outlay			
Department Total	78,556	83,500	87,300
<b>County Counselor</b>			
Personal Services	31,320	31,560	31,560
Contractual Services	9,445	15,000	14,650
Commodities	0		
Capital Outlay			
Department Total	40,765	46,560	46,210
<b>Administrator/Finance</b>			
Personal Services	208,221	217,750	234,000
Contractual Services	5,948	9,000	9,000
Commodities	4,307	5,000	5,200
Capital Outlay		0	0
Department Total	218,476	231,750	248,200
<b>Data Processing</b>			
Personal Services	82,990	97,400	107,000
Contractual Services	62,886	72,794	88,200
Commodities	3,512	3,400	4,400
Capital Outlay	41,850	13,900	45,000
Department Total	191,238	187,494	244,600
<b>Clerk</b>			
Personal Services	142,542	151,400	157,500
Contractual Services	4,917	7,480	7,480
Commodities	1,045	1,250	1,250
Capital Outlay	1,205	0	0
Department Total	149,709	160,130	166,230
<b>Election</b>			
Personal Services	13,154	6,900	14,500
Contractual Services	47,380	20,315	69,400
Commodities	5,046	3,000	6,000
Capital Outlay			0
Department Total	65,580	30,215	89,900
<b>Treasurer</b>			
Personal Services	137,404	142,000	147,700
Contractual Services	23,898	30,825	25,825
Commodities	2,640	2,800	2,800
Capital Outlay		0	0
Department Total	163,942	175,625	176,325
<b>Register of Deeds</b>			
Personal Services	150,316	157,100	163,400
Contractual Services	6,691	9,460	9,460
Commodities	1,385	1,100	1,100
Capital Outlay	475	0	
Department Total	158,867	167,660	173,960

**GENERAL FUND (Continued)**

	<b>**2014**</b> Actual	<b>**2015**</b> Budget/Est.	<b>**2016**</b> Budget
<b>Appraiser</b>			
Personal Services	375,590	385,600	401,000
Contractual Services	31,278	33,580	34,380
Commodities	7,575	11,500	8,500
Capital Outlay		3,000	3,000
Department Total	414,443	433,680	446,880
<b>Planning and Zoning/Sanitation</b>			
Personal Services	75,024	85,000	110,000
Contractual Services	7,788	23,200	14,100
Commodities	952	3,422	3,400
Capital Outlay	2,821	0	0
Department Total	86,585	111,622	127,500
<b>County Maintenance</b>			
Personal Services	94,236	97,900	100,800
Contractual Services	13,178	16,000	15,000
Commodities	27,278	26,000	28,500
Capital Outlay		0	
Department Total	134,692	139,900	144,300
<b>Courthouse General</b>			
Personal Services	0	0	0
Contractual Services	263,267	332,000	332,000
Commodities	15,567	18,500	18,000
Capital Outlay	10,009	45,000	45,000
Department Total	288,843	395,500	395,000
<b>Bank Building</b>			
Personal Services		0	0
Contractual Services	128,832	104,000	125,000
Commodities	536	5,000	5,000
Capital Outlay		43,500	23,500
Department Total	129,368	152,500	153,500
<b>Emergency Management</b>			
Personal Services	0	10,000	6,000
Contractual Services	19,756	19,965	24,700
Commodities	2,306	5,825	6,000
Capital Outlay	28,165	0	0
Department Total	50,227	35,790	36,700
<b>Emergency Management-Communications</b>			
Personal Services	607,293	629,913	760,000
Contractual Services	5,632	8,330	8,580
Commodities	3,274	4,050	10,450
Capital Outlay	76,545	12,000	0
Department Total	692,744	654,293	779,030
<b>Sheriff</b>			
Personal Services	878,121	916,500	1,100,500
Contractual Services	175,668	176,605	179,845
Commodities	111,317	137,135	156,185
Capital Outlay	97,632	84,900	109,900
Department Total	1,262,738	1,315,140	1,546,430

**GENERAL FUND (Continued)**

	<b>**2014** Actual</b>	<b>**2015** Budget/Est.</b>	<b>**2016** Budget</b>
<b>Jail</b>			
Personal Services	603,232	625,800	674,650
Contractual Services	246,340	308,690	317,525
Commodities	48,519	47,800	48,400
Capital Outlay	21,605	21,765	25,115
Department Total	919,696	1,004,055	1,065,690
<b>County Attorney, Victim/Witness</b>			
Personal Services	324,518	343,000	360,000
Contractual Services	58,544	50,300	52,000
Commodities	18,699	18,500	20,000
Capital Outlay	4,965	6,040	2,500
Department Total	406,726	417,840	434,500
<b>Unified Courts</b>			
Personal Services	0	0	0
Contractual Services	169,080	190,800	195,800
Commodities	17,070	18,850	17,000
Capital Outlay	17,102	2,330	6,400
Department Total	203,252	211,980	219,200
<b>Old Mill Park and Museum</b>			
Personal Services	136,184	137,943	149,500
Contractual Services	41,459	56,700	48,700
Commodities	24,482	17,775	17,775
Capital Outlay	15,017	20,000	
Department Total	217,142	232,418	215,975
<b>4-H Fair</b>			
Personal Services		0	0
Contractual Services	21,683	25,000	25,500
Commodities	118	1,000	1,000
Capital Outlay		4,000	5,000
Department Total	21,801	30,000	31,500
<b>Infant Development</b>			
Personal Services	194,508	221,565	246,450
Contractual Services	90,232	88,175	79,775
Commodities	1,998	2,300	2,300
Capital Outlay	2,052	5,000	4,000
Department Total	288,790	317,040	332,525
<b>Crestwood Cemetery</b>			
Contractual Services	2,940	4,500	4,500
Commodities	14	0	0
Total Department	2,954	4,500	4,500

**GENERAL FUND (Continued)**

	<b>**2014**</b> Actual	<b>**2015**</b> Budget/Est.	<b>**2016**</b> Budget
<b>Nondepartmental</b>			
City - County Airport	61,240	61,240	100,000
Economic Development	57,980	66,000	66,000
Coroner Fees	71,737	85,000	85,000
Ambulance	555,452	555,452	605,452
Special Fair	13,750	13,750	13,750
Soil Conservation	30,665	31,280	32,218
County Extension	269,500	274,890	283,137
Services for the Elderly	277,800	279,700	285,000
Mental Health	165,000	165,000	165,000
Family Life Center	25,000	25,500	27,500
Domestic Violence/COVAP	11,000	11,220	11,500
HOME Grant	249,289	0	0
STEPMC/Circles		0	10,000
Humane Society	18,000	18,000	20,500
Total Nondepartmental	1,806,413	1,587,032	1,705,057
<b>Transfers To:</b>			
Insurance Reserve Fund			
Capital Improvement Reserve Fund		250,000	270,000
Capital Equipment Reserve Fund	0	230,000	160,000
Total Transfers	0	480,000	430,000
<b>Total Expenditures</b>			
	7,993,547	8,606,224	9,301,012
<b>Unreserved Fund Balance - Dec. 31</b>			
	1,514,631	710,229	XXXXXXXXXXXX
		Tax Required	4,350,439
		Delinquency Computation	2%
		Amount of 2015 Tax to be Levied	4,439,223

**COMMUNITY CORRECTIONS**

	**2014** Actual	**2015** Budget/Est.	**2016** Budget
Unreserved Fund Balance - Jan. 1	191,105	172,374	122,262
Revenues:			
Federal Grants		0	
State Grants	936,895	900,000	900,000
Fees & Charges for Services	51,237	50,000	51,000
Other	619		
Current Revenue	988,751	950,000	951,000
Total Resources Available	1,179,856	1,122,374	1,073,262
Expenditures:			
Personal Services	891,911	879,912	875,000
Contractual Services	95,226	94,000	96,000
Commodities	18,081	15,400	25,000
Capital Outlay	2,264	10,800	10,800
Total Expenditures	1,007,482	1,000,112	1,006,800
Unreserved Fund Balance - Dec. 31	172,374	122,262	66,462

**PUBLIC WORKS**

	**2014** Actual	**2015** Budget/Est.	**2016** Budget
Unreserved Fund Balance - Jan. 1	1,134,627	1,255,434	812,426
Revenues:			
Ad Valorem Tax	4,495,854	4,392,420	XXXXXXXXXXXX
Delinquent Tax	52,862	39,200	35,000
Motor Vehicle Tax	453,468	414,379	383,562
Recreational Vehicle & Excise Tax	8,800	7,378	7,401
16/20 Ton Vehicle Tax	11,755	11,615	7,954
Commercial Motor Vehicle Tax	34,692	34,400	30,523
Watercraft Tax			2,921
Special City/County Highway	879,457	855,000	855,000
Charges for Services	32	50	50
Use of Property	770	5,500	5,500
Reimbursements/FEMA	260,000		15,916
Miscellaneous	52,847	250	500
Current Revenue	6,250,537	5,760,192	1,344,327
Total Resources Available	7,385,164	7,015,626	2,156,753
Expenditures:			
Personal Services	1,628,366	1,780,100	1,850,000
Contractual Services	433,457	539,700	939,020
Commodities	3,005,117	2,966,900	3,192,700
Capital Outlay	1,062,790	916,500	875,500
Transfer to:			
Special Highway Improvement			
Special Machinery and Equipment			
Total Expenditures	6,129,730	6,203,200	6,857,220
Unreserved Fund Balance - Dec. 31	1,255,434	812,426	XXXXXXXXXXXX
		Tax Required	4,700,467
		Delinquency Computation	2%
		Amount of 2015 Tax to be Levied	4,796,395

**HEALTH**

	<b>**2014**</b> Actual	<b>**2015**</b> Budget/Est.	<b>**2016**</b> Budget
Unreserved Fund Balance - Jan. 1	161,392	200,040	94,388
<b>Revenues:</b>			
Ad Valorem Tax	181,974	180,703	XXXXXXXXXXXX
Delinquent Tax	2,135	1,600	1,500
Motor Vehicle Tax	17,708	16,771	15,780
Recreational & Excise Tax	344	299	304
16/20 Ton Vehicle Tax	448	470	327
Commercial Motor Vehicle Tax	1,362	1,395	1,256
Watercraft Tax			120
Grants	217,164	196,653	184,343
Insurance/Medicaid	196,560	179,900	182,250
Fees	62,205	56,200	57,558
Miscellaneous	10	0	20,000
<b>Current Revenues</b>	<b>679,910</b>	<b>633,991</b>	<b>463,438</b>
<b>Total Resources Available</b>	<b>841,302</b>	<b>834,031</b>	<b>557,826</b>

**Expenditures**

<b>Maternal &amp; Infant (160)</b>			
Contractual Services	5,818	12,830	11,030
Commodities	161	550	600
<b>Program Total</b>	<b>5,979</b>	<b>13,380</b>	<b>11,630</b>
<b>Healthy Start Home Visitor (162)</b>			
Contractual Services	0	200	200
Commodities		300	300
<b>Program Total</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Child Health (164)</b>			
Contractual Services	34	370	370
Commodities	100	250	250
<b>Program Total</b>	<b>134</b>	<b>620</b>	<b>620</b>
<b>Family Planning (167)</b>			
Contractual Services	21,278	40,450	35,150
Commodities	3,087	5,500	4,150
<b>Program Total</b>	<b>24,365</b>	<b>45,950</b>	<b>39,300</b>
<b>Immunization Action Plan (171)</b>			
Contractual Services	416	1,480	1,560
Commodities	461	300	400
<b>Program Total</b>	<b>877</b>	<b>1,780</b>	<b>1,960</b>
<b>State Formula Grant (173)</b>			
Contractual Services	134,610	141,520	142,320
Commodities	4,368	4,100	4,600
<b>Program Total</b>	<b>138,978</b>	<b>145,620</b>	<b>146,920</b>
<b>Public Health Emergency Preparedness (176)</b>			
Contractual Services	4,593	4,470	5,120
Commodities	304	450	400
Capital Outlay		0	
<b>Program Total</b>	<b>4,897</b>	<b>4,920</b>	<b>5,520</b>
<b>Environmental Protection - LEPP (177)</b>			
Contractual Services	1,920	2,750	0
Commodities	675	1,550	0
<b>Program Total</b>	<b>2,595</b>	<b>4,300</b>	<b>0</b>

HEALTH (continued)

	**2014** Actual	**2015** Budget/Est.	**2016** Budget
Ebola Response (180)			
Contractual Services	1,893	100	100
Commodities	0	1,037	1,038
Capital Outlay			
Program Total	1,893	1,137	1,138
Women-Infants-Children -- WIC (183)			
Contractual Services	1,705	2,400	2,400
Commodities	3,500	2,700	1,900
Capital Outlay			
Program Total	5,205	5,100	4,300
AAOA/Public Health Outreach (185)			
Contractual Services	30	220	220
Commodities	3	200	180
Program Total	33	420	400
Other - Administration (189)			
Personal Services - all departments	385,804	434,616	446,601
Fringe Benefits	0	19,950	17,100
Contractual Services	30,894	35,450	38,600
Commodities	5,839	8,400	7,940
Capital Outlay	33,769	17,500	16,000
Program Total	456,306	515,916	526,241
Total Expenditures	641,262	739,643	738,529
Unreserved Fund Balance - Dec. 31	200,040	94,388	XXXXXXXXXXXX
		Tax Required	180,703
		Delinquency Computation	2%
		Amount of 2015 Tax to be Levied	184,391

**EMPLOYEE BENEFITS**

	<b>**2014** Actual</b>	<b>**2015** Budget/Est.</b>	<b>**2016** Budget</b>
Unreserved Fund Balance - Jan. 1	548,417	480,594	371,843
<b>Taxes &amp; Shared Revenues:</b>			
Ad Valorem Tax	1,944,035	2,320,858	XXXXXXXXXX
Delinquent Tax	24,458	15,000	14,656
Motor Vehicle Tax	210,494	179,178	204,063
Recreational Vehicle & Excise Tax	4,093	3,190	3,938
16/20 Ton Vehicle Tax	5,114	5,023	4,232
Commercial Motor Vehicle Tax	16,336	15,000	16,239
Watercraft Tax	0	0	500
Reimbursements & Transfers	64,806	1,000	0
Current Revenues	2,269,336	2,539,249	243,627
Total Resources Available	2,817,753	3,019,843	615,470
<b>Expenditures</b>			
Unemployment Insurance K.S.A. 44-710e	16,450	20,500	29,000
Workmen's Compensation K.S.A. 44-505c	142,382	186,000	208,000
KPERS (Retirement) K.S.A. 74-4920	578,239	646,000	730,247
Social Security K.S.A. 40-2305	451,928	475,500	505,000
Medical & Dental Insurance	1,147,710	1,320,000	1,470,000
Payment for PTO	450	0	0
Total Expenditures	2,337,159	2,648,000	2,942,247
Unreserved Fund Balance - Dec. 31	480,594	371,843	XXXXXXXXXX
		Tax Required	2,326,777
		Delinquency Computation	2%
		Amount of 2015 Tax to be Levied	2,374,262

**NOXIOUS WEED**

	<b>**2014** Actual</b>	<b>**2015** Budget/Est.</b>	<b>**2016** Budget</b>
Unreserved Fund Balance - Jan. 1	111,927	85,562	49,343
<b>Taxes &amp; Shared Revenues</b>			
Ad Valorem Tax	117,699	138,293	XXXXXXXXXX
Delinquent Tax	1,622	1,500	1,458
Motor Vehicle Tax	15,080	10,830	12,076
Recreational Vehicle & Excise Tax	294	193	233
16/20 Ton Vehicle Tax	339	304	250
Commercial Motor Vehicle Tax	1,189	950	961
Watercraft Tax		0	92
Sale of Chemicals & Labor	81,035	114,000	114,000
Use of Property	75	300	300
Misc - Rentals		1,000	900
Current Revenues	217,333	267,370	130,271
Total Resources Available	329,260	352,932	179,614
<b>Expenditures</b>			
Personal Services	101,653	104,489	109,700
Contractual Services	19,924	22,100	22,060
Commodities	98,121	149,000	159,700
Capital Outlay		4,000	4,000
Transfer to Noxious Weed Cap. Out. Fund	24,000	24,000	24,000
Total Expenditures	243,698	303,589	319,460
Unreserved Fund Balance - Dec. 31	85,562	49,343	XXXXXXXXXX
		Tax Required	139,846
		Delinquency Computation	2%
		Amount of 2015 Tax to be Levied	142,700

**CDDO - Intellectual and Developmental Disabilities**

	<b>**2014**</b>	<b>**2015**</b>	<b>**2016**</b>
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	87,351	174,786	114,220
<b>Taxes &amp; Shared Revenues</b>			
Ad Valorem Tax	104,776	105,793	XXXXXXXXXXXX
Delinquent Tax	893	150	150
Motor Vehicle Tax	9,148	9,639	9,238
Recreational Vehicle & Excise Tax	183	172	178
16/20 Ton Vehicle Tax		270	192
Commercial Motor Vehicle Tax	861	810	735
Watercraft Tax		0	70
State Aid Grant	120,637	120,600	120,600
Admin IDD	172,332	160,268	153,873
Medicare - Basis Fee	30,150	10,000	10,000
Other		0	0
<b>Current Revenues</b>	<b>438,980</b>	<b>407,702</b>	<b>295,036</b>
<b>Total Resources Available</b>	<b>526,331</b>	<b>582,488</b>	<b>409,256</b>
<b>Expenditures:</b>			
Personnel	85,676	98,500	108,000
Fringe Benefits	22,204	24,000	26,500
Contractual Services	26,828	28,000	42,500
Commodities	2,716	6,768	22,430
Capital Outlay	1,709	3,000	2,500
Agency Appropriations	212,412	308,000	310,000
<b>Total Expenditures</b>	<b>351,545</b>	<b>468,268</b>	<b>511,930</b>
Unreserved Fund Balance - Dec. 31	174,786	114,220	XXXXXXXXXXXX
		Tax Required	102,674
		Delinquency Computation	2%
		Amount of 2015 Tax to be Levied	104,769

**DEBT SERVICE**

	<b>**2014**</b>	<b>**2015**</b>	<b>**2016**</b>
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	7,718	7,718	7,718
<b>Taxes &amp; Shared Revenues</b>			
Ad Valorem Tax			XXXXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle & Excise Tax			0
16/20 Ton Vehicle Tax			0
Interest Earnings			0
Revenues from Landfill Utility	874,935	884,775	870,775
<b>Current Revenues</b>	<b>874,935</b>	<b>884,775</b>	<b>870,775</b>
<b>Expenditures</b>			
Bond principal	725,000	700,000	700,000
Bond interest & commission	149,935	184,775	170,775
Bond Issuance costs		0	0
Bond Commission			
<b>Total Expenditures</b>	<b>874,935</b>	<b>884,775</b>	<b>870,775</b>
Unreserved Fund Balance - Dec. 31	7,718	7,718	7,718

<b>COURT TRUSTEE PROGRAM</b>	<b>**2014** Actual</b>	<b>**2015** Budget/Est.</b>	<b>**2016** Budget</b>
Unreserved Fund Balance - Jan. 1	214,779	153,210	141,714
Revenues:			
Fees & State Reimb.	262,504	252,000	250,000
Fees - Collections	68	72,000	80,000
Current Revenues	262,572	324,000	330,000
Total Resources Available	477,351	477,210	471,714
Expenditures:			
Personnel Services	206,247	214,746	218,766
Fringe Benefits	74,607	77,309	78,756
Contractual Services	36,277	32,541	25,000
Commodities	3,709	3,400	3,800
Capital Outlay	3,301	7,500	5,000
Total Expenditures	324,141	335,496	331,322
Unreserved Fund Balance - Dec. 31	153,210	141,714	140,392

<b>E911 - Telephone Tax (Fund 12)</b>	<b>**2014** Actual</b>	<b>**2015** Budget/Est.</b>	<b>**2016** Budget</b>
Unreserved Fund Balance - Jan. 1	232,167	0	0
Revenues:			
Tax \$.75 per telephone line	4,662	<b>DISCONTINUED FUND</b>	
Tax Cellular	0		
Transfers In	0		0
Current Revenues	4,662	0	0
Total Resources Available	236,829	0	0
Expenditures:			
Contractual Services	137,574	0	0
Commodities		0	0
Capital Outlay	99,255	0	0
Total Expenditures	236,829	0	0
Unreserved Fund Balance - Dec. 31	0	0	0

<b>Telephone Tax E911 (Est. 2012; Fund 27)</b>	<b>**2014** Actual</b>	<b>**2015** Budget/Est.</b>	<b>**2016** Budget</b>
Unreserved Fund Balance - Jan. 1	325,010	427,705	358,705
Revenues:			
Tax \$.53 per line	181,964	180,000	180,000
Miscellaneous			0
Current Revenues	181,964	180,000	180,000
Total Resources Available	506,974	607,705	538,705
Expenditures:			
Contractual Services	31,251	249,000	350,000
Commodities			
Capital Outlay	48,018		
Total Expenditures	79,269	249,000	350,000
Unreserved Fund Balance - Dec. 31	427,705	358,705	188,705

**SPECIAL ALCOHOL FUND**

	<b>**2014**</b>	<b>**2015**</b>	<b>**2016**</b>
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	10,499	10,498	10,508
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	8,399	8,410	8,430
Total Resources Available	18,898	18,908	18,938
Expenditures:			
Contractual Services			
- Omega House	2,800	2,800	2,800
- Prairie View	2,800	2,800	2,800
- Valley Hope	2,800	2,800	2,800
Total Expenditures	8,400	8,400	8,400
Unreserved Fund Balance - Dec. 31	10,498	10,508	10,538

**SPECIAL PARK AND RECREATION**

	<b>**2014**</b>	<b>**2015**</b>	<b>**2016**</b>
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	40,641	45,036	24,446
Revenues:			
Local Alcoholic Liquor Tax	4,395	4,410	4,430
Total Resources Available	45,036	49,446	28,876
Expenditures:			
Old Mill Museum & Park		25,000	28,876
Funding for Cities		0	0
Total Expenditures	0	25,000	28,876
Unreserved Fund Balance - Dec. 31	45,036	24,446	0

**TECHNOLOGY FUND - Reg. Of Deeds**

	<b>**2014**</b>	<b>**2015**</b>	<b>**2016**</b>
	Actual	Budget/Est.	Budget
Unreserved Fund Balance - Jan. 1	118,228	129,880	139,880
Revenues:			
Fees	38,414	48,500	48,500
Interest Income			
Current Revenues	38,414	48,500	48,500
Total Resources Available	156,642	178,380	188,380
Expenditures:			
Personnel	0	7,000	7,000
Contractual	24,805	25,000	26,500
Commodities	595	1,500	2,500
Capital Outlay	1,362	5,000	5,000
Total Expenditures	26,762	38,500	41,000
Unreserved Fund Balance - Dec. 31	129,880	139,880	147,380

**TECHNOLOGY FUND - County Treasurer**

	<b>**2014**</b> Actual	<b>**2015**</b> Budget/Est.	<b>**2016**</b> Budget
Unreserved Fund Balance - Jan. 1	0	0	4,000
Revenues:			
Fees		9,000	9,000
Interest Income			
Current Revenues	0	9,000	9,000
Total Resources Available	0	9,000	13,000
Expenditures:			
Personnel		0	0
Contractual		2,000	2,000
Commodities			
Capital Outlay		3,000	3,000
Total Expenditures	0	5,000	5,000
Unreserved Fund Balance - Dec. 31	0	4,000	8,000

**TECHNOLOGY FUND - County Clerk**

	<b>**2014**</b> Actual	<b>**2015**</b> Budget/Est.	<b>**2016**</b> Budget
Unreserved Fund Balance - Jan. 1	0	0	4,000
Revenues:			
Fees		9,000	9,000
Interest Income			
Current Revenues	0	9,000	9,000
Total Resources Available	0	9,000	13,000
Expenditures:			
Personnel		0	0
Contractual		2,000	2,000
Commodities		0	0
Capital Outlay		3,000	3,000
Total Expenditures	0	5,000	5,000
Unreserved Fund Balance - Dec. 31	0	4,000	8,000

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

	<b>**2014**</b> Actual	<b>**2015**</b> Budget/Est.	<b>**2016**</b> Budget
Unreserved Fund Balance - Jan. 1	220,485	242,604	63,604
Revenues:			
Special Assessments	1,630,000	1,632,000	1,633,000
Delinquent Tax	22,119	20,000	20,000
Current Revenues	1,652,119	1,652,000	1,653,000
Total Resources Available	1,872,604	1,894,604	1,716,604
Expenditures			
Contractual Services	1,630,000	1,650,000	1,625,000
Transfer to Remediation Fund		181,000	91,000
Total Expenditures	1,630,000	1,831,000	1,716,000
Unreserved Fund Balance - Dec. 31	242,604	63,604	604

<b>INSURANCE RESERVE FUND</b> K.S.A. 12-2615	<b>**2014**</b> 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

<b>SPECIAL HIGHWAY IMPROVEMENT</b> K.S.A. 68-590	<b>**2014**</b> Actual
Unreserved Fund Balance - Jan. 1	2,433,393
Revenues:	
Transfer from Pubic Works	
Other	
Total Resources Available	2,433,393
Expenditures	46,437
Unreserved Fund Balance - Dec. 31	2,386,956

<b>SPECIAL MACHINERY AND EQUIP.</b> K.S.A. 68-141g	<b>**2014**</b> Actual
Unreserved Fund Balance - Jan. 1	594,925
Revenues:	
Transfer from Road & Bridge	
Interest	
Total Resources Available	594,925
Expenditures	
Unreserved Fund Balance - Dec. 31	594,925

<b>CAPITAL IMPROVEMENT RESERVE</b> K.S.A. 19-120	<b>**2014**</b> Actual
Unreserved Fund Balance - Jan. 1	637,712
Revenues:	
Transfer from General Fund	
Donations	
Total Resources Available	637,712
Expenditures	251,675
Unreserved Fund Balance - Dec. 31	386,037

<b>CAPITAL EQUIPMENT RESERVE</b> K.S.A. 19-119	<b>**2014**</b> Actual
Unreserved Fund Balance - Jan. 1	916,057
Revenues:	
Transfer from General Fund	
Reimbursements	
Insurance	
Total Resources Available	916,057
Total Expenditures	
Unreserved Fund Balance - Dec. 31	916,057

<b>NOXIOUS WEED CAPITAL OUTLAY</b> K.S.A. 19-119	<b>**2014**</b> Actual
Unreserved Fund Balance - Jan. 1	218,185
Revenues:	
Transfer from Noxious Weed	24,000
Sale of Surplus Property	
Interest	
Total Resources Available	242,185
Total Expenditures	
Unreserved Fund Balance - Dec. 31	242,185

<b>LANDFILL REMEDIATION RESERVE</b> K.S.A. 19-119	<b>**2014**</b> Actual
Unreserved Fund Balance - Jan. 1	1,043,778
Revenues:	
Assessments	
Landfill Assessment	14,035
Interest	
Total Resources Available	1,057,813
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,057,813

<b>War Memorial</b>	<b>**2014**</b> 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 -- 2016 Budget

The governing body of McPherson County, Kansas will meet on August 10, 2015 at 9:30 A.M., at 120 West Kansas, 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 2015 Tax to be Levied (as shown below) establish the maximum limits of the 2016 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

Fund	2014		2015		PROPOSED BUDGET 2016		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2015 Tax to be Levied	Est. Tax Rate*
General	7,993,547	10.594	8,606,224	9.975	9,301,012	4,439,223	11.186
Community Corrections	1,007,482	0	1,000,112	0	1,006,800	-	0
Public Works	6,129,730	12.872	6,203,200	12.416	6,857,220	4,796,395	12.086
Health	641,262	0.521	739,643	0.511	738,529	184,391	0.465
Employee Benefits	2,337,159	5.566	2,648,000	6.605	2,942,247	2,374,262	5.983
Noxious Weed	243,698	0.337	303,589	0.391	319,460	142,700	0.360
Comm. Developmental Svcs.	351,545	0.300	468,268	0.299	511,930	104,769	0.264
Debt Service	874,935	0	884,775	0	870,775	-	0
Court Trustee Fund	324,141	0	335,496	0	331,322	-	0
E911 Telephone Tax Fund	236,829	0	-	0	-	-	0
Telephone Tax (2012)	79,269	0	249,000	0	350,000	0	0
Special Alcohol	8,400	0	8,400	0	8,400	0	0
Special Park & Recreation	-	0	25,000	0	28,876	0	0
Tech Fund - Register of Deeds	26,762	0	38,500	0	41,000	0	0
Tech Fund - County Treasurer	-	0	5,000	0	5,000	0	0
Tech Fund - County Clerk	-	0	5,000	0	5,000	0	0
Special Landfill	1,630,000	0	1,831,000	0	1,716,000	0	0
Insurance Reserve	xx	xx	xx	xx	xx	xx	xx
Special Highway Improvement	46,437	xx	xx	xx	xx	xx	xx
Special Machinery & Equip.	xx	xx	xx	xx	xx	xx	xx
Noxious Weeds Cap. Equip.	xx	xx	xx	xx	xx	xx	xx
Capital Improvement Reserve	251,675	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	xx	xx	xx	xx	xx	xx	xx
County Totals	22,182,871	30.190	23,351,207	30.197	25,033,571	12,041,741	30.344
Less: Transfers	24,000		504,000		454,000		
Net Expenditures	22,158,871		22,847,207		24,579,571		
Total Tax Levied	10,555,357		10,682,034		12,041,741		
Assessed Valuation	353,851,309		360,984,412		396,841,663		
Outstanding Indebtedness, as of January 1,	2014		2015		2016		
General Obligation Bonds	7,050,000		6,325,000		5,625,000		

\* Tax Rates are expressed in mills.

Cathy Schmidt  
County Clerk

## Notice of Hearing -- 2016 Budget

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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 2015 Tax to be Levied (as shown below) establish the maximum limits of the 2016 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	2014		2015		PROPOSED BUDGET 2016		
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2015 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General - <i>Canton</i>	117,701	6.040	128,000	6.160	133,300	118,926	6.698
#1 Ambulance	127,929	4.624	138,250	4.739	152,000	73,744	4.154
#1 Fire - Special Equipment	0	xx	xx	xx	xx	xx	xx
#1 Ambulance - Capital Eq.	0	xx	xx	xx	xx	xx	xx
#2 General - <i>Marquette</i>	62,301	4.090	64,500	3.232	76,000	68,963	3.188
#2 Ambulance	49,501	0.000	78,500	2.846	88,500	43,890	2.029
#2 Fire - Special Equipment	6,000	xx	xx	xx	xx	xx	xx
#2 Ambulance - Special Eq.	0	xx	xx	xx	xx	xx	xx
#3 General - <i>Windom</i>	129,380	5.408	129,000	5.479	146,500	146,256	4.702
#3 Fire - Special Equipment	111,399	xx	xx	xx	xx	xx	xx
#4 General - <i>Jackson Twp</i>	46,825	5.614	50,000	6.133	52,000	48,793	6.162
#4 Sp. Equipment	2,100	xx	xx	xx	xx	xx	xx
#5 General - <i>Inman</i>	167,059	4.266	168,000	4.240	180,500	162,441	4.125
#5 Fire - Special Equipment	0	xx	xx	xx	xx	xx	xx
#6 General - <i>Roxbury</i>	33,416	4.018	59,300	7.065	46,300	42,737	7.568
#6 Sp. Equipment	72,889	xx	xx	xx	xx	xx	xx
#7 General - <i>Moundridge</i>	134,238	3.134	196,750	5.129	199,500	125,185	4.324
#7 Sp. Equipment	0	xx	xx	xx	xx	xx	xx
#8 General - <i>Lindsborg</i>	60,218	4.376	72,000	3.351	88,500	76,968	5.355
#8 Sp. Equipment	103,258	xx	xx	xx	xx	xx	xx
#9 General - <i>Galva</i>	224,046	10.023	229,000	9.904	236,500	212,913	10.405
#9 Sp. Equipment	0	xx	xx	xx	xx	xx	xx
#10 General - <i>5 1/2 N. Gottland Twp</i>	17,228	3.599	17,418	3.572	18,914	17,293	3.813

\* Tax Rates are expressed in mills.

Cathy Schmidt  
County Clerk