

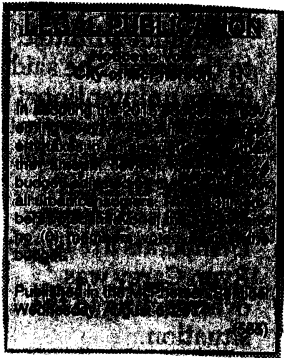
AFFIDAVIT OF PUBLICATION

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:
insertions, the first publication being

August 6, 2014

subsequent publications being made on the following dates:

Stacey Diederich

Subscribed and sworn to before me 6th day of

August, 2014



Linda Born-Smith Linda Born-Smith
Notary Public

My commission expires : September 05, 2017

Total Amount of Publication \$ 10.00

Description: Notice to Vote
Legal Publication

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss
Barbara Herl

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:
insertions, the first publication being

July 22, 2014

subsequent publications being made on the following dates:

Barbara Herl

Subscribed and sworn to before me 25 day of

July 2014



Sherri Miller

Sherri Miller
Notary Public

My commission expires : September 05, 2017

Total Amount of Publication \$ 189.00

Description:

Budget Hearing
legal publication

Input sheet for City2.XLS budget form

Enter City Name (City of)

City of McPherson

Enter County Name followed by "County"

McPherson County

Enter year being budgeted (YYYY)

2015

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2014 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2014 *Expenditures*	2013 Ad Valorem Tax
General	12-101a	11,623,157	1,921,738
Debt Service	10-113	2,579,541	994,754
Library	12-1220	692,322	617,382

Fund name for all funds with a tax levy:

Library Employee Benefits		156,666	140,575
Industrial		425,629	30,147
Employee Benefits		2,333,323	1,655,498
Capital Improvements		4,520,432	50,000

Total Tax Levy Funds for 2014 Budgeted Year		5,410,094
---------------------------------------------	--	-----------

Other (non-tax levy) fund names:

Consolidated Street & Highway	3,878,494
Animal Shelter	226,891
Special Park & Recreation	89,584
Special Alcohol Program	123,356
Wastewater M&O	3,986,487
Sewer Recovery	389,744
Swimming Pool M&O	620,314
Sales Tax Revenue	1,625,006
Wastewater System Surplus	1,768,008
Tourism & Convention	470,550
Solid Waste Collection	1,821,468
Municipal Building	225,164

Single Non Tax Levy:

1 Municipal Golf Course	582,950
2	
3	
4	

Total Expenditures for 2014 Budgeted Year	38,139,086
-------------------------------------------	------------

Non-Budgeted (A):

1 Cemetery Endowment
2 Operation Warmth
3 Equipment Reserve
4 Salthouse Broadway Trust
5 Museum Building Fund

Non-Budgeted (B):

1 Forfeited Property - Police

2	Community Development
3	Insurance Proceeds
4	
5	
Non-Budgeted (C):	
1	
2	
3	
4	
5	
Non-Budgeted (D):	
1	
2	
3	
4	
5	

From the 2014 Budget, Budget Summary Page		2012 Tax Rate (2013 Column)
General		19.428
Debt Service		8.454
Library		5.540
Library Employee Benefits		1.196
Industrial		0.285
Employee Benefits		15.749
Capital Improvements		0.475
	0	
	0	
	0	
	0	
	0	
	0	
Total		51.127

Total Tax Levied (2013 budget column)	5,377,732
Assessed Valuation (2013 budget column)	105,188,907

From the 2014 Budget, Budget Summary Page

Outstanding Indebtedness, January 1:	2012	2013
G.O. Bonds	12,240,000	12,580,000
Revenue Bonds	17,360,000	16,530,000
Other	375,000	435,000
Lease Purchase Principal	12,073,439	11,195,315

Note: All amounts are to be entered in as whole numbers only.

From the County Clerk's 2015 Budget Information:

Total Assessed Valuation for 2014	108,319,244	7/10/2014
New Improvements for 2014	706,909	7/10/2014
Personal Property excluding oil, gas, mobile homes - 2014	4,352,217	7/10/2014
Territory Added: (Current Year Only)		
Real Estate	0	
State Assessed	0	
New Improvements	0	
Property that has changed in use for 2014	0	
Personal Property excluding oil, gas, mobile homes- 2013	6,136,708	7/10/2014
Gross earnings (intangible) tax estimate for 2015	0	
Neighborhood Revitalization	0	

Actual Tax Rates for the 2014 Budget:

Fund	Rate	
General	18.123	7/10/2014
Debt Service	9.381	7/10/2014
Library	5.823	7/10/2014
Library Employee Benefits	1.326	7/10/2014
Industrial	0.285	7/10/2014
Employee Benefits	15.612	7/10/2014
Capital Improvements	0.472	7/10/2014
Total	51.022	

Final Assessed Valuation from the November 1, 2013 Abstract 106,040,085 7/10/2014

From the County Treasurer's Budget Information - 2015 Budget Year Estimates:

Motor Vehicle Tax Estimate	642,944	7/14/2014
Recreational Vehicle Tax Estimate	9,291	7/14/2014
16/20 M Vehicle Tax	5,387	7/14/2014
LAVTR	0	
City and County Revenue Sharing	0	

Computation of Delinquency

Actual Delinquency for 2012 Tax - (rate .01213 = 1.213%, key in 1.2)	0.0%	7/14/2014
Delinquency % used in this budget will be shown on all fund pages with a tax levy**		

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):

2015 State Distribution for Kansas Gas Tax	339,920	7/14/2014
2015 County Transfers for Gas**		
Adjusted 2014 State Distribution for Kansas Gas Tax	337,160	7/14/2014
Adjusted 2014 County Transfers for Gas**		

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions
K.S.A. 79-3425c

From the 2013 Budget Certificate Page

Funds	2013 Expenditure Amounts Budget Authority	Note: If the 2013 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	11,269,351	
Debt Service	2,473,732	
Library	654,117	
Library Employee Be	140,600	
Industrial	453,675	7/10/2014
Employee Benefits	2,316,350	
Capital Improvement	2,282,468	
0		
0		
0		
0		
0		
0		
Consolidated Street &	2,949,626	
Animal Shelter	223,132	
Special Park & Recre	88,822	
Special Alcohol Prog	121,586	
Wastewater M&O	4,217,119	
Sewer Recovery	363,069	
Swimming Pool M&O	600,424	
Sales Tax Revenue	1,700,000	
Wastewater System S	1,760,171	
Tourism & Conventio	500,031	
Solid Waste Collectio	1,843,501	
Municipal Building	163,478	
0		
0		
0		
0		
Municipal Golf Course	592,962	
0		
0		
0		

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwd. Please input information in the green areas.

Official Name:

Official Title:

Date: Must be at least 10 days between date published a Latest date for notice to be published in your new

Time:

Location:

Available at:

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July

J7

July 25, 2014

7

25

2014

January

February

March

April

May

and hearing held.

June

spaper: July 25, 2014

July

August

September

October

November

December

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

City of McPherson

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and
(3) the Amounts(s) of 2014 Ad Valorem Tax are within statutory limitations.

			2015 Adopted Budget		
			Budget Authority	Amount of 2014	County
			for Expenditures	Ad Valorem	Clerk's
				Tax	Use Only
Table of Contents:	Page	No.			
Computation to Determine Limit for 2015	2				
Allocation of MVT, RVT, 16/20M Veh Tax	3				
Schedule of Transfers	4				
Statement of Indebtedness	5				
Statement of Lease-Purchases	6				
Computation to Determine State Library Grant	7				
Fund	K.S.A.				
General	12-101a	7	12,335,441	2,251,085	
Debt Service	10-113	8	3,283,178	778,342	
Library	12-1220	8	705,401	625,282	
Library Employee Benefits		9	153,700	135,596	
Industrial		9	454,416	29,852	
Employee Benefits		10	2,447,362	1,688,852	
Capital Improvements		10	2,870,950	50,023	
Consolidated Street & Highway		11	4,907,711		
Animal Shelter		11	213,216		
Special Park & Recreation		12	90,382		
Special Alcohol Program		12	129,403		
Wastewater M&O		13	4,432,918		
Sewer Recovery		13	404,031		
Swimming Pool M&O		14	729,017		
Sales Tax Revenue		14	1,929,230		
Wastewater System Surplus		15	1,641,346		
Tourism & Convention		15	499,451		
Solid Waste Collection		16	2,455,758		
Municipal Building		16	249,138		
Municipal Golf Course		17	569,270		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Totals	xxxxxx		40,501,319	5,559,032	
Notice of the vote to adopt required to be published and attached to the budg			Yes		County Clerk's Use Only
Budget Summary		20			
Neighborhood Revitalization Rebate		22			

Assisted by:

Address:

Email:

Attest: _____, 2014

County Clerk

Governing Body

City of McPherson

2015

Computation to Determine Limit for 2015

	Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$ 5,410,094
2. Debt service levy in 2014 budget	- \$ 994,754
3. Tax levy excluding debt service	\$ 4,415,340

2014 Valuation Information for Valuation Adjustments

4. New improvements for 2014:	+ 706,909	
5. Increase in personal property for 2014:		
5a. Personal property 2014	+ 4,352,217	
5b. Personal property 2013	- 6,136,708	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	- 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2014	0	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	706,909	
9. Total estimated valuation July 1, 2014	108,319,244	
10. Total valuation less valuation adjustment (9 minus 8)	107,612,335	
11. Factor for increase (8 divided by 10)	0.00657	
12. Amount of increase (11 times 3)	+ \$ 29,005	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 4,444,345	
14. Debt service levy in this 2015 budget	778,342	
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	5,222,687	
16. Consumer Price Index for all urban consumers for calendar year 2013	1.50%	
17. Consumer Price Index adjustment (3 times 16)	\$ 66,230	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 5,288,917	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18
you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and
attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of McPherson

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Fund for 2014	Budget Tax Levy Amount for 2013	Allocation for Year 2015			Excise
		MVT	RVT	16/20M Veh	
General	1,921,738	228,382	3,301	1,913	226
Debt Service	994,754	118,218	1,708	991	117
Library	617,382	73,371	1,060	615	73
Library Employee Bene	140,575	16,706	241	140	17
Industrial	30,147	3,583	52	30	4
Employee Benefits	1,655,498	196,742	2,843	1,648	196
Capital Improvements	50,000	5,942	86	50	6
					639
TOTAL	5,410,094	642,944	9,291	5,387	

County Treas Motor Vehicle Estimate	<u>642,944</u>		
County Treasurers Recreational Vehicle Estimate		<u>9,291</u>	
County Treasurers 16/20M Vehicle Estimate			<u>5,387</u>
Motor Vehicle Factor	<u>0.11884</u>		
Recreational Vehicle Factor		<u>0.00172</u>	
16/20M Vehicle Factor			<u>0.00100</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Animal Shelter	120,000	120,000	130,000	Ord. 2870
General	Municipal Golf Course	-	-	-	Ord. 2999
General	Capital Improvement	-	50,000	25,000	12-1,118
General	Swimming Pool M&O	160,000	160,000	160,000	Ord. 2708
General	Equipment Reserve	352,353	187,111	399,591	12-1,117
General	Consolidated Street & H	280,000	315,000	245,000	12-1,119
General	Municipal Building	90,000	90,000	90,000	Ord. 2887
General	Debt Service	80,000	87,500	87,500	Ord. 3042
Municipal Golf Course	Equipment Reserve	37,149	27,150	40,472	12-1,117
Animal Shelter	Equipment Reserve	3,563	3,800	3,800	12-1,117
Wastewater M&O	General	60,000	60,000	60,000	12-630a
Wastewater M&O	Capital Improvement	-	-	-	12-1,118
Wastewater M&O	Debt Service	214,920	218,784	199,860	12-630a
Consolidated Street & H	Equipment Reserve	140,117	135,140	118,398	12-1,117
Consolidated Street & H	Capital Improvement	-	-	-	12-1,118
Capital Improvement	Debt Service	-	-	-	10-132
Solid Waste Collection	General	50,000	50,000	50,000	12-2104
Cemetery Endowment	General	-	-	-	12-1410
Sales Tax Revenue	General	922,301			12-189
Sales Tax Revenue	Debt Service	-	168,903	825,738	Ord. 3107
Salex Tax Revenue	Capital Improvement	-	1,456,103	1,103,492	12-1,118
	Totals	2,510,403	3,129,491	3,538,851	
	Adjustments				
	Adjusted Totals	2,510,403	3,129,491	3,538,851	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2014	Date Due		Amount Due 2014		In
						Interest	Principal	Interest	Principal	
General Obligation:										
#129 Internal Improvement	9/29/04	8/1/18	1.60-5.00	3,350,000	0	2/1-8/1	8/1	0	0	
#130 Internal Improvement	7/1/05	8/1/25	2.875-5.00	4,975,000	3,360,000	2/1-8/1	8/1	138,338	355,000	12
#131 Internal Improvement	7/15/06	8/1/26	4.1-5.00	1,470,000	1,025,000	2/1-8/1	8/1	43,090	95,000	3
#132 Internal Improvement	8/1/07	8/1/27	4.15-5.50	1,040,000	715,000	2/1-8/1	8/1	31,712	65,000	2
#133 Internal Improvement	7/30/09	8/1/29	2.00-4.50	1,045,000	865,000	2/1-8/1	8/1	33,300	50,000	3
#134 Internal Improvement	6/15/11	8/1/23	2.00-3.50	2,965,000	2,055,000	2/1-8/1	8/1	48,500	355,000	4
#135 Internal Improvement	8/1/12	8/1/32	2.00-3.50	340,000	330,000	2/1-8/1	8/1	9,240	15,000	8
#136 Internal Improvement	8/15/13	8/1/33	2.00-4.25	9,585,000	9,585,000	2/1-8/1	8/1	252,292	425,000	25
Total G.O. Bonds					17,935,000			556,472	1,360,000	52
Revenue Bonds:										
Electric Sstem Rev 2011	10/4/2011	9/1/20	3.00-4.00	5,445,000	4,340,000	3/1-9/1	9/1	145,175	565,000	12
Water System Rev 2012	7/5/2012	10/1/2027	2.00-4.00	11,085,000	10,565,000	4/1-10/1	10/1	337,619	610,000	32
Total Revenue Bonds					14,905,000			482,794	1,175,000	45
Other:										
Total Other					0			0	0	
Total Indebtedness					32,840,000			1,039,266	2,535,000	97

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2014	Payments Due 2014
Downtown Sewer Project	5/1/1994	240	3.51	1,067,645	140,113	73,157
Wastewater Treatment UV Project	4/1/1999	240	3.03	1,127,000	473,326	75,551
Wastewater Treatment Improvement	9/1/2009	240	2.50	11,346,393	9,147,720	728,853
Ladder Fire truck	9/28/2009	111	4.95	866,722	628,743	108,462
2012 EZGo Golf Carts	4/3/2012	36	4.25	98,000	33,941	33,941
Totals					10,423,843	1,019,964

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: City of McPherson
McPherson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2014</u>	Proposed Year <u>2015</u>
Ad Valorem	\$617,382	\$625,282
Delinquent Tax	\$5,000	\$5,000
Motor Vehicle Tax	\$68,233	\$73,371
Recreational Vehicle Tax	\$1,083	\$1,060
16/20M Vehicle Tax	\$553	\$615
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$692,251	\$705,328
Difference in Total Taxes:	\$13,077	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$106,040,085	\$108,319,244
Did Assessed Valuation Decrease?	No	
Levy Rate	5.823	5.773
Difference in Levy Rate:	(0.050)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of McPherson

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	4,161,563	5,065,884	4,246,922
Receipts:			
Ad Valorem Tax	2,002,608	1,921,738	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	50,443	0	0
Motor Vehicle Tax	281,762	239,268	228,382
Recreational Vehicle Tax	4,051	3,799	3,301
16/20M Vehicle Tax	2,278	1,941	1,913
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	30,331	30,088	31,113
In Lieu of Taxes (IRB)	52,131	51,698	52,250
Retail Sales Tax	1,888,932	1,800,000	1,900,000
MVL Excise Tax	301	251	250
Beer License	1,765	1,000	1,000
Liquor License	4,200	2,750	4,000
Occupation License	8,840	8,000	8,000
Building, Zoning, Demo Bond	124,462	140,000	175,000
Inspection, Other Permits	6,451	7,500	8,000
Dance License	0	60	0
Franchise Tax	465,180	440,000	475,000
Fines & Forfeitures	282,344	205,000	270,000
License Fireworks Stands	2,500	2,500	2,500
Interest on Investments	16,730	20,000	17,000
Interest on Cemetery Investments	336	700	500
Rent - Building & Equipment	19,445	15,000	19,000
Sale of Material, Specials & Equipment	0	0	0
Sale of Real Estate	0	0	0
Sale of Cemetery Lots	23,962	21,000	22,500
Cemetery Services & Fees	36,540	32,000	36,500
Fire Contracts	258,834	233,177	255,000
Para-Transit (State)	11,054	12,500	11,000
Taxi Cab Coupons	11,884	12,000	11,000
Electric Department Appropriation	1,551,000	1,500,000	1,500,000
Water Department Appropriation	63,000	65,000	65,000
Transfer from Sewer Service	60,000	60,000	60,000
Transfer from Solid Waste	50,000	50,000	50,000
NCRA Effluent Water	87,500	87,500	87,500
Insurance Recoveries	117,633	0	0
Ambulance Appropriation	366,725	366,725	366,725
Subsidy Rescue Vehicle Runs	5,000	5,000	5,000
Recreation Commission Reimb. P&I	73,359	0	0
Grant Reimbursements	44,176	45,000	120,000
Gifts & Bequests	0	37,500	10,000
Transfer from Sales Tax Revenue	922,301	0	0
Transfer from Cemetery Endowment	0	0	0
VIN Inspections (Police)	25,680	25,000	25,000
Reimbursed Expenses	106,623	10,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous	12,374	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,072,735	7,458,695	5,837,434
Resources Available:	13,234,298	12,524,579	10,084,356

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Resources Available:	13,234,298	12,524,579	10,084,356
Expenditures:			
Administration	803,956	753,318	1,191,562
Engineering	247,391	257,526	268,391
Police Department	2,432,424	2,430,167	2,546,238
Fire Department	1,268,981	1,298,456	1,336,124
Sanitation	132,664	148,729	153,699
Street	280,000	315,000	245,000
Park	560,170	620,896	589,860
Cemetery	165,371	297,395	227,400
Inspection	60,571	74,389	139,420
Community Building	31,264	70,230	46,697
Ambulance	825,045	853,226	830,352
Legal and Judicial	338,506	303,524	304,917
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal detail (Should agree with detail)	7,146,344	7,422,856	7,879,660
Appropriation Airport	61,240	61,240	61,240
Appropriation Emergency Management	120	3,000	3,000
Appropriation McPherson Senior Center	5,000	5,000	5,000
Appropriation Main Street	25,500	25,500	25,500
Appropriation Museum	42,250	42,250	42,250
Appropriation Housing Collation	0	10,000	10,000
Trasnfer to Capial Impovement	0	50,000	25,000
Transfer to Animal Shelter	120,000	120,000	130,000
Transfer to Municipal Golf Course	0	0	0
Transfer to Municipal Building	90,000	90,000	90,000
Transfer to Bond & Interest	80,000	87,500	87,500
Transfer to Swimming Pool M&O	160,000	160,000	160,000
Recreation Bond & Interest (Reimbursed)	73,359	0	0
Transfer to Equipment Fund	352,353	187,111	399,591
Contingency for Storms	0	0	3,400,000
Neighborhood Revitalization Rebate			
Miscellaneous	12,248	13,200	16,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,168,414	8,277,657	12,335,441
Unencumbered Cash Balance Dec 31	5,065,884	4,246,922	xxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	11,269,351	11,623,157	12,335,441
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,335,441
Tax Required			2,251,085
Delinquent Comp Rate: 0.0%			0
Amount of 2014 Ad Valorem Tax			2,251,085

City of McPherson

2015

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Administration			
Personal Services	400,063	407,668	425,762
Contracted Services	304,973	230,000	223,500
Material & Supplies	5,890	8,000	8,450
Sundry Expenditures	93,030	105,650	168,850
Capital Outlay	0	2,000	365,000
Total	803,956	753,318	1,191,562
Engineering			
Personal Services	213,001	213,476	225,491
Contracted Services	14,784	23,650	23,650
Material & Supplies	13,467	14,400	11,250
Sundry Expenditures	2,062	4,000	4,000
Capital Outlay	4,077	2,000	4,000
Total	247,391	257,526	268,391
Police Department			
Personal Services	1,774,199	1,836,397	1,919,128
Contracted Services	319,686	353,870	378,555
Material & Supplies	93,623	131,300	122,155
Sundry Expenditures	48,941	55,000	61,000
Capital Outlay	195,975	53,600	65,400
Total	2,432,424	2,430,167	2,546,238
Fire Department			
Personal Services	1,013,043	1,045,161	1,060,132
Contracted Services	161,794	166,295	164,962
Material & Supplies	39,555	47,000	47,650
Sundry Expenditures	19,650	25,000	26,880
Capital Outlay	34,939	15,000	36,500
Total	1,268,981	1,298,456	1,336,124
Sanitation			
Personal Services	111,782	105,151	110,274
Contracted Services	9,790	25,438	25,685
Material & Supplies	3,087	6,850	6,150
Sundry Expenditures	7,395	10,790	11,090
Capital Outlay	610	500	500
Total	132,664	148,729	153,699
Street			
Personal Services			
Contracted Services			
Material & Supplies			
Sundry Expenditures	280,000	315,000	245,000
Capital Outlay			
Total	280,000	315,000	245,000
Park			
Personal Services	322,273	328,296	334,160
Contracted Services	127,591	124,800	124,800
Material & Supplies	108,221	95,300	98,800
Sundry Expenditures	2,085	7,500	7,100
Capital Outlay	0	65,000	25,000
Total	560,170	620,896	589,860
Cemetery			
Personal Services	112,207	158,995	158,350
Contracted Services	24,054	29,400	32,550
Material & Supplies	23,564	26,300	27,150
Sundry Expenditures	2,858	6,100	6,250
Capital Outlay	2,688	76,600	3,100
Total	165,371	297,395	227,400
Page 1 - Total	5,890,958	6,121,487	6,558,274

360000 Open Period \$

City of McPherson

2015

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
Inspection			
Personal Services	56,173	68,206	131,702
Contracted Services	1,532	2,403	2,428
Material & Supplies	1,882	2,110	3,620
Sundry Expenditures	984	1,670	1,670
Capital Outlay	0	0	0
Total	60,571	74,389	139,420
Community Building			
Personal Services	9,251	7,420	7,887
Contracted Services	21,547	38,260	38,260
Material & Supplies	376	250	250
Sundry Expenditures	90	300	300
Capital Outlay	0	24,000	0
Total	31,264	70,230	46,697
Ambulance			
Personal Services	825,045	853,226	830,352
Contracted Services			
Material & Supplies			
Sundry Expenditures			
Capital Outlay			
Total	825,045	853,226	830,352
Legal and Judicial			
Personal Services	61,157	69,484	70,877
Contracted Services	273,403	228,440	228,990
Material & Supplies	3,060	4,500	3,950
Sundry Expenditures	886	1,100	1,100
Capital Outlay	0	0	0
Total	338,506	303,524	304,917
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page 2 - Total	1,255,386	1,301,369	1,321,386
Page 1 - Total	5,890,958	6,121,487	6,558,274
Grand Total	7,146,344	7,422,856	7,879,660

(Note: Should agree with general sub-totals.)

City of McPherson

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	885,696	851,673	903,391
Receipts:			
Ad Valorem Tax	871,648	994,754	xxxxxxxxxxxxxxxx
Delinquent Tax	16,082	0	0
Motor Vehicle Tax	84,977	104,116	118,218
Recreational Vehicle Tax	1,221	1,653	1,708
16/20M Vehicle Tax	708	844	991
Proceeds from Bond Sale	1,839,968	0	0
Accrued Interest	0	0	0
Special Assessments	362,767	335,000	310,000
MVL Excise Tax	92	109	117
Transfer from Sales Tax	0	168,903	825,738
Reimb Exp Recreation P&I	0	56,827	57,313
Transfer from WWT M&O	214,920	218,784	199,860
Transfer from Capital Improvements	1,742	0	0
Transfer from General (NCRA)	80,000	87,500	87,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,474,125	1,968,490	1,601,445
Resources Available:	4,359,821	2,820,163	2,504,836
Expenditures:			
Bond Principal	3,087,960	1,360,000	2,050,000
Bond Interest	420,189	556,472	525,283
Commission & Postage	0	300	300
Special Assessments Delinquencies	0	0	0
Reserve for Bond Premium	0	0	707,595
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,508,148	1,916,772	3,283,178
Unencumbered Cash Balance Dec 31	851,673	903,391	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	2,473,732	2,579,541	3,283,178
	Non-Appropriated Balance		
See Tab A	Total Expenditure/Non-Appr Balance		3,283,178
	Tax Required		778,342
Delinquent Comp Rate:	0.0%		0
	Amount of 2014 Ad Valorem Tax		778,342

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	571,131	617,382	xxxxxxxxxxxxxxxx
Delinquent Tax	12,285	5,000	5,000
Motor Vehicle Tax	67,310	68,233	73,371
Recreational Vehicle Tax	968	1,083	1,060
16/20M Vehicle Tax	551	553	615
MVL Excise Tax	72	71	73
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	652,317	692,322	80,119
Resources Available:	652,317	692,322	80,119
Expenditures:			
Appropriation Library	652,317	692,322	705,401
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	652,317	692,322	705,401
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	654,117	692,322	705,401
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		705,401
	Tax Required		625,282
Delinquent Comp Rate:	0.0%		0
	Amount of 2014 Ad Valorem Tax		625,282

City of McPherson

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Employee Benefits	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	123,305	140,575	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,327	1,000	1,000
Motor Vehicle Tax	13,825	14,723	16,706
Recreational Vehicle Tax	199	234	241
16/20M Vehicle Tax	106	119	140
MVL Excise Tax	14	15	17
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	139,776	156,666	18,104
Resources Available:	139,776	156,666	18,104
Expenditures:			
Appropriation Library Eployee Benefit	139,776	156,666	153,700
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	139,776	156,666	153,700
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	140,600	156,666	153,700
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			153,700
Tax Required			135,596
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			135,596

Adopted Budget Industrial	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	400,170	416,497	385,895
Receipts:			
Ad Valorem Tax	29,380	30,147	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	715	0	0
Motor Vehicle Tax	3,634	3,513	3,583
Recreational Vehicle Tax	52	56	52
16/20M Vehicle Tax	30	28	30
MVL Excise Tax	5	4	4
Appropriation County	33,511	22,500	35,000
Reimbursed Expenses	0	0	0
Interest on Idle Funds	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,327	56,248	38,669
Resources Available:	467,497	472,745	424,564
Expenditures:			
Contracted Services	51,000	51,350	51,350
Sundry Expenditures	0	35,500	403,066
Capital Outlay	0	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	51,000	86,850	454,416
Unencumbered Cash Balance Dec 31	416,497	385,895	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	453,675	425,629	454,416
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			454,416
Tax Required			29,852
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			29,852

City of McPherson

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	958,452	1,038,184	557,081
Receipts:			
Ad Valorem Tax	1,623,631	1,655,498	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	33,147	0	0
Motor Vehicle Tax	180,004	191,575	196,742
Recreational Vehicle Tax	2,586	2,980	2,843
16/20M Vehicle Tax	1,569	1,736	1,648
Slider	0	0	0
MVL Excise Tax	199	431	196
Matching Funds	5,325	0	0
Reimbursed Expenses	123,841	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,970,302	1,852,220	201,429
Resources Available:	2,928,754	2,890,404	758,510
Expenditures:			
Contracted Services	4,191,883	2,333,323	2,447,362
Reimbursed Payroll Matching Funds-BPU	-2,301,313	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,890,570	2,333,323	2,447,362
Unencumbered Cash Balance Dec 31	1,038,184	557,081	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	2,316,350	2,333,323	2,447,362
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,447,362
Tax Required			1,688,852
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			1,688,852

Adopted Budget Capital Improvements	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	3,455,796	5,632,327	1,188,043
Receipts:			
Ad Valorem Tax	48,967	50,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,458	0	0
Motor Vehicle Tax	6,057	6,000	5,942
Recreational Vehicle Tax	87	100	86
16/20M Vehicle Tax	51	50	50
MVL Excise Tax	7	29	6
Temporary Note Proceeds	100,000	0	0
Transfer from General	0	50,000	25,000
Transfer from Consolidated Streets & High	0	0	0
Bond Proceeds	7,795,000	0	0
Developer's Share	46,157	0	0
Transfer from Federal & State	0	0	0
Transfer from Sales Tax	0	0	1,600,000
Special Assessments Prepaid	9,815	0	0
Interest on Idle Funds	535	1,800	1,800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,008,134	107,979	1,632,884
Resources Available:	11,463,930	5,740,306	2,820,927
Expenditures:			
Transfer to Bond & Interest			
Grant Complex T-Ball Project	754,875	225,125	0
First Street Design			
First Street/Hartup/Hill Reconstruction	3,876,229	3,249,092	1,600,000
Front Porch/Welcome	1,672	95,108	95,108
Foxfire SSD #188	1,768		
Foxfire Paving Phase III	-26		
Mohawk Interchange	0	0	700,000
The Veranda SSD #190	103,695	0	0
The Veranda Paving	739,258	0	0
Barnstormer's West Field SSD#191	64,514	0	0
Barnstormer's West Field Paving	201,397	0	0
Certainated/Oxford Drainage Project	73,834	932,938	450,842
Contingency for Street Design	0	0	0
Erosion Control	14,387	50,000	25,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,831,603	4,552,263	2,870,950
Unencumbered Cash Balance Dec 31	5,632,327	1,188,043	xxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount	2,282,468	4,520,432	2,870,950
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,870,950
Tax Required			50,023
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			50,023

City of McPherson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Consolidated Street & Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,692,775	2,657,944	2,263,727
Receipts:			
State of Kansas Gas Tax	332,630	337,160	339,920
County Transfers Gas		0	0
City Retails Sales Tax	1,522,610	1,400,000	1,500,000
Transfer from General Fund	280,000	315,000	245,000
Insurance Recoveries	0	0	0
State Connecting Links	47,301	47,000	47,000
Reimbursed Expenses	251,868	348,000	512,064
Interest on Idle Funds	0	0	0
Miscellaneous	1,358	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,435,767	2,447,160	2,643,984
Resources Available:	4,128,542	5,105,104	4,907,711
Expenditures:			
Personal Services	369,748	426,225	435,656
Contracted Services	763,039	2,027,462	2,215,475
Material & Supplies	179,947	242,000	242,000
Sundry Expenditures	3,089	3,450	1,870,082
Capital Outlay	12,293	1,100	11,100
Transfer to Equipment Fund	140,117	135,140	118,398
Transfer to Capital Improvement	0	0	0
Sidewalk (ADA Curb)	2,365	6,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,470,598	2,841,377	4,907,711
Unencumbered Cash Balance Dec 31	2,657,944	2,263,727	0
2013/2014/2015 Budget Authority Amount	2,949,626	3,878,494	4,907,711

Adopted Budget

Animal Shelter	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	98,192	95,856	56,016
Receipts:			
Dog Tags, Impound, Adoption	9,196	11,000	11,000
Animal Cremations	15,868	12,500	16,000
Transfer from General Fund	120,000	120,000	130,000
Reimbursements	1,037	0	0
Gifts & Donations	1,316	0	0
Interest on Idle Funds	14	200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	147,431	143,700	157,200
Resources Available:	245,623	239,556	213,216
Expenditures:			
Personal Services	86,580	97,940	114,782
Contracted Services	41,844	38,000	38,214
Material & Supplies	13,214	15,300	16,600
Sundry Expenditures	4,566	8,500	39,820
Capital Outlay	0	20,000	0
Transfer to Equipment Fund	3,563	3,800	3,800
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	149,767	183,540	213,216
Unencumbered Cash Balance Dec 31	95,856	56,016	0
2013/2014/2015 Budget Authority Amount	223,132	226,891	213,216

City of McPherson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Park & Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	60,117	60,448	59,269
Receipts:			
Local Alcohol Liquor Tax	30,331	28,821	31,113
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,331	28,821	31,113
Resources Available:	90,448	89,269	90,382
Expenditures:			
Contracted Services	30,000	30,000	30,000
Capital Outlay	0	0	60,382
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	30,000	30,000	90,382
Unencumbered Cash Balance Dec 31	60,448	59,269	0
2013/2014/2015 Budget Authority Amount	88,822	89,584	90,382

Adopted Budget

Special Alcohol Program	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	100,287	104,690	98,290
Receipts:			
Local Alcohol Liquor Tax	30,331	30,000	31,113
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	30,331	30,000	31,113
Resources Available:	130,618	134,690	129,403
Expenditures:			
Personal Services	2,949	6,400	6,400
Contracted Services	15,393	20,000	20,000
Material & Supplies	7,552	0	0
Sundry Expenditures	34	10,000	10,000
Capital Outlay	0	0	93,003
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	25,928	36,400	129,403
Unencumbered Cash Balance Dec 31	104,690	98,290	0
2013/2014/2015 Budget Authority Amount	121,586	123,356	129,403

City of McPherson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Wastewater M&O			
Unencumbered Cash Balance Jan 1	3,490,869	3,372,016	2,787,018
Receipts:			
Rent	2,471	750	2,500
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	58,250	0	0
Sale of Grain & Hay	59,459	40,000	35,000
Sewer Service Fee	1,628,062	1,520,000	1,600,000
Sewer Service Connections	0	2,500	2,500
Effluent Water Golf Course	2,400	2,400	2,400
Reimbursed Expenses	85,190	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	546	3,500	3,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,836,378	1,569,150	1,645,900
Resources Available:	5,327,247	4,941,166	4,432,918
Expenditures:			
Personal Services	242,588	267,873	318,242
Contracted Services	696,267	1,184,233	736,070
Material & Supplies	120,495	107,000	112,100
Sundry Expenditures	150,866	155,258	155,258
Capital Outlay	469,566	160,000	79,500
Wastewater Treatment Replacement	0	0	40,000
Wastewater Surplus	0	0	2,730,888
Transfer to General	60,000	60,000	60,000
Transfer to Bond & Interest	214,920	218,784	199,860
Transfer to Capital Improvement	0	0	0
Miscellaneous	529	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,955,231	2,154,148	4,432,918
Unencumbered Cash Balance Dec 31	3,372,016	2,787,018	0
2013/2014/2015 Budget Authority Amount	4,217,119	3,986,487	4,432,918

Adopted Budget

Sewer Recovery	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	329,746	344,031	374,031
Receipts:			
Sewer Recovery Fee	14,285	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,285	30,000	30,000
Resources Available:	344,031	374,031	404,031
Expenditures:			
Capital Outlay	0	0	404,031
Permit Refunds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	404,031
Unencumbered Cash Balance Dec 31	344,031	374,031	0
2013/2014/2015 Budget Authority Amount	363,069	389,744	404,031

City of McPherson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Swimming Pool M&O	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	360,026	390,917	394,017
Receipts:			
Pool Fees	91,174	130,000	125,000
Concessions	25,536	40,000	50,000
Transfer from General Fund	160,000	160,000	160,000
Reimbursed Expenses	6,506	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	834	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	284,050	330,000	335,000
Resources Available:	644,076	720,917	729,017
Expenditures:			
Contracted Services	212,829	268,700	268,700
Material & Supplies	35,254	51,700	51,700
Sundry Expenditures	4,242	5,300	407,417
Capital Outlay	0	0	0
Miscellaneous	834	1,200	1,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	253,159	326,900	729,017
Unencumbered Cash Balance Dec 31	390,917	394,017	0
2013/2014/2015 Budget Authority Amount	600,424	620,314	729,017

Adopted Budget

Sales Tax Revenue	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	134,236	179,230
Receipts:			
City Retail Sales Tax	1,522,610	1,670,000	1,750,000
Interest on Idle Funds	21	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,522,631	1,670,000	1,750,000
Resources Available:	1,522,631	1,804,236	1,929,230
Expenditures:			
Note Principal			
Note Interest			
Sundry Expenditures			
Transfer to General Fund	922,301		
Appropriation to McPherson Opera House	466,094		
Transfer to Bond & Interest		168,903	825,738
		1,456,103	1,103,492
Contingence for future Bond & Int Payment			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,388,395	1,625,006	1,929,230
Unencumbered Cash Balance Dec 31	134,236	179,230	0
2013/2014/2015 Budget Authority Amount	1,700,000	1,625,006	1,929,230

City of McPherson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater System Surplus	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	1,136,861	1,082,107	997,300
Receipts:			
Sewer Service Fee	674,099	644,046	644,046
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	674,099	644,046	644,046
Resources Available:	1,810,960	1,726,153	1,641,346
Expenditures:			
Appropriation KDHE WWT Plant Improvement	728,853	728,853	1,641,346
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	728,853	728,853	1,641,346
Unencumbered Cash Balance Dec 31	1,082,107	997,300	0
2013/2014/2015 Budget Authority Amount:	1,760,171	1,768,008	1,641,346

Adopted Budget

Tourism & Convention	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	202,450	196,743	231,351
Receipts:			
Booth & Registration Fees	1,400	2,000	3,000
Guest Tax	239,033	270,000	239,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	2,367	3,000	3,000
Trolley Revenue	5,930	6,000	5,600
Grants	7,133	1,000	0
Gifts & Bequests	1,200	12,000	10,000
Puzzles, Postcards, etc	1,266	2,500	7,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	258,329	296,500	268,100
Resources Available:	460,779	493,243	499,451
Expenditures:			
Personal Services	86,943	90,617	90,617
Contracted Services	79,063	77,800	71,300
Material & Supplies	55,528	55,900	62,400
Sundry Expenditures	42,502	37,575	275,134
Capital Outlay	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	264,036	261,892	499,451
Unencumbered Cash Balance Dec 31	196,743	231,351	0
2013/2014/2015 Budget Authority Amount:	500,031	470,550	499,451

City of McPherson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Solid Waste Collection	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,095,816	1,205,108	1,380,758
Receipts:			
Refuse Collection	803,982	850,000	985,000
Landfill Closure Fee	70,316	90,000	90,000
Reimbursed Expenses	7,496	0	0
Yard Waste Tags	30	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	881,824	940,000	1,075,000
Resources Available:	1,977,640	2,145,108	2,455,758
Expenditures:			
Contracted Services	722,529	712,750	822,750
Sundry Expenditures	0	500	500
Landfill Mitigation			1,581,408
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0	0	0
Miscellaneous	3	1,100	1,100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	772,532	764,350	2,455,758
Unencumbered Cash Balance Dec 31	1,205,108	1,380,758	0
2013/2014/2015 Budget Authority Amount	1,843,501	1,821,468	2,455,758

Adopted Budget

Municipal Building	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	183,655	196,041	159,088
Receipts:			
Transfer from General Fund	90,000	90,000	90,000
Reimbursed Expenses	21,505	0	0
Interest on Idle Funds	20	50	50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	111,525	90,050	90,050
Resources Available:	295,180	286,091	249,138
Expenditures:			
Contracted Services	57,112	77,803	80,066
Material & Supplies	27,827	23,000	29,000
Sundry Expenditures	0	1,000	114,872
Capital Outlay	14,200	25,000	25,000
Bond Principal			
Bond Interest			
Commission & Postage			
Miscellaneous	0	200	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	99,139	127,003	249,138
Unencumbered Cash Balance Dec 31	196,041	159,088	0
2013/2014/2015 Budget Authority Amount	163,478	225,164	249,138

City of McPherson

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Municipal Golf Course	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1	45,136	14,445	18,270
Receipts:			
Membership Fees	135,578	133,000	135,000
Ten Play Card & Golf Team Fees	13,000	12,000	12,000
Cart Storage Rental Fees	48,729	48,000	48,000
Cart Rental	57,414	64,000	64,000
Trail Fees	4,108	5,000	5,000
Driving Range Revenue	13,213	14,000	14,000
Transfer from General Fund	0	0	0
Insurance Recoveries	0	0	0
Weekend Green Fees	63,952	72,500	75,000
Weekday Green Fees	65,034	85,000	85,000
Concession Revenue	22,654	33,000	32,000
Beer Sales	18,537	19,000	19,000
Gift Cards	4,190	4,000	4,000
Pro Shop Sales	46,684	55,000	55,000
Reimbursed Expenses	794	0	0
Grinding Services	620	0	0
Cash Long	883	0	0
Miscellaneous	605	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	495,995	547,500	551,000
Resources Available:	541,131	561,945	569,270
Expenditures:			
Personal Services	214,278	229,325	233,292
Contracted Services	79,559	80,600	80,600
Material & Supplies	130,370	139,500	146,500
Sundry Expenditures	31,268	33,100	59,406
Capital Outlay	34,062	34,000	9,000
Transfer to Equipment Fund	37,149	27,150	40,472
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	526,686	543,675	569,270
Unencumbered Cash Balance Dec 31	14,445	18,270	0
2013/2014/2015 Budget Authority Amount	0	0	569,270

See Tab ASee Tab C

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2013	Estimate for 2014	Year for 2015
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount	0	0	0

NON-BUDGETED FUNDS (A)*(Only the actual budget year for 2013 is to be shown)***Non-Budgeted Funds-A**

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Cemetery Endowment		Operation Warmth		Equipment Reserve		Salothouse Broadway Trust		Museum Building Fund	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	61,777	Cash Balance Jan 1	3,946	Cash Balance Jan 1	1,633,769	Cash Balance Jan 1	52,591	Cash Balance Jan 1	227,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Sale of Cemetery Lots	7,988	Gifts & Bequests	2,283	Note Proceeds	0	Interest on Idle Funds	270	Interest on Idle Funds	0
Gifts & Bequests	0			Bond Proceeds	0	Miscellaneous	0	Gifts & Bequests	0
				Interest on Idle Funds	196				
				Insurance Recoveries	0				
				Reimbursed Expenses	3,240				
				Transfer General	352,353				
				Transfer Golf Course	37,149				
				Transfer Animal Shelter	3,563				
				Transfer Cons St & Hig	140,117				
Total Receipts	7,988	Total Receipts	2,283	Total Receipts	536,618	Total Receipts	270	Total Receipts	0
Resources Available:	69,765	Resources Available:	6,229	Resources Available:	2,170,387	Resources Available:	52,861	Resources Available:	227,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transf To General	0	Utilities	4,502	Contracted Services		Contracted Services	2,500	Capital Outlay	227,000
Capital Outlay				Sundry Expenditures		Material & Supplies	0		
				Capital Outlay	245,354	Capital Outlay	0		
				Note Principal					
				Note Interest					
				Commission & Postage					
Total Expenditures	0	Total Expenditures	4,502	Total Expenditures	245,354	Total Expenditures	2,500	Total Expenditures	227,000
Cash Balance Dec 31	69,765	Cash Balance Dec 31	1,727	Cash Balance Dec 31	1,925,033	Cash Balance Dec 31	50,361	Cash Balance Dec 31	0

**Note: These two block figures should agree.

City of McPherson

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Forfeited Property - Police		Community Development		Insurance Proceeds					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	13,238	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Forfeited Property Fund	1,629	Interest Payments	0	Insurance Escrow	17,067				
Reimbursed Expenses	0	Principal Payments	0	Interest on Idle Funds					
Total Receipts	1,629	Total Receipts	0	Total Receipts	17,067	Total Receipts	0	Total Receipts	0
Resources Available:	14,867	Resources Available:	0	Resources Available:	17,067	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Drug Enforcement	6,431	Payments to State		Reimb Escrow Interest	17,067				
				Contracted Services					
Total Expenditures	6,431	Total Expenditures	0	Total Expenditures	17,067	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	8,436	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0

****Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

2015

The governing body of

City of McPherson

will meet on August 4, 2014 at 9:00 AM at Municipal Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Office of the City Clerk and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget Year for 2015		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate *
General	8,168,414	19.428	8,277,657	18.123	12,335,441	2,251,085	20.782
Debt Service	3,508,148	8.454	1,916,772	9.381	3,283,178	778,342	7.186
Library	652,317	5.540	692,322	5.823	705,401	625,282	5.773
Library Employee Benefits	139,776	1.196	156,666	1.326	153,700	135,596	1.252
Industrial	51,000	0.285	86,850	0.285	454,416	29,852	0.276
Employee Benefits	1,890,570	15.749	2,333,323	15.612	2,447,362	1,688,852	15.591
Capital Improvements	5,831,603	0.475	4,552,263	0.472	2,870,950	50,023	0.462
Consolidated Street & Highw	1,470,598		2,841,377		4,907,711		
Animal Shelter	149,767		183,540		213,216		
Special Park & Recreation	30,000		30,000		90,382		
Special Alcohol Program	25,928		36,400		129,403		
Wastewater M&O	1,955,231		2,154,148		4,432,918		
Sewer Recovery					404,031		
Swimming Pool M&O	253,159		326,900		729,017		
Sales Tax Revenue	1,388,395		1,625,006		1,929,230		
Wastewater System Surplus	728,853		728,853		1,641,346		
Tourism & Convention	264,036		261,892		499,451		
Solid Waste Collection	772,532		764,350		2,455,758		
Municipal Building	99,139		127,003		249,138		
Municipal Golf Course	526,686		543,675		569,270		
Non-Budgeted Funds-A	480,355						
Non-Budgeted Funds-B	23,498						
Totals	28,410,005	51.127	27,638,997	51.022	40,501,319	5,559,032	51.322
Less: Transfers	2,510,403		3,129,491		3,538,851		
Net Expenditure	25,899,602		24,509,506		36,962,468		
Total Tax Levied	5,377,732		5,410,094		xxxxxxxxxxxxxxxx		
Assessed Valuation	105,188,907		106,040,085		108,319,244		
Outstanding Indebtedness, January 1,	2012		2013		2014		
G.O. Bonds	12,240,000		12,580,000		17,935,000		
Revenue Bonds	17,360,000		16,530,000		14,905,000		
Other	375,000		435,000		0		
Lease Purchase Principal	12,073,439		11,195,315		10,423,843		
Total	42,048,439		40,740,315		43,263,843		

*Tax rates are expressed in mills

Tamra K. Seely
City Official Title: City Clerk

City of McPherson

2015

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General			
Debt Service			
Library			
Library Employee Benefits			
Industrial			
Employee Benefits			
Capital Improvements			
0			
0			
0			
0			
0			
0			
TOTAL	0	0.000	0

2014 July 1 Valuation: 108,319,244

Valuation Factor: 108,319.244

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

****This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.**

Sample Notice of Vote Publication

Notice of Vote - City of McPherson

In adopting the 2015 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2014 budget, adjusted by the 2013 CPI for all urban consumers. Three (3) members voted in favor of the budget and no (0) members voted against the budget.