

**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 for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's 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			
<b>Fund</b>	<b>K.S.A.</b>			
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			
<b>Totals</b>	xxxxxx		40,501,319	5,559,032
Notice of the vote to adopt required to be published and attached to the budget?			Yes	County Clerk's Use Only
Budget Summary	20			
Neighborhood Revitalization Rebate	22			Nov 1, 2014 Total Assessed Valuation
Assisted by:				
Address:				
Email:				
Attest:	8-25-14	2014		
<u>Cathy A. Ahment</u>				
County Clerk				

*Thomas A. Brown*  
*Robert Moore*  
*Michael B. Elkins*

Governing Body

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON, ss

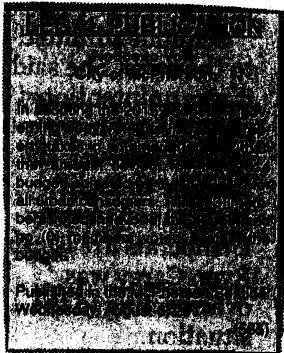
Stacey Diederich

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 6<sup>th</sup> day of

*August, 2014*



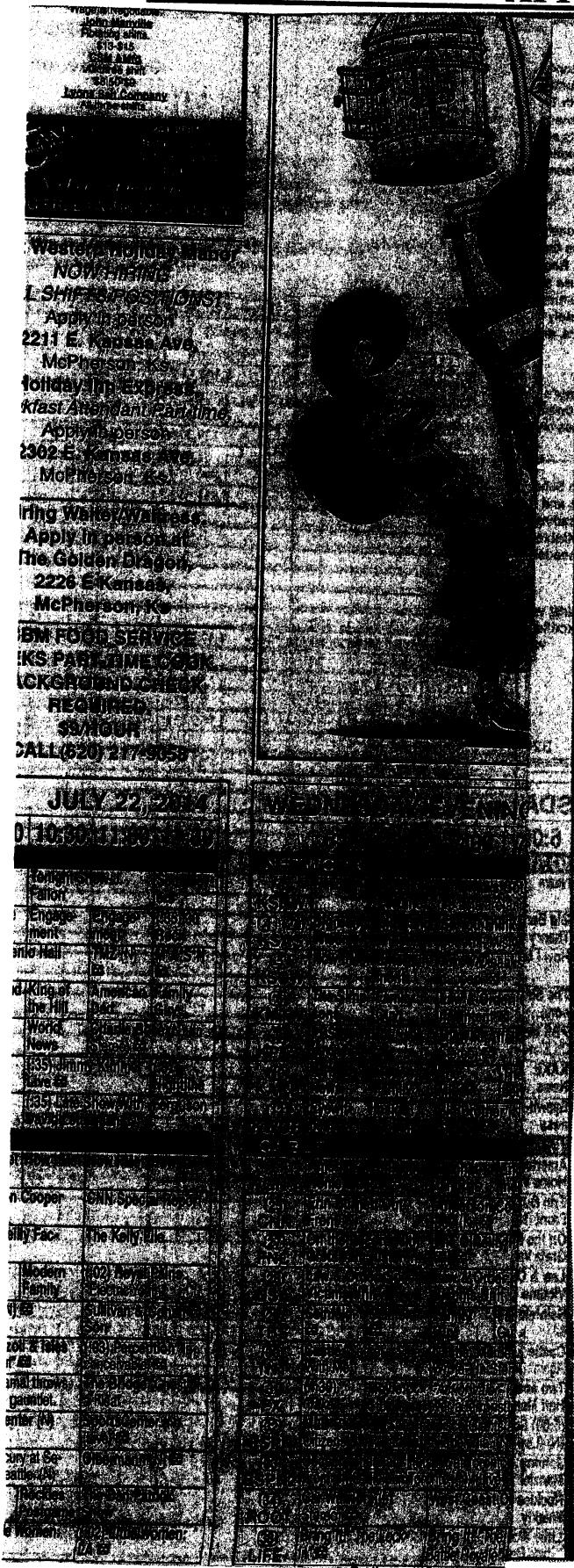
Linda Born-Smith *Linda Born-Smith*  
Notary Public

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

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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:



Subscribed and sworn to before me 25 day of

July 2014



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	2013
		*Expenditures*	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	
1	
2	
3	
4	
5	
1	
2	
3	
4	
5	

## **From the 2014 Budget, Budget Summary Page**

### Total

### Total Tax Levied (2013 budget column)

5,377,732

**Assessed Valuation (2013 budget column)**

5,577,752

## **From the 2014 Budget, Budget Summary Page**

### **Outstanding Indebtedness, January 1:**

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 Clerks 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
<b>Territory Added: (Current Year Only)</b>		
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
<b>Total</b>	<b>51.022</b>	

Final Assessed Valuation from the November 1, 2013 Abstract	106,040,085	7/10/2014
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**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
16120 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	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	
Employee Benefits	2,316,350	7/10/2014
Capital Improvements	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 & Conventic	500,031	
Solid Waste Collectio	1,843,501	
Municipal Building	163,478	
0		
0		
0		
0		
Municipal Golf Cours	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 reviewed. Please input information in the green areas.

Official Name: Tamra K. Seely

Official Title: City Clerk

Date: August 4, 2014

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

Time: 9:00 AM

Location: Municipal Center

Available at: the Office of the City Clerk

### **Examples**

Official Title: City Clerk, City Treasurer, Mayor

July

J7

July 25, 2014

Date: August 12, 2010

7

25

Time: 7:00 PM or 7:00 AM

2014

Location: City Hall

Available at: City Hall

January

February

March

April

May

and hearing held.

spaper: July 25, 2014

June

July

August

September

October

November

December

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Assisted by:				
Address:				
Email:				
Attest:	2014			

County Clerk

Governing Body

City of McPherson

2015

**Computation to Determine Limit for 2015**

	<b>Amount of Levy</b>
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	<u>\$ 4,415,340</u>

**2014 Valuation Information for Valuation Adjustments**

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

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	RTV	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 Benefits	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 642,944

County Treasurers Recreational Vehicle Estimate 9,291

County Treasurers 16/20M Vehicle Estimate 5,387

Motor Vehicle Factor 0.11884

Recreational Vehicle Factor 0.00172

16/20M Vehicle Factor 0.00100

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2013</b>	<b>Current Amount for 2014</b>	<b>Proposed Amount for 2015</b>	<b>Transfers Authorized by Statute</b>
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
	<b>Totals</b>	<b>2,510,403</b>	<b>3,129,491</b>	<b>3,538,851</b>	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	<b>2,510,403</b>	<b>3,129,491</b>	<b>3,538,851</b>	

**\*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 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].

revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

**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.

## City of McPherson

## 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		Interest	Principal	Interest	Principal	Interest	Principal
						Interest	Principal	Interest	Principal						
<b>General Obligation:</b>															
#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					
<b>Total G.O. Bonds</b>					<b>17,935,000</b>					<b>556,472</b>	<b>1,360,000</b>	<b>52</b>			
<b>Revenue Bonds:</b>															
Electric System 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					
<b>Total Revenue Bonds</b>					<b>14,905,000</b>					<b>482,794</b>	<b>1,175,000</b>	<b>45</b>			
<b>Other:</b>															
<b>Total Other</b>					<b>0</b>					<b>0</b>	<b>0</b>				
<b>Total Indebtedness</b>					<b>32,840,000</b>					<b>1,039,266</b>	<b>2,535,000</b>	<b>9</b>			

## City of McPherson

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

\*\*\*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:**

	<b>Current Year</b>	<b>Proposed Year</b>
	<b><u>2014</u></b>	<b><u>2015</u></b>
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
	<b>\$0</b>	<b>\$0</b>
<b>TOTAL TAXES</b>	<b>\$692,251</b>	<b>\$705,328</b>
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.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	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	xxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>9,072,735</b>	<b>7,458,695</b>	<b>5,837,434</b>
<b>Resources Available:</b>	<b>13,234,298</b>	<b>12,524,579</b>	<b>10,084,356</b>

## **FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Resources Available:</b>	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
<b>Subtotal detail (Should agree with detail)</b>	<b>7,146,344</b>	<b>7,422,856</b>	<b>7,879,660</b>
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
Transfer to Capital Improvement	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
<b>Neighborhood Revitalization Rebate</b>			
Miscellaneous	12,248	13,200	16,700
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>8,168,414</b>	<b>8,277,657</b>	<b>12,335,441</b>
Unencumbered Cash Balance Dec 31	5,065,884	4,246,922	xxxxxxxxxxxxxxxxxxxx
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 <b>General Fund - Detail Page 1</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>Administration</b>			
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
<b>Total</b>	<b>803,956</b>	<b>753,318</b>	<b>1,191,562</b>
<b>Engineering</b>			
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
<b>Total</b>	<b>247,391</b>	<b>257,526</b>	<b>268,391</b>
<b>Police Department</b>			
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
<b>Total</b>	<b>2,432,424</b>	<b>2,430,167</b>	<b>2,546,238</b>
<b>Fire Department</b>			
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
<b>Total</b>	<b>1,268,981</b>	<b>1,298,456</b>	<b>1,336,124</b>
<b>Sanitation</b>			
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
<b>Total</b>	<b>132,664</b>	<b>148,729</b>	<b>153,699</b>
<b>Street</b>			
Personal Services			
Contracted Services			
Material & Supplies			
Sundry Expenditures	280,000	315,000	245,000
Capital Outlay			
<b>Total</b>	<b>280,000</b>	<b>315,000</b>	<b>245,000</b>
<b>Park</b>			
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
<b>Total</b>	<b>560,170</b>	<b>620,896</b>	<b>589,860</b>
<b>Cemetery</b>			
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
<b>Total</b>	<b>165,371</b>	<b>297,395</b>	<b>227,400</b>

360000 Open Period \$

Page 1 - Total	5,890,958	6,121,487	6,558,274
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City of McPherson

2015

Adopted Budget <b>General Fund - Detail Page 2</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Expenditures:</b>			
<b>Inspection</b>			
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
<b>Total</b>	<b>60,571</b>	<b>74,389</b>	<b>139,420</b>
<b>Community Building</b>			
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
<b>Total</b>	<b>31,264</b>	<b>70,230</b>	<b>46,697</b>
<b>Ambulance</b>			
Personal Services	825,045	853,226	830,352
Contracted Services			
Material & Supplies			
Sundry Expenditures			
Capital Outlay			
<b>Total</b>	<b>825,045</b>	<b>853,226</b>	<b>830,352</b>
<b>Legal and Judicial</b>			
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
<b>Total</b>	<b>338,506</b>	<b>303,524</b>	<b>304,917</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page 2 -Total</b>	<b>1,255,386</b>	<b>1,301,369</b>	<b>1,321,386</b>
<b>Page 1 -Total</b>	<b>5,890,958</b>	<b>6,121,487</b>	<b>6,558,274</b>
<b>Grand Total</b>	<b>7,146,344</b>	<b>7,422,856</b>	<b>7,879,660</b>

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

Page No. 7c

## 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	xxxxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>3,474,125</b>	<b>1,968,490</b>	<b>1,601,445</b>
<b>Resources Available:</b>	<b>4,359,821</b>	<b>2,820,163</b>	<b>2,504,836</b>
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			
<b>Total Expenditures</b>	<b>3,508,148</b>	<b>1,916,772</b>	<b>3,283,178</b>
Unencumbered Cash Balance Dec 31	851,673	903,391	xxxxxxxxxxxxxxxxxxxx
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%
		Amount of 2014 Ad Valorem Tax	778,342

City of McPherson

2015

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Library Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	123,305	140,575	xxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>139,776</b>	<b>156,666</b>	<b>18,104</b>
<b>Resources Available:</b>	<b>139,776</b>	<b>156,666</b>	<b>18,104</b>
Expenditures:			
Appropriation Library Employee Benefit	139,776	156,666	153,700
<b>Neighborhood Revitalization Rebate</b>			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>139,776</b>	<b>156,666</b>	<b>153,700</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
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	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Industrial</b>			
Unencumbered Cash Balance Jan 1	400,170	416,497	385,895
Receipts:			
Ad Valorem Tax	29,380	30,147	xxxxxxxxxxxxxxxxxx
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			
<b>Total Receipts</b>	<b>67,327</b>	<b>56,248</b>	<b>38,669</b>
<b>Resources Available:</b>	<b>467,497</b>	<b>472,745</b>	<b>424,564</b>
Expenditures:			
Contracted Services	51,000	51,350	51,350
Sundry Expenditures	0	35,500	403,066
Capital Outlay	0	0	0
<b>Neighborhood Revitalization Rebate</b>			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>51,000</b>	<b>86,850</b>	<b>454,416</b>
Unencumbered Cash Balance Dec 31	416,497	385,895	xxxxxxxxxxxxxxxxxx
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

**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%
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	9,813	0	0
Interest on Idle Funds	535	1,800	1,800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,006,134	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
Certainteed/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	3,632,327	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 <b>Consolidated Street &amp; Highway</b>	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			
<b>Total Receipts</b>	<b>2,435,767</b>	<b>2,447,160</b>	<b>2,643,984</b>
<b>Resources Available:</b>	<b>4,128,542</b>	<b>5,105,104</b>	<b>4,907,711</b>
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			
<b>Total Expenditures</b>	<b>1,470,598</b>	<b>2,841,377</b>	<b>4,907,711</b>
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			
<b>Total Receipts</b>	<b>147,431</b>	<b>143,700</b>	<b>157,200</b>
<b>Resources Available:</b>	<b>245,623</b>	<b>239,556</b>	<b>213,216</b>
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			
<b>Total Expenditures</b>	<b>149,767</b>	<b>183,540</b>	<b>213,216</b>
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 <b>Special Park &amp; Recreation</b>	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			
<b>Total Receipts</b>	<b>30,331</b>	<b>28,821</b>	<b>31,113</b>
<b>Resources Available:</b>	<b>90,448</b>	<b>89,269</b>	<b>90,382</b>
Expenditures:			
Contracted Services	30,000	30,000	30,000
Capital Outlay	0	0	60,382
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>90,382</b>
Unencumbered Cash Balance Dec 31	60,448	59,269	0
2013/2014/2015 Budget Authority Amoun	88,822	89,584	90,382

Adopted Budget

Adopted Budget <b>Special Alcohol Program</b>	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			
<b>Total Receipts</b>	<b>30,331</b>	<b>30,000</b>	<b>31,113</b>
<b>Resources Available:</b>	<b>130,618</b>	<b>134,690</b>	<b>129,403</b>
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			
<b>Total Expenditures</b>	<b>25,928</b>	<b>36,400</b>	<b>129,403</b>
Unencumbered Cash Balance Dec 31	104,690	98,290	0
2013/2014/2015 Budget Authority Amoun	121,586	123,356	129,403

City of McPherson

2015

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Wastewater M&amp;O</b>	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
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			
<b>Total Receipts</b>	<b>1,836,378</b>	<b>1,569,150</b>	<b>1,645,900</b>
<b>Resources Available:</b>	<b>5,327,247</b>	<b>4,941,166</b>	<b>4,432,918</b>
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			
<b>Total Expenditures</b>	<b>1,955,231</b>	<b>2,154,148</b>	<b>4,432,918</b>
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

Adopted Budget <b>Sewer Recovery</b>	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			
<b>Total Receipts</b>	<b>14,285</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>344,031</b>	<b>374,031</b>	<b>404,031</b>
Expenditures:			
Capital Outlay	0	0	404,031
Permit Refunds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>404,031</b>
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	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Swimming Pool M&amp;O</b>			
Unencumbered Cash Balance Jan 1	360,026	390,917	394,017
<b>Receipts:</b>			
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			
<b>Total Receipts</b>	<b>284,050</b>	<b>330,000</b>	<b>335,000</b>
<b>Resources Available:</b>	<b>644,076</b>	<b>720,917</b>	<b>729,017</b>
<b>Expenditures:</b>			
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			
<b>Total Expenditures</b>	<b>253,159</b>	<b>326,900</b>	<b>729,017</b>
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
<b>Unencumbered Cash Balance Jan 1</b>			
0	134,236	179,230	
<b>Receipts:</b>			
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			
<b>Total Receipts</b>	<b>1,522,631</b>	<b>1,670,000</b>	<b>1,750,000</b>
<b>Resources Available:</b>	<b>1,522,631</b>	<b>1,804,236</b>	<b>1,929,230</b>
<b>Expenditures:</b>			
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			
<b>Total Expenditures</b>	<b>1,388,395</b>	<b>1,625,006</b>	<b>1,929,230</b>
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 Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Wastewater System Surplus</b>			
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			
<b>Total Receipts</b>	<b>674,099</b>	<b>644,046</b>	<b>644,046</b>
<b>Resources Available:</b>	<b>1,810,960</b>	<b>1,726,153</b>	<b>1,641,346</b>
Expenditures:			
Appropriation KDHE WWT Plant Improveme	728,853	728,853	1,641,346
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>728,853</b>	<b>728,853</b>	<b>1,641,346</b>
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

Adopted Budget	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Tourism &amp; Convention</b>			
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			
<b>Total Receipts</b>	<b>258,329</b>	<b>296,500</b>	<b>268,100</b>
<b>Resources Available:</b>	<b>460,779</b>	<b>493,243</b>	<b>499,451</b>
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			
<b>Total Expenditures</b>	<b>264,036</b>	<b>261,892</b>	<b>499,451</b>
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 <b>Solid Waste Collection</b>	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			
<b>Total Receipts</b>	<b>881,824</b>	<b>940,000</b>	<b>1,075,000</b>
<b>Resources Available:</b>	<b>1,977,640</b>	<b>2,145,108</b>	<b>2,455,758</b>
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			
<b>Total Expenditures</b>	<b>772,532</b>	<b>764,350</b>	<b>2,455,758</b>
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

<b>Municipal Building</b>	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			
<b>Total Receipts</b>	<b>111,525</b>	<b>90,050</b>	<b>90,050</b>
<b>Resources Available:</b>	<b>295,180</b>	<b>286,091</b>	<b>249,138</b>
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			
<b>Total Expenditures</b>	<b>99,139</b>	<b>127,003</b>	<b>249,138</b>
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 Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
<b>Municipal Golf Course</b>			
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			
<b>Total Receipts</b>	<b>495,995</b>	<b>547,500</b>	<b>551,000</b>
<b>Resources Available:</b>	<b>541,131</b>	<b>561,945</b>	<b>569,270</b>
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			
<b>Total Expenditures</b>	<b>526,686</b>	<b>543,675</b>	<b>569,270</b>
Unencumbered Cash Balance Dec 31	14,445	18,270	0
2013/2014/2015 Budget Authority Amount	0	0	569,270

[See Tab A](#)

[See Tab C](#)

Adopted Budget

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

## City of McPherson

## 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		Salthouse Broadway Trust		Museum Building F	
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;
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:	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;
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:
Transf To General	0	Utilities	4,502	Contracted Services		Contracted Services	2,500	Capital Outlay	227;
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;
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:	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
Resources Available:	14,867	Resources Available:	0	Resources Available:	17,067	Resources Available:	0

Expenditures:	Expenditures:	Expenditures:	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
Cash Balance Dec 31	8,436	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.

\*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			
<b>TOTAL</b>	<b>0</b>	<b>0.000</b>	<b>0</b>

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.**