State of Kansas
County
2013

CERTIFICATE

To the Clerk of MITCHELL COUNTY, State of Kansas
We, the undersigned, officers of
MITCHELL COUNTY
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 expenditure for the various funds for the year 2013; and
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

			2013 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only	
Computation to Determine Limit- 2013 MCO #		2				
Computation to Determine Limit- 2013 Tipton # 2		3				
Computation to Determine Limit- 2013 F.D. # 3		4				
Schedule of Transfers		5				
Statement of Indebtedness		6				
Statement of Lease-Purchases		7				
Fund	**K.S.A.**					
MCO # 1	19-3610	8	57,000	41,530		
Tipton # 2	19-3610	8	24,000	19,117	3.332	3.333
Solomon Rapids F.D. # 3	19-3610	9	57,000	46,911	2.494	2.494
MCO F.D. # 1 Spec. Equip.		10	11,630			
Tipton F.D. # 2 Spec. Equip.		10	1,818			
Solomon Rapids F.D. # 3 Spec. Equip.		11	51,022			
Totals		xxxxx	202,470	107,558		
Budget Summary		12				
					County Clerk's Use Only	
			Is a Resolution required?	Yes		
Resolution		13			Nov 1, 2012 Total Assessed Valuation	

Assisted by:
Lindburg Vogel Pierce Faris,
Chartered
Address:
2301 N. Halstead
Hutchinson, Kansas 67502
Email:
budget1@lvpf-cpa.com

Terry W Clausen Commissioner Chairman
Virgil Palen
[signature]

Attest: August 20 2012

County Clerk

Governing Body

MLO
MC = 6,730,508
CD
OT = 300,023

TIPTON
MC = 4,460,281
OB = 1,276,666
5,736,947

SOL RAP
MC = 18,810,102

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MITCHELL COUNTY

MCO # 1

Computation to Determine Limit for 2013

				Amount of Levy
1.	Total Tax Levy Amount in 2012 Budget			+ $ 43,294
2.	Debt Service Levy in 2012 Budget			- $
3.	**Tax Levy Excluding Debt Service**			$ 43,294
	2012 Valuation Information for Valuation Adjustments:			
4.	**New Improvements for 2012:**		+ 127,407	
5.	**Increase in Personal Property for 2012:**			
	5a. Personal Property 2012	+ 306,913		
	5b. Personal Property 2011	- 258,526		
	5c. Increase in Personal Property (5a minus 5b)		+ 48,387 (Use Only if > 0)	
6.	**Valuation of Property that has Changed in Use during 2012:**		24,446	
7.	**Total Valuation Adjustment** (Sum of 4, 5c, and 6)		200,240	
8.	Total Estimated Valuation July 1,2012	7,843,683		
9.	**Total Valuation less Valuation Adjustment (8 minus 7)**		7,643,443	
10.	Factor for Increase (7 divided by 9)		0.02620	
11.	Amount of Increase (10 times 3)			+ $ 1,134
12.	**Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)**			$ 44,428
13.	**Debt Service Levy in this 2013 Budget**			0
14.	**Maximum levy, including debt service, without a Resolution (12 plus 13)**			44,428

If the 2013 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

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Tipton # 2

Computation to Determine Limit for 2013

						Amount of Levy
1.	Total Tax Levy Amount in 2012 Budget				+ $	17,855
2.	Debt Service Levy in 2012 Budget				- $	
3.	**Tax Levy Excluding Debt Service**				$	17,855
	2012 Valuation Information for Valuation Adjustments:					
4.	**New Improvements for 2012:**		+	6,873		
5.	**Increase in Personal Property for 2012:**					
	5a. Personal Property 2012	+ 94,727				
	5b. Personal Property 2011	- 70,655				
	5c. Increase in Personal Property (5a minus 5b)		+	24,072 (Use Only if > 0)		
6.	**Valuation of Property that has Changed in Use during 2012:**			276		
7.	**Total Valuation Adjustment** (Sum of 4, 5c, and 6)			31,221		
8.	Total Estimated Valuation July 1,2012	5,784,637				
9.	**Total Valuation less Valuation Adjustment (8 minus 7)**			5,753,416		
10.	Factor for Increase (7 divided by 9)			0.00543		
11.	Amount of Increase (10 times 3)				+ $	97
12.	**Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)**				$	17,952
13.	**Debt Service Levy in this 2013 Budget**					
14.	**Maximum levy, including debt service, without a Resolution (12 plus 13)**					17,952

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Solomon Rapids F.D. # 3

Computation to Determine Limit for 2013

				Amount of Levy
1. Total Tax Levy Amount in 2012 Budget			+ $	50,205
2. Debt Service Levy in 2012 Budget			- $	
3. **Tax Levy Excluding Debt Service**			$	50,205
2012 Valuation Information for Valuation Adjustments:				
4. **New Improvements for 2012:**		+ 247,266		
5. **Increase in Personal Property for 2012:**				
5a. Personal Property 2012	+ 779,967			
5b. Personal Property 2011	- 712,466			
5c. Increase in Personal Property (5a minus 5b)		+ 67,501 (Use Only if > 0)		
6. **Valuation of Property that has Changed in Use during 2012:**		81,645		
7. **Total Valuation Adjustment** (Sum of 4, 5c, and 6)		396,412		
8. Total Estimated Valuation July 1,2012	18,752,024			
9. **Total Valuation less Valuation Adjustment (8 minus 7)**		18,355,612		
10. Factor for Increase (7 divided by 9)		0.02160		
11. Amount of Increase (10 times 3)			+ $	1,084
12. **Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)**			$	51,289
13. **Debt Service Levy in this 2013 Budget**				
14. **Maximum levy, including debt service, without a Resolution (12 plus 13)**				51,289

If the 2013 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
MCO # 1	MCO # 1 C.O.	4,500	4,500	4,500	K.S.A. 19-3612c
Solomon Rapids # 3	Solomon Rapids # 3 C.O.	8,000	8,000	7,000	K.S.A. 19-3612c
	Total	12,500	12,500	11,500	
	Adjustments*				
	Adjusted Totals	12,500	12,500	11,500	

*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2012	Date Due		Amount Due 2012		Amount Due 2013	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2012	Payments Due 2012	Payments Due 2013
Solomon Rapids # 3 Fire Station	8/2/2010	120	4.54	96,000	86,004	12,155	12,155
				Totals	**86,004**	**12,155**	**12,155**

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

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **MCO # 1**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	1,355	9,278	5,408
Receipts:			
Ad Valorem Tax	40,836	41,232	xxxxxxxxxxxxxxxx
Delinquent Tax	404		
Motor Vehicle Tax	2,291	3,662	3,113
Recreational Vehicle Tax	29	52	36
16/20 M Vehicle Tax	720	684	1,391
Reimbursements	14,087	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	58,367	53,130	12,040
Resources Available:	59,722	62,408	17,448
Expenditures:			
Contractual Services	45,923	45,000	45,000
Capital Outlay	21	7,500	7,500
Transfer to MCO # 1 C.O.	4,500	4,500	4,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	50,444	57,000	57,000
Unencumbered Cash Balance Dec 31	9,278	5,408	xxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	57,000	57,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,000
		Tax Required	39,552
	Delinquent Comp Rate:	5.0%	1,978
		Amount of 2012 Ad Valorem Tax	41,530

Adopted Budget **Tipton # 2**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	7,881	1,559	635
Receipts:			
Ad Valorem Tax	8,779	17,005	xxxxxxxxxxxxxxxx
Delinquent Tax	9		
Motor Vehicle Tax	1,926	1,475	1,917
Recreational Vehicle Tax	22	22	26
16/20 M Vehicle Tax	468	452	215
Reimbursements	2,987	4,122	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	14,191	23,076	5,158
Resources Available:	22,072	24,635	5,793
Expenditures:			
Contractual Services	20,513	24,000	24,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	20,513	24,000	24,000
Unencumbered Cash Balance Dec 31	1,559	635	xxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	24,000	24,000	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,000
		Tax Required	18,207
	Delinquent Comp Rate:	5.0%	910
		Amount of 2012 Ad Valorem Tax	19,117

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Solomon Rapids F.D. # 3**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	10,722	9,970	6,660
Receipts:			
Ad Valorem Tax	45,623	47,814	xxxxxxxxxxxxxxxx
Delinquent Tax	568		
Motor Vehicle Tax	3,862	3,417	3,545
Recreational Vehicle Tax	66	60	63
16/20 M Vehicle Tax	965	953	1,055
Reimbursements	3,775	1,101	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,859**	**53,345**	**5,663**
Resources Available:	**65,581**	**63,315**	**12,323**
Expenditures:			
Contractual Services	35,456	32,000	32,000
Capital Outlay		4,500	4,500
Transfer to Solomon Rapids F.D. # 3 C.O.	8,000	8,000	7,000
Lease Payment- Priin. & Int.	12,155	12,155	12,500
Special Projects			1,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**55,611**	**56,655**	**57,000**
Unencumbered Cash Balance Dec 31	9,970	6,660	xxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	56,655	56,655	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	57,000
		Tax Required	44,677
	Delinquent Comp Rate:	5.0%	2,234
		Amount of 2012 Ad Valorem Tax	46,911

Adopted Budget

0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			#REF!
Recreational Vehicle Tax			#REF!
16/20 M Vehicle Tax			#REF!
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			#REF!
Total Receipts	**0**	**0**	**#REF!**
Resources Available:	**0**	**0**	**#REF!**
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	#REF!
	Delinquent Comp Rate:	5.0%	#REF!
		Amount of 2012 Ad Valorem Tax	#REF!

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **MCO F.D. # 1 Spec. Equip.**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	130	4,630	7,130
Receipts:			
Transfer from MCO # 1	4,500	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,500**	**4,500**	**4,500**
Resources Available:	**4,630**	**9,130**	**11,630**
Expenditures:			
Purchase of Equipment		2,000	11,630
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**2,000**	**11,630**
Unencumbered Cash Balance Dec 31	4,630	7,130	0
2011/2012 Budget Authority Amount:	10,399	7,130	

Adopted Budget

Tipton F.D. # 2 Spec. Equip.	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	2,818	2,818	1,818
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,818**	**2,818**	**1,818**
Expenditures:			
Purchase of Equipment		1,000	1,818
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,000**	**1,818**
Unencumbered Cash Balance Dec 31	2,818	1,818	0
2011/2012 Budget Authority Amount:	1,818	1,818	

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solomon Rapids F.D. # 3 Spec. Equip.**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	60,252	53,022	51,022
Receipts:			
Transfer from Solomon Rapids F.D. # 3	8,000	8,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,000**	**8,000**	**7,000**
Resources Available:	**68,252**	**61,022**	**58,022**
Expenditures:			
Purchase of Equipment	15,230	10,000	51,022
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,230**	**10,000**	**51,022**
Unencumbered Cash Balance Dec 31	53,022	51,022	7,000
2011/2012 Budget Authority Amount:	43,112	66,252	

Adopted Budget

0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:	0	0	

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NOTICE OF BUDGET HEARING

The governing body of
MITCHELL COUNTY
will meet on August 20 , 2012 at 9:30 A.M at Mitchell County Commissioner's Room 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 Mitchell County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget Year for 2013		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Est. Tax Rate*
MCO # 1	50,444	6.880	57,000	5.876	57,000	41,530	5.295
Tipton # 2	20,513	2.190	24,000	3.337	24,000	19,117	3.305
Solomon Rapids F.D. # 3	55,611	2.809	56,655	2.886	57,000	46,911	2.502
MCO F.D. # 1 Spec. Equip.			2,000		11,630		
Tipton F.D. # 2 Spec. Equip.			1,000		1,818		
Solomon Rapids F.D. # 3 Spec. Equip.	15,230		10,000		51,022		
Totals	141,798	11.879	150,655	12.099	202,470	107,558	11.102
Less: Transfers	12,500		12,500		11,500		
Net Expenditure	129,298		138,155		190,970		
Total Tax Levied	106,644		111,354		107,558		
Assessed Valuation	28,723,920		30,142,788		32,380,344		

Outstanding Indebtedness, January 1,	2010	2011	2012
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	96,000	86,004
Total	0	96,000	86,004

*Tax rates are expressed in mills

Valuations	MCO	Tipton	Solomon Rapids # 3
Mitchell	6,710,255	4,510,458	18,752,024
Cloud	833,405		
Ottawa	300,023		
Osborne		1,274,179	
	7,843,683	5,784,637	18,752,024

Chris Treaster
Clerk

COUNTY RESOLUTION

RESOLUTION NO. Fire District #2

A resolution expressing the property taxation policy of the Board of Commissioners with respect to financing the annual budget for Fire District #2

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the budget exceed the amount levied to finance the -1 budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property w

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and Fire Dist. #2

Whereas, provides the essential services to protect the health, safety, and well being of the citizens of the county; and

Whereas, the cost of provision of these services continues to increase; and

Whereas, the -1 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Commissioners. The date and time of budget hearings with the Board of Commissioners will be published in the Beloit Call (newspaper). Interested persons can also address questions concerning the budget to Co. Clerk (office) ________ by calling 738-3652 between the hours of 8:30 a.m. to 5:00 p.m., Monday through

Adopted this ________ day of __________, -1 by the Board of Commissioners.

BOARD OF COUNTY COMMISSIONERS

Tom W Claassen

Virgil Palen

[illegible]

ATTEST:

____

, County Clerk

(Attach a signed copy to the budget) Page No. [redacted]