Certificate
TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS

We, the undersigned, duly elected, qualified and acting officers of McPherson County, Kansas, certify that: (1) the hearing mentioned in the attached proofs of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2011; and (3) the Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

			2011 ADOPTED BUDGET		
TABLE OF CONTENTS:		Page No.	Expenditures	Amount of 2010 Tax to be Levied	County Clerk's Use Only
Computation to Determine Limit for 2010		2			
Allocation of MVT, RVT & 16/20M Veh		3			
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Statement of Conditional Lease, etc.		5			
Fund	K.S.A.				
General	79-1962	6 - 10	7,437,822	3,231,316	10.270
Community Corrections		11	1,100,250	0	
Public Works	68-518c	11	5,633,262	3,573,787	11.359
Health	65-204	12 - 13	803,019	162,565	.517
Noxious Weed	2-1318	14	296,570	103,941	.331
Employee Benefits		14	2,330,700	1,738,060	5.524
Debt Service		15	367,138	0	
Court Trustee Fund		15	540,700	0	
E911 Telephone Tax Fund		16	165,000	0	
Special Alcohol		16	24,000	0	
Special Park & Recreation		16	10,000	0	
Technology Fund		17	40,200	0	
Special Landfill		17	1,740,000	0	
Insurance Reserve		17	XX	XX	
Special Highway Improvement		18	XX	XX	
Special Machinery & Equipment		18	XX	XX	
Capital Improvement Reserve		18	XX	XX	
Capital Equipment Reserve		18	XX	XX	
Noxious Weed Capital Outlay		19	XX	XX	
Landfill Remediation Fund		19	XX	XX	
TOTAL COUNTY			20,488,661	8,809,670	28.001
Publication		20 - 21			
Resolution		22			
Final Assessed Valuation 34,643,521					

Municipal Accounting Use Only
Reviewed by
Follow-up Yes No

Attest: Aug 24, 2010

Susan R. Meng

Susan R. Meng, County Clerk

Duane J. Patrick

Ronald Loomis

Harris G. Terry

Governing Body

COMPUTATION TO DETERMINE LIMIT FOR 2011 BUDGET

					Amount of Levy
1. Total tax levy amount in 2010 budget				+ $	8,655,833
2. Debt Service Levy in 2010 budget				- $	0
3. **Tax Levy Excluding Debt Service**				$	8,655,833
2010 Valuation Information for Valuation Adjustments:					
4. **New improvements**			+ 3,238,461		
5. **Increase in Personal Property: for 2010**					
5a. Personal Property 2010	+	30,159,715			
5b. Personal property 2009	-	32,748,550			
5c. Increase in personal property (5a minus 5b)			+ 0		
6. **Valuation of Annexed Territory for 2010:**					
6a. Real Estate	+	0			
6b. State assessed	+	0			
6c. New improvements	-	0			
6d. Total adjustment			+ 0		
7. **Valuation of Property that Changed in Use during 2010:**			+ 0		
8. **Total Valuation Adjustment** (Sum of 4, 5c, 6d & 7)			3,238,461		
9. Total estimated July 1, 2010 valuation		314,700,475			
10. **Total Valuation less Valuation Adjustment (9 minus 8)**			311,462,014		
11. Factor for increase (8 divided by 10)			0.010398		
12. Amount of increase (11 times 3)				+	90,000
13. **Maximum Tax Levy, excluding debt service, without Ordinance or Resolution (3 plus 12)**				$	8,745,833
14. **Debt Service Levy in this 2011 Budget**					0
15. **Maximum levy, including debt service, without a Resolution (13 plus 14)**				$	8,745,833

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

2010 Funds with a Levy (2009 Tax - Levies)	Tax Levy Amount in 2010 Budget	Allocation for Year 2011		
		MVT	RVT	16/20M Veh.
General	2,835,779	297,576	5,672	7,037
Road & Bridge	3,240,139	340,008	6,481	8,041
Health	162,567	17,059	325	403
Noxious Weed	124,835	13,100	250	310
Employee Benefit	2,292,512	240,568	4,585	5,689
TOTAL	8,655,832	908,311	17,313	21,481

0.104936
MVT Factor

0.002000
RVT Factor

0.002482
16/20M Factor

Note: Do not allocate to new, discontinued, or any fund that did not have a tax levy in 2010.

SCHEDULE OF TRANSFERS

Fund Transferred From:	Fund Transferred To:	Amount 2009	Amount 2010	Amount 2011	Statute
General	Capital Improvement Res.	$ -	$ -	$ 60,000	19-120
General	Capital Equipment Res.	$ -	$ -	$ -	19-120
Public Works	Special Hwy Improvement	$ -	$ -	$ -	
Public Works	Special Hwy & Mach. Res.	$ -	$ -	$ -	
Noxious Weeds	Noxious Weeds Eq. Res.	$ 24,000	$ 12,000	$ 12,000	19-119
TOTAL		$ 24,000	$ 12,000	$ 72,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1-1-2010	Date Due		Amount Due 2010		Amount Due 2011	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O.Refunding - Series 2004 -- B I # 0052090104459										
Transfer Station	2/1/2005	1.5 - 4.1	3,820,000	2,995,000	2-1; 8-1	8 - 1	109,890	255,000	102,113	265,000

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate %	Outright Purchase Price	Other Charges in Contract	Total Amount Financed	Principal Balance Due 1/1/200X	Payments Due 200X	Payments Due 200X
AT THE PRESENT TIME THERE ARE NO LEASE PURCHASES OR CONDITIONAL LEASES .									

GENERAL FUND	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	1,934,403	1,152,781	499,649
Taxes			
Ad Valorem Tax	2,101,497	2,779,064	XXXXXXXXXXXX
Delinquent Tax	32,714	41,000	41,000
Motor Vehicle Tax	240,965	218,242	297,576
Recreational Vehicle & Excise Tax	4,888	3,997	5,672
16/20 Ton Vehicle Tax	7,610	5,274	7,037
Slider Pmts	12,741	0	0
Intangibles Tax	296,738	240,000	115,335
Local Sales Tax	1,838,931	1,700,000	1,700,000
Intergovernmental Revenue			
Mineral Production Tax	8,619	5,500	5,000
Local Alcoholic Liquor Fund	4,473	4,000	4,000
State Grants - Part H Infant Toddler	93,156	92,556	91,003
USD 418 - KSDE Categorical-McKids	161,632	100,000	100,000
USD 418 - KSDE Transportation-McKids	2,786	2,500	2,500
Grants - HOME & Misc	152,924	150,000	150,000
Federal & State EMA Assistance	14,021	8,500	8,500
City of McP. - Emergency Preparedness	286,023	310,000	322,000
Other	2,587	5,000	25,710
Charges for Services			
Prisoner Care & Civil Proc.	53,149	48,500	49,000
Other Charges & Diversion	51,210	89,846	90,000
Licenses, Fees and Permits			
Mortgage, Recording & UCC Fees	375,389	301,000	305,000
Penalty and Interest	109,825	75,000	70,000
County Officers' Fees	122,264	108,000	108,000
Other Permits and Licenses	12,720	8,000	8,000
Gate Receipts - Old Mill Park	12,395	10,000	12,200
Use of Money & Property			
Interest Earnings	166,049	98,000	88,200
Rent of Facilities & Property	189,175	135,000	135,000
Miscellaneous			
Surplus Property & Reimbursements	403	250	250
Old Mill Museum Sales	9,406	7,750	12,000
Gifts and Donations	499	2,500	1,000
Other	10,722	2,500	2,500
Transfer from Cap Imp & Cap Equip.			
Transfers	24,627	30,000	15,000
Current Revenue	6,400,138	6,581,979	3,771,483
Total Resources Available	8,334,541	7,734,760	4,271,132

GENERAL FUND -- EXPENDITURES	**2009** Actual	**2010** Budget	**2011** Budget
Commissioners			
Personal Services	67,807	68,000	68,000
Contractual Services	9,959	10,115	10,115
Commodities	0	120	120
Capital Outlay			
Department Total	77,766	78,235	78,235
County Counselor			
Personal Services	31,200	31,560	31,560
Contractual Services	3,319	5,450	4,000
Commodities			
Capital Outlay			
Department Total	34,519	37,010	35,560
Administrator/Finance			
Personal Services	181,516	190,000	188,000
Contractual Services	5,482	6,480	6,080
Commodities	1,554	2,675	2,275
Capital Outlay	0	0	0
Department Total	188,552	199,155	196,355
Data Processing			
Personal Services	42,986	46,000	50,000
Contractual Services	45,501	46,035	58,958
Commodities	955	1,300	1,300
Capital Outlay	13,123	0	2,500
Department Total	102,566	93,335	112,758
Clerk			
Personal Services	130,646	139,000	140,585
Contractual Services	5,721	5,775	5,650
Commodities	854	1,000	900
Capital Outlay	0	0	0
Department Total	137,221	145,775	147,135
Election			
Personal Services	6,770	15,000	7,500
Contractual Services	26,080	43,745	21,070
Commodities	3,648	1,200	1,200
Capital Outlay			
Department Total	36,498	59,945	29,770
Treasurer			
Personal Services	133,321	144,000	130,000
Contractual Services	25,480	28,595	27,575
Commodities	3,827	3,350	3,350
Capital Outlay	0	0	0
Department Total	162,629	175,945	160,925

GENERAL FUND (Continued)	**2009** Actual	**2010** Budget	**2011** Budget
Register of Deeds			
Personal Services	146,036	152,500	152,000
Contractual Services	6,218	6,200	7,380
Commodities	1,667	1,750	2,100
Capital Outlay	0	0	0
Department Total	153,921	160,450	161,480
Appraiser			
Personal Services	331,802	328,000	329,193
Contractual Services	27,601	37,820	36,625
Commodities	10,939	6,950	6,950
Capital Outlay	2,339	0	0
Department Total	372,681	372,770	372,768
Planning and Zoning			
Personal Services	46,735	48,500	50,440
Contractual Services	9,541	14,920	11,990
Commodities	465	1,000	1,000
Capital Outlay	0	0	0
Department Total	56,741	64,420	63,430
County Maintenance			
Personal Services	87,932	87,500	87,500
Contractual Services	16,384	17,205	17,205
Commodities	23,292	23,350	23,350
Capital Outlay	0	0	0
Department Total	127,607	128,055	128,055
Courthouse General			
Personal Services	0	0	0
Contractual Services	186,580	235,690	224,690
Commodities	10,089	17,400	17,400
Capital Outlay	5,384	23,150	23,150
Department Total	202,053	276,240	265,240
Bank Building			
Personal Services	0	0	0
Contractual Services	89,006	109,350	104,650
Commodities	1,992	2,900	3,600
Capital Outlay	0	10,000	11,000
Department Total	90,998	122,250	119,250
Emergency Management			
Personal Services	43,099	43,000	43,000
Contractual Services	18,614	22,515	19,315
Commodities	4,044	5,175	5,175
Capital Outlay	0	0	0
Department Total	65,757	70,690	67,490
Emergency Management-Communications			
Personal Services	497,627	498,500	514,802
Contractual Services	6,130	7,155	7,630
Commodities	2,014	3,900	3,850
Capital Outlay	0	0	0
Department Total	505,771	509,555	526,282

GENERAL FUND (Continued)	**2009** Actual	**2010** Budget	**2011** Budget
Sheriff			
Personal Services	806,395	796,500	807,120
Contractual Services	158,471	175,562	175,887
Commodities	79,273	94,690	92,690
Capital Outlay	57,436	29,000	80,500
Department Total	1,101,575	1,095,752	1,156,197
Jail			
Personal Services	570,401	585,000	600,000
Contractual Services	249,405	255,650	270,650
Commodities	35,030	41,000	38,500
Capital Outlay	7,794	800	0
Department Total	862,630	882,450	909,150
County Attorney, Victim/Witness			
Personal Services	266,566	278,000	294,014
Contractual Services	32,312	32,644	36,768
Commodities	25,232	17,500	12,000
Capital Outlay	19,785	0	0
Department Total	343,895	328,144	342,782
Unified Courts			
Personal Services	0	0	0
Contractual Services	169,913	161,400	164,800
Commodities	22,131	15,500	15,000
Capital Outlay	0	0	3,600
Department Total	192,044	176,900	183,400
Old Mill Park and Museum			
Personal Services	133,123	124,500	134,058
Contractual Services	39,995	36,325	37,705
Commodities	14,581	14,200	15,600
Capital Outlay	14,644	0	25,000
Department Total	202,343	175,025	212,363
4-H Fair			
Personal Services	0	0	0
Contractual Services	21,952	20,850	22,000
Commodities	303	50	500
Capital Outlay	1,022	1,500	1,500
Department Total	23,277	22,400	24,000
Infant Development			
Personal Services	187,875	193,400	174,217
Contractual Services	59,842	66,194	98,557
Commodities	991	2,200	2,200
Capital Outlay	1,198	2,500	3,000
Department Total	249,906	264,294	277,974

GENERAL FUND (Continued)	**2009** Actual	**2010** Budget	**2011** Budget
Crestwood Cemetery			
Contractual Services	3,320	3,000	4,000
Commodities	753	0	0
Total Department	4,073	3,000	4,000
Nondepartmental			
City - County Airport	61,240	61,240	61,240
Economic Development	61,387	66,000	66,000
Coroner Fees	88,890	70,000	70,000
Ambulance	555,452	555,452	555,452
Special Fair	15,750	13,750	13,750
Soil Conservation	28,080	28,080	28,905
County Extension	256,635	256,635	261,732
Services for the Elderly	257,985	265,725	269,710
Mental Health	160,000	160,000	160,000
Developmental Disabilities	116,434	116,434	116,434
Family Life Center	23,000	23,000	23,000
Mt Hope	33,300	0	0
Domestic Violence/COVAP	9,000	9,000	9,000
HOME Grant	181,585	150,000	150,000
McPherson Housing Coalition	20,000	0	0
Humane Society	18,000	18,000	18,000
Total Nondepartmental	1,886,738	1,793,316	1,803,223
Transfers To:			
Insurance Reserve Fund	0	0	0
Capital Improvement Reserve Fund	0	0	60,000
Capital Equipment Reserve Fund	0	0	0
Total Transfers	0	0	60,000
Total Expenditures	7,181,760	7,235,111	7,437,822
Unreserved Fund Balance - Dec. 31	1,152,781	499,649	XXXXXXXXXXX
		Tax Required	3,166,690
		Delinquency Computation	2%
		Amount of 2010 Tax to be Levied	3,231,316

COMMUNITY CORRECTIONS	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	240,326	208,326	179,076
Revenues:			
Federal Grants	33,000	33,000	33,000
State Grants	1,000,000	1,000,000	1,000,000
Fees & Charges for Services	38,000	38,000	38,000
Other			
Current Revenue	1,071,000	1,071,000	1,071,000
Total Resources Available	1,311,326	1,279,326	1,250,076
Expenditures:			
Personal Services	875,000	901,250	901,250
Contractual Services	168,000	168,000	168,000
Commodities	36,000	22,000	22,000
Capital Outlay	24,000	9,000	9,000
Total Expenditures	1,103,000	1,100,250	1,100,250
Unreserved Fund Balance - Dec. 31	208,326	179,076	149,826

PUBLIC WORKS	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	1,020,223	1,899,087	873,421
Revenues:			
Ad Valorem Tax	4,782,744	3,175,337	XXXXXXXXXXX
Delinquent Tax	58,309	55,000	51,000
Motor Vehicle Tax	499,580	496,746	340,008
Recreational Vehicle & Excise Tax	10,203	9,098	6,481
16/20 Ton Vehicle Tax	11,546	12,003	8,041
Payment in Lieu of Tax	291	0	0
Slider Pmts	29,001	0	0
Special City/County Highway	845,912	846,000	846,000
Charges for Services	375	1,500	500
Use of Property/Reimbursements		1,000	500
FEMA	228,610	0	0
Cancel Prior Year Encumbrances			
Miscellaneous	4,086	5,000	5,000
Current Revenue	6,470,656	4,601,684	1,257,530
Total Resources Available	7,490,879	6,500,771	2,130,951
Expenditures:			
Personal Services	1,689,248	1,793,500	1,802,912
Contractual Services	576,515	418,050	364,550
Commodities	2,412,737.16	2,673,300	2,748,300
Capital Outlay	913,292	742,500	717,500
Transfer to:			
Special Highway Improvement	0	0	0
Special Machinery and Equipment	0	0	0
Total Expenditures	5,591,792	5,627,350	5,633,262
Unreserved Fund Balance - Dec. 31	1,899,087	873,421	XXXXXXXXXXX
		Tax Required	3,502,311
		Delinquency Computation	2%
		Amount of 2010 Tax to be Levied	3,573,787

HEALTH	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	240,339	232,310	127,878
Revenues:			
Ad Valorem Tax	159,852	159,316	XXXXXXXXXXX
Delinquent Tax	1,958	2,100	1,700
Motor Vehicle Tax	16,565	16,593	17,059
Recreational & Excise Tax	338	304	325
16/20 Ton Vehicle Tax	392	401	403
Payment in Lieu of Tax	10		
Sl;der Pmts	969	0	0
Grants	174,300	327,452	192,040
Insurance/Medicaid	194,599	179,600	199,800
Fees	102,033	93,800	104,000
Miscellaneous	6,297	500	500
Current Revenues	657,313	780,066	515,827
Total Resources Available	897,652	1,012,376	643,705
Expenditures:			
Maternal & Infant (160)			
Contractual Services	10,735	15,650	13,650
Commodities	564	750	650
Program Total	11,299	16,400	14,300
Healthy Start Home Visitor (162)			
Contractual Services	21	1,075	610
Commodities	422	600	450
Program Total	442	1,675	1,060
Child Health (164)			
Contractual Services	1,820	4,000	2,850
Commodities	159	450	300
Program Total	1,979	4,450	3,150
Family Plannning (167)			
Contractual Services	37,078	45,300	48,850
Commodities	6,716	6,900	7,000
Program Total	43,794	52,200	55,850
HIV (169)			
Contractual Services	15	650	250
Commodities	10	0	0
Program Total	26	650	250
Immunization Action Plan (171)			
Contractual Services	186	1,330	1,110
Commodities	562	1,000	800
Program Total	748	2,330	1,910
State Formula Grant (173)			
Contractual Services	144,440	138,120	141,550
Commodities	2,920	3,750	3,700
Program Total	147,360	141,870	145,250

HEALTH (continued)	**2009** Actual	**2010** Budget	**2011** Budget
Pandemic Flu 1 & 2 (174)			
Contractual Services	409	28,950	0
Commodities	4,680	4,992	1,000
Capital Outlay		8,400	
Program Total	5,089	42,342	1,000
Chronic Disease Risk Reduction (175)			
Contractual Services	211	800	450
Commodities	0	250	100
Program Total	211	1,050	550
Public Health Emergency Preparedness (176)			
Contractual Services	3,116	25,006	26,956
Commodities	1,377	950	2,050
Capital Outlay	464	0	0
Program Total	4,957	25,956	29,006
Environmental Protection - LEPP (177)			
Contractual Services	1,443	2,150	2,100
Commodities	867	1,850	1,750
Program Total	2,310	4,000	3,850
Pandemic Flu - 3 (178)			
Contractual Services	0	72,559	0
Commodities	0	1,100	0
Capital Outlay		12,300	0
Program Total	0	85,959	0
Women-Infants-Children -- WIC (183)			
Contractual Services	2,019	1,950	2,600
Commodities	1,063	1,600	1,250
Capital Outlay	0	0	0
Program Total	3,082	3,550	3,850
AAOA/Public Health Outreach (185)			
Contractual Services	61	110	110
Commodities	4	240	120
Program Total	65	350	230
Other - KHF (187)			
Contractual Services	2,004	2,300	2,300
Commodities	0	0	0
Program Total	2,004	2,300	2,300
Other - Administration (189)			
Personal Services - all departments	412,092	432,000	443,493
Fringe Benefits	0	0	23,770
Contractual Services	23,133	35,900	32,200
Commodities	6,176	9,500	8,000
Capital Outlay	575	22,016	33,000
Program Total	441,976	499,416	540,463
Total Expenditures	665,343	884,498	803,019
Unreserved Fund Balance - Dec. 31	232,310	127,878	XXXXXXXXXXX
		Tax Required	159,314
		Delinquency Computation	2%
		Amount of 2010 Tax to be Levied	162,565

EMPLOYEE BENEFITS K.S.A. - see below	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	139,410	180,464	359,059
Taxes & Shared Revenues:			
Ad Valorem Tax	1,513,690	2,246,662	XXXXXXXXXXX
Delinquent Tax	18,402	16,500	16,500
Motor Vehicle Tax	161,690	157,207	240,568
Recreational Vehicle & Excise Tax	3,311	2,879	4,585
16/20 Ton Vehicle Tax	3,173	3,799	5,689
Payment in Lieu of Tax	92		
Slider Pmts	9,179	0	0
Reimbursements & Transfers	150,016	1,000	1,000
Current Revenues	1,859,553	2,428,047	268,342
Total Resources Available	1,998,963	2,608,511	627,401
Expenditures			
Unemployment Insurance K.S.A. 44-710e	8,886	10,000	7,400
Workmen's Compensation K.S.A. 44-505c	152,364	155,000	166,500
KPERS (Retirement) K.S.A. 74-4920	316,465	335,452	350,000
Social Security K.S.A. 40-2305	428,517	450,000	462,800
Medical & Dental Insurance	912,268	975,000	1,020,000
Payment for PTO/Wellness		140,000	140,000
COLA's		184,000	184,000
Total Expenditures	1,818,500	2,249,452	2,330,700
Unreserved Fund Balance - Dec. 31	180,464	359,059	XXXXXXXX
		Tax Required	1,703,299
		Delinquency Computation	2%
		Amount of 2010 Tax to be Levied	1,738,060

NOXIOUS WEED	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	87,015	131,505	78,468
Taxes & Shared Revenues			
Ad Valorem Tax	172,000	122,338	XXXXXXXX
Delinquent Tax	2,088	1,750	1,740
Motor Vehicle Tax	18,399	17,857	13,100
Recreational Vehicle & Excise Tax	376	327	250
16/20 Ton Vehicle Tax	428	431	310
Payment in Lieu of Tax	10		
Slider Pmts	1,043	0	0
Sale of Chemicals & Labor	100,941	100,000	100,000
Use of Property	390	820	820
Misc - Rentals	14	20	20
Current Revenues	295,689	243,543	116,240
Total Resources Available	382,704	375,048	194,708
Expenditures			
Personal Services	88,863	97,000	97,000
Contractual Services	19,905	22,630	22,170
Commodities	117,808	161,950	161,400
Capital Outlay	624	3,000	4,000
Transfer to Noxious Weed Cap. Out. Fund	24,000	12,000	12,000
Total Expenditures	251,200	296,580	296,570
Unreserved Fund Balance - Dec. 31	131,505	78,468	XXXXXXXXXXX
		Tax Required	101,862
		Delinquency Computation	2%
		Amount of 2010 Tax to be Levied	103,941

DEBT SERVICE	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	2,859	3,196	3,196
Taxes & Shared Revenues			
Ad Valorem Tax	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Delinquent Tax	337	0	0
Motor Vehicle Tax	0	0	0
Recreational Vehicle & Excise Tax	0	0	0
16/20 Ton Vehicle Tax	0	0	0
Interest Earnings	0	0	0
Revenues from Landfill Utility	372,035	364,915	367,138
Current Revenues	372,372	364,915	367,138
Total Resources Available	375,231	368,111	370,334
Expenditures			
Bond principal - Transfer Station	255,000	255,000	265,000
Bond interest - Transfer Station	117,035	109,890	102,113
Commission and Postage	0	25	25
Total Expenditures	372,035	364,915	367,138
Unreserved Fund Balance - Dec. 31	3,196	3,196	3,196

COURT TRUSTEE PROGRAM	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	61,817	98,200	78,250
Revenues:			
Fees & State Reimb.	524,337	510,000	510,000
Reimb.	4,132	10,000	10,000
Current Revenues	528,469	520,000	520,000
Total Resources Available	590,286	618,200	598,250
Expenditures:			
Personal Services	405,887	435,000	435,000
Contractual Services	80,990	92,150	93,150
Commodities	5,209	7,800	7,550
Capital Outlay	0	5,000	5,000
Total Expenditures	492,086	539,950	540,700
Unreserved Fund Balance - Dec. 31	98,200	78,250	57,550

E911 - Telephone Tax	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	356,334	433,582	405,582
Revenues:			
Tax $.75 per telephone line	106,328	77,000	77,000
Tax Cellular	57,390	57,000	57,000
Miscellaneous		0	0
Current Revenues	163,718	134,000	134,000
Total Resources Available	520,052	567,582	539,582
Expenditures:			
Contractual Services	85,660	107,000	110,000
Commodities	610	5,000	5,000
Capital Outlay	200	50,000	50,000
Total Expenditures	86,470	162,000	165,000
Unreserved Fund Balance - Dec. 31	433,582	405,582	374,582

SPECIAL ALCOHOL FUND	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	48,579	34,128	22,278
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	8,549	8,150	8,150
Total Resources Available	57,128	42,278	30,428
Expenditures:			
Contractual Services			
- Omega House	8,000	8,000	8,000
- Memorial Hospital	0	0	0
- Prairie View	15,000	8,000	8,000
- Other		4,000	8,000
Total Expenditures	23,000	20,000	24,000
Unreserved Fund Balance - Dec. 31	34,128	22,278	6,428

SPECIAL PARK AND RECREATION	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	39,446	34,035	28,276
Revenues:			
Local Alcoholic Liquor Tax	4,473	4,241	4,241
Total Resources Available	43,919	38,276	32,517
Expenditures:			
Old Mill Museum & Park	9,884	10,000	10,000
Funding for Cities	0	0	0
Total Expenditures	9,884	10,000	10,000
Unreserved Fund Balance - Dec. 31	34,035	28,276	22,517

TECHNOLOGY FUND	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	62,243	101,477	116,812
Revenues:			
Fees	54,328	42,300	42,300
Interest Income	884	235	235
Current Revenues	55,212	42,535	42,535
Total Resources Available	117,455	144,012	159,347
Expenditures:			
Personnel	1,065	0	0
Contractual	13,490	12,000	15,000
Commodities	1,423	5,200	5,200
Capital Outlay	0	10,000	20,000
Total Expenditures	15,978	27,200	40,200
Unreserved Fund Balance - Dec. 31	101,477	116,812	119,147

SPECIAL LANDFILL K.S.A. -19-2662	**2009** Actual	**2010** Budget	**2011** Budget
Unreserved Fund Balance - Jan. 1	92,391	79,476	77,476
Revenues:			
Special Assessments	1,612,193	1,634,000	1,634,000
Delinquent Tax	32,752	29,000	29,000
Current Revenues	1,644,945	1,663,000	1,663,000
Total Resources Available	1,737,336	1,742,476	1,740,476
Expenditures			
Contractual Services	1,570,000	1,575,000	1,650,000
Transfer to Remediation Fund	87,860	90,000	90,000
Total Expenditures	1,657,860	1,665,000	1,740,000
Unreserved Fund Balance - Dec. 31	79,476	77,476	476

INSURANCE RESERVE FUND K.S.A. 12-2615	**2009** Actual
Unreserved Fund Balance - Jan 1	1,049,749
Revenues:	
Transfer from General Fund	0
Transfer from Emp. Ben. Fund	0
Interest	0
Total Resources Available	1,049,749
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,049,749

SPECIAL HIGHWAY IMPROVEMENT K.S.A. 68-590	**2009** Actual
Unreserved Fund Balance - Jan. 1	1,108,393
Revenues:	
Transfer from Pubic Works	300,000
Other	
Total Resources Available	1,408,393
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,408,393

SPECIAL MACHINERY AND EQUIP. K.S.A. 68-141g	**2009** Actual
Unreserved Fund Balance - Jan. 1	213,619
Revenues:	
Transfer from Road & Bridge	500,000
Interest	0
Total Resources Available	713,619
Expenditures	118,694
Unreserved Fund Balance - Dec. 31	594,925

CAPITAL IMPROVEMENT RESERVE K.S.A. 19-120	**2009** Actual
Unreserved Fund Balance - Jan. 1	897,353
Revenues:	
Transfer from General Fund	525,000
Interest	0
Total Resources Available	1,422,353
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,422,353

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2009** Actual
Unreserved Fund Balance - Jan. 1	804,211
Revenues:	
Transfer from General Fund	200,000
Reimbursements	0
Interest	0
Total Resources Available	1,004,211
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,004,211

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2009** Actual
Unreserved Fund Balance - Jan. 1	119,785
Revenues:	
Transfer from Noxious Weed	36,000
Sale of Surplus Property	0
Interest	0
Total Resources Available	155,785
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	155,785

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2009** Actual
Unreserved Fund Balance - Jan. 1	472,444
Revenues:	
Assessments	11,439
Transfer from Special Landfill "05 &'06	87,470
Interest	0
Total Resources Available	571,353
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	571,353

Notice of Hearing -- 2011 Budget

The governing body of McPherson County, Kansas will meet on the 24th day of August, 2010 at 10:30 A.M., at the Bank of America Building, 5th Floor, McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2010 Tax to be Levied (as shown below) establish the maximum limits of the 2011 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2009		2010		PROPOSED BUDGET 2011		
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Tax to be Levied	Est. Tax Rate*
General	7,181,760	6.744	7,235,111	9.172	7,437,822	3,231,316	10.268
Community Corrections	1,103,000	0	1,100,250	0	1,100,250	0	0
Public Works	5,591,792	15.349	5,627,350	10.480	5,633,262	3,573,787	11.356
Health	665,343	0.513	884,498	0.526	803,019	162,565	0.517
Employee Benefits	1,818,500	4.858	2,249,452	7.415	2,330,700	1,738,060	5.523
Noxious Weed	251,200	0.552	296,580	0.404	296,570	103,941	0.330
Debt Service	372,035	0	364,915	0	367,138	0	0
Court Trustee Fund	492,086	0	539,950	0	540,700	0	0
E911 Telephone Tax Fund	86,470	0	162,000	0	165,000	0	0
Technology Fund	15,978	0	27,200	0	40,200	0	0
Special Alcohol	23,000	0	20,000	0	24,000	0	0
Special Park & Recreation	9,884	0	10,000	0	10,000	0	0
Special Landfill	1,657,860	0	1,665,000	0	1,740,000	0	0
Capital Improvement Reserve	0	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	0	xx	xx	xx	xx	xx	xx
County Totals	19,268,907	28.016	20,182,306	27.997	20,488,661	8,809,670	27.994
Less: Transfers	24,000		12,000		72,000		
Net Expenditures	19,244,907		20,170,306		20,416,661		
Total Tax Levied	8,882,566		8,655,833		8,809,670		
Assessed Valuation	317,086,882		309,184,788		314,700,475		
Outstanding Indebtedness, as of January 1,	2009		2010		2011		
General Obligation Bonds	3,250,000		2,995,000		2,740,000		

* Tax Rates are expressed in mills.

Susan R. Meng, County Clerk

Notice of Hearing -- 2011 Budget

The governing body of McPherson County, Kansas will meet on the 24th day of August, 2010 at 10:30 A.M., at the Bank of America Building, 5th Floor, McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

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BUDGET SUMMARY

The Expenditures and the Amount of 2010 Tax to be Levied (as shown below) establish the maximum limits of the 2011 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

FIRE DISTRICTS	2009		2010		PROPOSED BUDGET 2011		
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Tax to be Levied	Est. Tax Rate*
Fire Districts:							
#1 General	91,565	6.381	99,500	5.913	111,000	73,215	5.256
#1 Ambulance	145,084	5.029	131,000	4.267	134,000	73,083	5.247
#2 General	32,462	1.974	33,500	1.561	33,500	24,541	1.794
#2 Ambulance	34,284	0.000	36,225	0.391	36,225	9,683	0.708
#3 General	60,000	3.859	60,000	3.563	60,000	56,233	3.409
#4 General	40,423	5.222	40,673	6.402	40,673	31,147	4.889
#5 General	144,029	4.160	131,150	4.157	141,400	122,832	4.141
#5 Sp. Equipment	68,699	xx	xx	xx	xx	xx	xx
#6 General	21,000	2.064	21,000	2.748	21,000	19,533	3.890
#6 Sp. Equipment	60,296	xx	xx	xx	xx	xx	xx
#7 General	135,099	3.409	136,000	2.671	136,000	64,286	3.305
#8 General	49,929	3.915	49,100	3.912	48,150	43,997	3.911
#9 General	179,162	8.646	167,000	8.659	180,600	163,458	8.657
#10 General	13,793	3.388	15,325	3.897	16,500	12,765	3.578

* Tax Rates are expressed in mills.

Susan R. Meng

Susan R. Meng, County Clerk

MCPHERSON COUNTY RESOLUTION

RESOLUTION NO. 2010-09

A resolution expressing the property taxation policy of the Board of McPherson County Commissioners with respect to financing the 2011 annual budget for

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 McPherson County budget exceed the amount levied to finance the 2010 McPherson County 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 which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, McPherson County 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 2010 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 2011 McPherson County budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of McPherson County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 McPherson County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of McPherson County Commissioners on the 24th day of August, 2010 at 10:30 a.m. at the Bank of America Building, 5th Floor, McPherson, Kansas.

Adopted this 24th day of August, 2010 by the Board of McPherson County Commissioners

BOARD OF COUNTY COMMISSIONERS

Duane J. Patrick

Duane J. Patrick, Chairman

Ronald Loomis

Ron Loomis, Vice Chairman

Harris G. Terry

Harris G. Terry, Commissioner

ATTEST:

Susan R. Meng

Susan R. Meng, County Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, McPHERSON COUNTY, ss:

Ken Knepper, being first duly sworn, deposes and says: That he is Publisher of:

The McPherson Sentinel

301 S. Main, P.O. Box 926, McPherson, KS 67460

a daily newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, with a general paid circulation on a daily basis 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 in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said

newspaper for 1 consecutive day, the
(week, days)

first publication thereof being made as aforesaid on the 13th day of August, 2010, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Kenneth Knepper
Publisher

Subscribed and sworn to before me this 18 day of August, 2010.

Melanie Hanson
Notary Public

Printer's fee $ 146.48

LEGAL PUBLICATION **LEGAL PUBLICATION** **LEGAL PUBLICATION**

The governing body of McPherson County, Kansas will meet on the 23rd day of August, 2010 at 10:30 A.M., at the Bank of America Building, 5th Floor, McPherson, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.

Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2010 Tax to be Levied (as shown below) establish the maximum limits of the 2011 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2009		2010		PROPOSED BUDGET 2011		
Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Tax to be Levied	Est. Tax Rate*
General	7,181,760	6.744	7,235,111	9.172	7,437,822	3,231,316	10.268
Community Corrections	1,103,000	0	1,100,250	0	1,100,250	0	0
Public Works	5,591,792	15.349	5,827,350	10.480	5,633,262	3,573,787	11.356
Health	665,343	0.513	684,498	0.526	803,019	162,565	0.517
Employee Benefits	1,818,500	4.858	2,249,452	7.415	2,330,700	1,738,060	5.523
Noxious Weed	251,200	0.552	296,580	0.404	296,570	103,941	0.330
Debt Service	372,035	0	364,915	0	367,138	0	0
Court Trustee Fund	492,066	0	539,950	0	540,700	0	0
E911 Telephone Tax Fund	86,470	0	162,000	0	165,000	0	0
Technology Fund	15,978	0	27,200	0	40,200	0	0
Special Alcohol	23,000	0	20,000	0	24,000	0	0
Special Park & Recreation	9,884	0	10,000	0	10,000	0	0
Special Landfill	1,657,860	0	1,665,000	0	1,740,000	0	0
Capital Improvement Reserve	0	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	0	xx	xx	xx	xx	xx	xx
County Totals	19,268,907	28.016	20,182,306	27.997	20,488,661	8,809,670	27.994
Less: Transfers	24,000		12,000		72,000		
Net Expenditures	19,244,907		20,170,306		20,416,661		
Total Tax Levied	8,882,566		8,855,833		8,809,670		
Assessed Valuation	317,086,882		309,184,788		314,700,475		
Outstanding Indebtedness, as of January 1,	2009		2010		2011		
General Obligation Bonds	3,250,000		2,995,000		2,740,000		

* Tax Rates are expressed in mills.

Susan R. Meng, County Clerk

	2009		2010		PROPOSED BUDGET 2011		
FIRE DISTRICTS Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Tax to be Levied	Est. Tax Rate*
Fire Districts: #1 General	91,565	6.381	99,500	5.913	111,000	73,215	5.256
#1 Ambulance	145,084	5.029	131,000	4.267	134,000	73,083	5.247
#2 General	32,462	1.974	33,500	1.561	33,500	24,541	1.794
#2 Ambulance	34,284	0.000	36,225	0.391	36,225	9,683	0.708
#3 General	60,000	3.859	60,000	3.563	60,000	56,233	3.409
#4 General	40,423	5.222	46,673	6.402	40,673	31,147	4.889
#5 General	144,029	4.160	131,150	4.157	141,400	122,832	4.141
#5 Sp. Equipment	68,699	xx	xx	xx	xx	xx	xx
#6 General	21,000	2.064	21,000	2.748	21,000	19,533	3.890
#6 Sp. Equipment	60,298	xx	xx	xx	xx	xx	xx
#7 General	135,099	3.409	138,000	2.671	136,000	64,286	3.305
#8 General	49,929	3.915	49,100	3.912	48,150	43,997	3.911
#9 General	179,162	8.646	167,000	8.659	180,600	163,458	8.657
#10 General	13,793	3.388	15,325	3.897	16,500	12,765	3.578

* Tax Rates are expressed in mills.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, McPHERSON COUNTY, ss:

Ken Knepper, being first duly sworn, deposes and says: That he is Publisher of:

The McPherson Sentinel
301 S. Main, P.O. Box 926, McPherson, KS 67460

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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 in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said

newspaper for 1 consecutive day, the (week, days)

first publication thereof being made as aforesaid on the 13th day of August, 20 10, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Publisher

Subscribed and sworn to before me this 18 day of August, 20 10.

Melanie Hanson
Notary Public

Printer's fee $ 146.48

Additional copies $_____

NOTARY PUBLIC – State of Kansas
MELANIE HANSON
My Appt. Exp. 6-25-13

LEGAL PUBLICATION **LEGAL PUBLICATION** **LEGAL PUBLICATION**

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Community Corrections	1,103,000	0	1,100,250	0	1,100,250	0	0
Public Works	5,591,792	15.348	5,627,350	10.480	5,633,262	3,573,787	11.356
Health	665,343	0.513	884,498	0.526	803,019	162,565	0.517
Employee Benefits	1,818,500	4.858	2,249,452	7.415	2,330,700	1,738,060	5.523
Noxious Weed	251,200	0.552	296,580	0.404	296,570	103,941	0.330
Debt Service	372,035	0	364,915	0	367,138	0	0
Court Trustee Fund	492,086	0	539,950	0	540,700	0	0
E911 Telephone Tax Fund	86,470	0	162,000	0	165,000	0	0
Technology Fund	15,978	0	27,200	0	40,200	0	0
Special Alcohol	23,000	0	20,000	0	24,000	0	0
Special Park & Recreation	9,884	0	10,000	0	10,000	0	0
Special Landfill	1,857,860	0	1,665,000	0	1,740,000	0	0
Capital Improvement Reserve	0	xx	xx	xx	xx	xx	xx
Capital Equipment Reserve	0	xx	xx	xx	xx	xx	xx
County Totals	19,268,907	28.016	20,182,306	27.997	20,488,661	8,809,670	27.994
Less: Transfers	24,000		12,000		72,000		
Net Expenditures	19,244,907		20,170,306		20,416,661		
Total Tax Levied	8,882,566		8,855,833		8,809,670		
Assessed Valuation	317,086,882		309,184,788		314,700,475		
Outstanding Indebtedness, as of January 1,	2009		2010		2011		
General Obligation Bonds	3,250,000		2,995,000		2,740,000		

* Tax Rates are expressed in mills.

Susan R. Meng, County Clerk

	2009		2010		PROPOSED BUDGET 2011		
FIRE DISTRICTS Fund	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Tax to be Levied	Est. Tax Rate*
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#1 General	91,565	6.381	99,500	5.913	111,000	73,215	5.256
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#5 General	144,029	4.160	131,150	4.157	141,400	122,832	4.141
#5 Sp. Equipment	68,699	xx	xx	xx	xx	xx	xx
#6 General	21,000	2.064	21,000	2.748	21,000	19,533	3.890
#6 Sp. Equipment	60,296	xx	xx	xx	xx	xx	xx
#7 General	135,099	3.409	136,000	2.671	136,000	64,286	3.305
#8 General	49,929	3.915	49,100	3.912	48,150	43,997	3.911
#9 General	179,162	8.646	167,000	8.659	180,600	163,458	8.657
#10 General	13,793	3.388	15,325	3.897	18,500	12,765	3.578

* Tax Rates are expressed in mills.

Susan R. Meng, County Clerk

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