

**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 2025; and  
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:	Page No.			
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Computation to Determine State Library Grant	6			
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	18,312,594	3,301,215
Debt Service	10-113	8	3,402,469	274,096
Library	12-1220	8	856,000	747,419
Library Employee Benefits	12-1220	9	195,500	170,174
Industrial	12-1617	9	502,137	50,000
Employee Benefits-Non Public S.	12-16	10	1,325,356	1,191,292
Employee Benefits-Public Safety	12-16	10	2,628,295	2,073,323
Capital Improvements	12-1,118	11	9,624,939	200,000
		11		
Consolidated Street & Hwy	14		8,376,445	
Special Park & Recreation	14		115,184	
Special Alcohol Program	15		155,462	
Wastewater M&O	15		4,626,298	
Sewer Recovery	16		647,881	
Swimming Pool M&O	16		578,488	
Sales Tax Revenue	17		2,192,421	
Wastewater System Surplus	17		1,435,119	
Tourism & Convention	18		1,150,499	
Solid Waste Collection	18		3,873,133	
Storm Water Utility	19		2,157,608	
Municipal Building	19		215,595	
Land Bank			36,448	
Municipal Golf Course			1,530,448	
CID			259,326	
<b>Non-Budgeted Funds-A</b>	<b>20</b>			
<b>Non-Budgeted Funds-B</b>	<b>21</b>			
<b>Totals</b>	<b>00000</b>	<b>64,280,744</b>	<b>8,007,519</b>	
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice	22			
RNR Hearing Notice	23			
Neighborhood Revitalization				Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 51.655

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:

Address:

Email:

Attest: \_\_\_\_\_, 2024

*James A. Brown*  
*Gary Neal*  
*Terrell L. Brown*

County Clerk

Governing Body

CPA Summary

## Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025						Excise TOTALS
		MVT	RV	16/20M Veh	Comm Veh	Watercraft	2,467	
General	4,043,582	490,537	7,051	1,617	22,181	1,338	2,467	525,191
Debt Service	63,800	7,740	111	26	350	21	39	8,287
Library	759,000	92,076	1,324	304	4,163	251	463	98,581
Library Employee Benefit	156,500	18,985	273	63	858	52	95	20,326
Industrial	53,150	6,448	93	21	292	18	32	6,904
Employee Benefits-Non	868,484	105,358	1,514	347	4,764	287	530	112,800
Employee Benefits- Pub	1,531,148	185,747	2,670	612	8,399	507	934	198,869
Capital Improvements	201,300	24,420	351	80	1,104	67	123	26,145
TOTAL	7,676,964	931,311	13,387	3,070	42,111	2,541	4,683	
County Treas Motor Vehicle Estimate		931,311						
County Treas Recreational Vehicle Estimate			13,387					
County Treas 16/20M Vehicle Estimate				3,070				
County Treas Commercial Vehicle Tax Estimate					42,111			
County Treas Watercraft Tax Estimate						2,541		
Motor Vehicle Factor		Recreational Vehicle Factor		0.12131		0.00174		
		16/20M Vehicle Factor		0.00040		0.00040		
		Commercial Vehicle Factor		0.00549		0.00549		
		Watercraft Factor		0.00033		0.00033		

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Municipal Golf Course Fund	50,000	100,000	150,000	Ord. 2899
General Fund	Swimming Pool M&O	195,000	250,000	350,000	Ord. 2708
General Fund	Municipal Building Fund	90,000	90,000	90,000	Ord. 2887
General Fund	Debt Service	87,500	115,000	115,000	Ord. 3042
General Fund	Capital Improvement	747,500	387,500	222,500	12-1,117
<b>General Fund</b>	<b>Equipment Reserve</b>	<b>702,154</b>	<b>707,699</b>	<b>951,257</b>	<b>12-1,117</b>
General Fund	Consolidated Street & Highway	600,000	650,000	700,000	12-1,119
Storm Water Utility	Capital Improvement	-	-	-	
Storm Water Utility	Debt Service	625,582	627,729	624,288	12-6310
Storm Water Utility	Wastewater O&M	-	-	-	
Wastewater M&O	General Fund	80,000	80,000	80,000	12-630a
Wastewater M&O	Debt Service	54,184	48,582	54,326	12-630a
Wastewater M&O	Equipment Reserve	-	-	-	
Wastewater M&O	Storm Water Utility	-	-	-	
Sales Tax Revenue	Debt Service	728,913	220,000	395,000	Ord. 3069
Sales Tax Revenue	Capital Improvement	3,523,614	4,321,752		12-1,117
Sales Tax Revenue	Consolidated Street & Highway	-	1,400,000	1,000,000	
Consolidated Street & Highway	Equipment Reserve	154,310	201,000	244,000	12-1,118
Consolidated Street & Highway	Debt Service	360,905	358,961	360,257	Ord. 3179
Consolidated Street & Highway	Capital Improvement	300,000	50,000	50,000	12-1,118
Electric Utility	General Fund	1,916,077	1,965,000	2,100,000	12-825d
Capital Improvement	Equipment Reserve	56,000	-	-	12-630a
Solid Waste Collection	General Fund	50,000	50,000	50,000	12.2104
Wastewater System Surcharge	Debt Service	673,325	671,525	669,275	12-6310
Water Utility	General Fund	60,454	60,000	60,000	12-825d
Municipal Golf Course	Equipment Reserve	-	-	-	
State and Local Grant	Capital Improvement	184,330	-	-	12-1,118
Insurance Recovery Fund	Capital Improvement	-	59,425	-	
Sales Tax Revenue	General Fund	-	650,885	-	
McPherson Land Bank	Capital Improvement	-	200,000	36,448	
	<b>Totals</b>	<b>11,239,848</b>	<b>13,265,057</b>	<b>8,302,351</b>	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	<b>11,239,848</b>	<b>13,265,057</b>	<b>8,302,351</b>	

**\*Note:** Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
#137 Internal Improvements	7/22/2015	8/1/2025	2.00-3.00	3,750,000	300,000	2/1-8/1	8/1	9,000	145,000	4,650	155,000
#138 Internal Improvements	7/26/2017	8/1/2037	2.00-3.00	2,660,000	595,000	2/1-8/1	8/1	17,850	110,000	14,550	100,900
#139 Internal Improvements	11/1/2018	8/1/2030	3.00-4.00	9,595,000	6,170,000	2/1-8/1	8/1	212,113	785,000	180,713	820,000
#140 Internal Improvement	8/15/2019	8/1/2029	2.00-3.00	2,670,000	2,045,000	2/1-8/1	8/1	54,131	100,000	50,131	105,000
#140 ESCROW	8/15/2019	8/1/2029	2.00-3.00	235,000	215,000	2/1-8/1	8/1	3,651	10,774	6,082	8,744
#141 Internal Improvement	8/19/2020	8/1/2032	1.50-3.00	8,925,000	4,890,000	2/1-8/1	8/1	129,500	690,000	108,800	710,000
<b>Total G O Bonds</b>											
Revenue Bonds:											
Water System Refunding &	1/14/2021	10/1/2051	2.00-3.50	31,555,000	28,675,000	4/1-10/1	10/1	719,703	1,425,000	676,953	1,475,000
<b>Total Revenue Bonds</b>											
Other:											
Temp Note 2024-A	7/1/2024	6/30/2029	4.00	1,200,000	0						
North Fire Station											
<b>Total Other</b>				<b>0</b>				<b>0</b>		<b>0</b>	
<b>Total Indebtedness</b>				<b>42,890,000</b>				<b>1,145,948</b>	<b>3,265,774</b>	<b>1,041,879</b>	<b>3,373,744</b>

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

\*\*\*\*If 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: 2025**

Library found in: City of McPherson  
McPherson County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year <u>2024</u>	Proposed Year <u>2025</u>
Ad Valorem	\$759,000	\$747,419
Delinquent Tax	\$10,000	\$10,000
Motor Vehicle Tax	\$74,960	\$92,076
Recreational Vehicle Tax	\$1,460	\$1,324
16/20M Vehicle Tax	\$276	\$304
<b>TOTAL TAXES</b>	<b>\$845,696</b>	<b>\$851,123</b>
Difference in Total Taxes:	\$5,427	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$144,164,475	\$150,406,757
Did Assessed Valuation Decrease?	No	
Levy Rate	5.328	4.969
Difference in Levy Rate:	(0.359)	
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

City of McPherson

2025

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

Adopted Budget <b>General</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	<b>5,268,023</b>	6,004,720	5,195,428
Receipts:			
Ad Valorem Tax	<b>3,807,435</b>	4,043,582	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	<b>46,440</b>	<b>0</b>	0
Motor Vehicle Tax	<b>409,060</b>	<b>418,423</b>	490,537
Recreational Vehicle Tax	<b>7,336</b>	<b>8,159</b>	7,051
16/20M Vehicle Tax	<b>1,478</b>	<b>1,267</b>	1,617
Commercial Vehicle Tax	<b>22,760</b>	<b>22,060</b>	22,181
Watercraft Tax	0	<b>2,017</b>	1,338
RHID Receipts	<b>190,751</b>	<b>188,127</b>	198,381
Gross Earning (Intangible) Tax	0	<b>0</b>	0
LAVTR	0	<b>0</b>	0
City and County Revenue Sharing	0	<b>0</b>	0
Excise Tax	<b>2,378</b>	<b>1,454</b>	2,467
Local Alcoholic Liquor	<b>44,150</b>	<b>37,903</b>	44,492
In Lieu of Taxes	<b>29,479</b>	<b>45,500</b>	<b>55,000</b>
Retail Sales Tax	<b>2,704,135</b>	<b>2,805,540</b>	2,900,000
Beer License	<b>1,075</b>	<b>1,300</b>	1,200
Liquor License	<b>4,350</b>	<b>3,600</b>	4,500
Occupation License	<b>10,307</b>	<b>12,500</b>	15,000
Building, Zoning, Demo Bond	<b>100,366</b>	<b>105,000</b>	105,000
Inspection, Other Permits	<b>2,937</b>	<b>4,000</b>	4,000
Dance License	<b>0</b>	<b>0</b>	0
Franchise Tax	<b>528,790</b>	<b>450,000</b>	500,000
Fines & Forfeitures	<b>186,037</b>	<b>200,000</b>	200,000
License Fireworks Stands	<b>4,000</b>	<b>3,000</b>	3,000
Interest on Cemetery Investments	<b>1,912</b>	<b>1,000</b>	1,000
Rent - Building & Equipment	<b>21,065</b>	<b>16,000</b>	17,500
Sale of Cemetery Lots	<b>35,438</b>	<b>35,000</b>	35,000
Cemetery Services & Fees	<b>40,420</b>	<b>40,000</b>	40,000
Fire Contracts	<b>548,354</b>	<b>553,567</b>	563,837
Para - Transit (State)	<b>10,354</b>	<b>6,500</b>	8,500
Taxi Cab coupons	<b>9,655</b>	<b>6,000</b>	6,000
Electric Department Appropriation	<b>1,916,077</b>	<b>1,965,000</b>	2,100,000
Water Department Appropriation	<b>60,454</b>	<b>60,000</b>	60,000
Transfer from Wastewater	<b>80,000</b>	<b>80,000</b>	80,000
Transfer from Solid Waste	<b>50,000</b>	<b>50,000</b>	50,000
CHS Effluent Water	<b>100,051</b>	<b>100,000</b>	<b>100,000</b>
Credit Card Fees	<b>1,064</b>	<b>1,250</b>	1,250
Community Building Receipts	<b>112,892</b>	<b>78,900</b>	88,400
Ambulance Appropriation	<b>441,416</b>	<b>436,416</b>	450,000
Subsidy Rescue Vehicle Runs	<b>5,000</b>	<b>5,000</b>	5,000
Hazmat/Technical Rescue Equipment	<b>15,000</b>	<b>15,000</b>	15,000
In Lieu of Taxes (IRB)	<b>20,547</b>	<b>0</b>	0
Grant Reimbursements	<b>119,744</b>	<b>75,000</b>	0
Gifts & Bequests	<b>6,956</b>	<b>0</b>	0
VIN Inspections (Police)	<b>24,500</b>	<b>28,000</b>	25,000
Dog Tag, Impound, Adoption Fees	<b>9,664</b>	<b>5,000</b>	6,500
Animal Cremations	<b>39,751</b>	<b>30,000</b>	30,000
Reimbursed Expenses	<b>565,953</b>	<b>435,655</b>	350,000
Reimbursed Museum Loan		<b>160,885</b>	0
Interest on Idle Funds	<b>975,456</b>	<b>950,000</b>	<b>1,179,521</b>
Neighborhood Revitalization Rebate	0		0
Miscellaneous	<b>8,169</b>		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>13,323,156</b>	<b>13,487,605</b>	<b>9,768,272</b>
<b>Resources Available:</b>	<b>18,591,179</b>	<b>19,492,325</b>	<b>14,963,700</b>

Adopted Budget <b>General Fund - Detail Page 1</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
<b>Expenditures:</b>				
Administration				
Personal Services	714,410	763,354	837,769	
Contractual Services	249,603	350,684	601,324	
Material & Supplies	10,518	14,000	15,500	
Sundry Expenditures	1,047,631	1,347,673	1,405,187	
Capital Outlay	1,474	0	2,500	
<b>Total</b>	<b>2,023,636</b>	<b>2,475,711</b>	<b>2,862,280</b>	Equation in Budget Book does not include \$2,500 Capital Outlay 2859780
<b>Engineering</b>				
Personal Services	255,073	307,333	334,311	
Contractual Services	7,697	14,775	9,950	
Material & Supplies	18,140	25,664	25,680	
Sundry Expenditures	8,244	4,150	4,150	
Capital Outlay	0	7,200	10,800	
<b>Total</b>	<b>289,154</b>	<b>359,122</b>	<b>384,891</b>	
<b>Law Enforcement</b>				
Personal Services	2,353,520	2,958,386	2,993,208	
Contractual Services	487,128	632,483	653,414	
Material & Supplies	118,179	167,500	172,000	
Sundry Expenditures	601,378	153,446	156,946	
Capital Outlay	108,627	365,313	329,500	
<b>Total</b>	<b>3,668,832</b>	<b>4,277,128</b>	<b>4,305,068</b>	
<b>Fire Department</b>				
Personal Services	1,533,932	1,623,501	1,779,591	
Contractual Services	442,825	381,914	421,260	
Material & Supplies	72,178	119,115	128,361	
Sundry Expenditures	115,597	102,594	110,858	
Capital Outlay	763,044	735,842	700,698	
<b>Total</b>	<b>2,927,576</b>	<b>2,962,966</b>	<b>3,140,768</b>	
<b>Planning &amp; Development(Sanitation)</b>				
Personal Services	105,148	140,502	150,581	
Contractual Services	11,899	39,245	40,792	
Material & Supplies	4,858	8,371	8,659	
Sundry Expenditures	6,985	13,125	13,218	
Capital Outlay	3,500	5,031	5,182	
<b>Total</b>	<b>132,390</b>	<b>206,274</b>	<b>218,432</b>	
Street Transfer to Consolidated St. & Hwy.				
General Fund Transfer to Street & Hwy	600,000	650,000	<b>700,000</b>	<== make sure 2025 is what commission agrees on
<b>Total</b>	<b>600,000</b>	<b>650,000</b>	<b>700,000</b>	
<b>Park</b>				
Personal Services	451,655	607,158	643,763	
Contractual Services	189,960	216,910	220,700	
Material & Supplies	95,275	83,800	86,800	
Sundry Expenditures	4,506	6,800	6,800	
Capital Outlay	157,464	148,861	148,861	<==Includes Transfers
<b>Total</b>	<b>898,860</b>	<b>1,063,529</b>	<b>1,106,924</b>	
<b>Cemetery</b>				
Personal Services	126,698	182,708	197,039	
Contractual Services	28,123	35,549	36,125	
Material & Supplies	9,172	14,550	15,160	
Sundry Expenditures	281	1,800	2,050	
Capital Outlay	47,939	66,621	70,000	
<b>Total</b>	<b>212,213</b>	<b>301,228</b>	<b>320,374</b>	
<b>Page 1 - Total</b>	<b>10,752,661</b>	<b>12,295,958</b>	<b>13,038,737</b>	

City of McPherson

2025

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

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	536,137	454,784	539,885
Receipts:			
Ad Valorem Tax	59,217	63,800	XXXXXX
Delinquent Tax	1,641	0	0
Motor Vehicle Tax	11,039	6,305	7,740
Recreational Vehicle Tax	216	123	111
16/20M Vehicle Tax	24	23	26
Commercial Vehicle Tax	423	365	350
Watercraft Tax	0	22	21
Excise Tax	101	39	39
Bond Proceeds	0	0	0
In lieu of taxes - IRB clients	320	0	0
Special Assessments	367,130	386,220	304,205
Transfer from Sales Tax	728,913	0	0
Transfer Consolidated Street & Hwy	360,905	358,961	360,257
Reimb Exp Recreation P & I	60,200	59,000	57,400
Transfer from WWT System Surplus	673,325	671,525	669,725
Transfer from WWT M&O	54,184	48,582	54,326
Transfer from Storm Water Utility	625,582	627,729	624,288
Transfer from Capital Improvements	0	0	0
Transfer from General (CHS)	87,500	115,000	115,000
Transfer from Sales Tax-Public lands irrig	0	0	395,000
			0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,030,720</b>	<b>2,337,694</b>	<b>2,588,488</b>
<b>Resources Available:</b>	<b>3,566,857</b>	<b>2,792,478</b>	<b>3,128,373</b>
Expenditures:			
Bond Principal	2,595,000	1,830,000	2,285,000
Bond Interest	509,044	422,593	364,469
Temp. Note 2024A (North Fire Station)	0	0	328,000
Commission & Postage	8,029	0	0
Special Assessments Delinquencies	0	0	0
Reserve for Bond Premium	0	0	425,000
Bond Defeasance	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,112,073</b>	<b>2,252,593</b>	<b>3,402,469</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>454,784</b>	<b>539,885</b>	<b>XXXXXX</b>
2023/2024/2025 Budget Authority Amount	3,494,718	3,026,260	3,402,469
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance	3,402,469		
Tax Required	274,096		
Delinquent Comp Rate:	0.0%	0	
Amount of 2024 Ad Valorem Tax	274,096		

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	703,614	759,000	XXXXXX
Delinquent Tax	8,925	10,000	10,000
Motor Vehicle Tax	71,569	74,960	92,076
Recreational Vehicle Tax	1,402	1,460	1,324
16/20M Vehicle Tax	252	276	304
Commercial Vehicle Tax	4,336	4,137	4,163
Watercraft Tax	0	267	251
MVL Excise Tax	7,041	467	463
In Lieu of taxes - IRB client	3,797	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>800,936</b>	<b>850,767</b>	<b>108,581</b>
<b>Resources Available:</b>	<b>800,936</b>	<b>850,767</b>	<b>108,581</b>
Expenditures:			
Appropriation Library	800,936	850,767	856,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>800,936</b>	<b>850,767</b>	<b>856,000</b>
<b>Unencumbered Cash Balance Dec 31</b>	<b>0</b>	<b>0</b>	<b>XXXXXX</b>
2023/2024/2025 Budget Authority Amount	819,700	819,700	856,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance	856,000		
Tax Required	747,419		
Delinquent Comp Rate:	0.0%	0	
Amount of 2024 Ad Valorem Tax	747,419		

CPA Summary

## City of McPherson

2025

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

### CPA Summary

City of McPherson

2025

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Employee Benefits-Non Public Safety</b>			
Unencumbered Cash Balance Jan 1	268,987	224,751	<b>11,264</b>
Receipts:			
Ad Valorem Tax	731,045	868,484	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,452	0	0
Motor Vehicle Tax	63,528	77,892	105,358
Recreational Vehicle Tax	1,129	1,517	1,514
16/20M Vehicle Tax	212	287	347
Commercial Vehicle Tax	3,642	4,507	4,764
Watercraft Tax	0	277	287
MVL Excise Tax	375	485	530
Matching Funds	7,451	0	0
In lieu of taxes - IRB clients	3,945	0	0
Reimbursed Expenses	3,850	85,000	10,000
Reimbursed Expenses (ARPA)	26,627	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec?			
<b>Total Receipts</b>	<b>850,256</b>	<b>1,038,449</b>	<b>122,800</b>
<b>Resources Available:</b>	<b>1,119,243</b>	<b>1,263,200</b>	<b>134,064</b>
Expenditures:			
Contracted Services	4,226,803	1,251,936	1,325,356
Reimbursed Expenses	-3,332,311		
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp?			
<b>Total Expenditures</b>	<b>894,492</b>	<b>1,251,936</b>	<b>1,325,356</b>
Unencumbered Cash Balance Dec 31	224,751	11,264	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	1,101,379	1,234,148	1,325,356
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,325,356
Tax Required			1,191,292
Delinquent Comp Rate:	0.0%	0	
Amount of 2024 Ad Valorem Tax			1,191,292

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Employee Benefits- Public Safety</b>			
Unencumbered Cash Balance Jan 1	433,093	265,404	32,945
Receipts:			
Ad Valorem Tax	1,425,564	1,531,148	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	17,641	0	0
Motor Vehicle Tax	158,002	151,896	185,747
Recreational Vehicle Tax	2,832	2,958	2,670
16/20M Vehicle Tax	512	559	612
Commercial Vehicle Tax	8,811	8,789	8,399
Watercraft Tax	0	541	507
MVL Excise Tax	976	946	934
In Lieu of Taxes - IRB clients	7,693	8,000	8,000
Reimbursed Expenses	4,267	5,000	5,000
ARPA Reimbursement	62,685	0	310,158
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec?			
<b>Total Receipts</b>	<b>1,688,983</b>	<b>1,709,837</b>	<b>522,027</b>
<b>Resources Available:</b>	<b>2,122,076</b>	<b>1,975,241</b>	<b>554,972</b>
Expenditures:			
Contracted Services	1,856,672	1,942,296	2,628,295
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp?			
<b>Total Expenditures</b>	<b>1,856,672</b>	<b>1,942,296</b>	<b>2,628,295</b>
Unencumbered Cash Balance Dec 31	265,404	32,945	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	1,993,528	2,184,043	2,628,295
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,628,295
Tax Required			2,073,323
Delinquent Comp Rate:	0.0%	0	
Amount of 2024 Ad Valorem Tax			2,073,323

CPA Summary

City of McPherson

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

Adopted Budget <b>Capital Improvements</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,136,122	4,688,587	5,166,117
Receipts:			
Ad Valorem Tax	49,457	201,300	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	628	0	0
Motor Vehicle Tax	5,445	5,265	24,420
Recreational Vehicle Tax	94	103	351
16/20M Vehicle Tax	14	19	80
Commercial Vehicle Tax	302	305	1,104
Watercraft Tax	0	19	67
MVL Excise Tax	40	33	123
In Lieu of Taxes - IRB Clients	267	0	0
Temporary Note Proceeds	0	1,200,000	0
Transfer from General	747,500	387,500	247,500
Transfer from Feeral Funds	0	400,000	0
Transfer from Land Bank	0	200,000	0
Transfer from Consolidated Streets	300,000	50,000	50,000
Trasnfer from Storm Water Utility	0	0	0
Transfer from Wastewater M&O	0	0	0
Trasnfer from State & Local Grant	184,330	0	
Transfer from Sales Tax Fund	3,523,614	877,544	280,177
Transfer from General to Child Daycare P	0	200,000	200,000
Bond Proceeds GO#142 (Veranda West P)	0		250,000
Bond Proceeds GO#142 (TCGC Irrigation)			3,200,000
Developer's Share	1,260,308	1,400,000	0
Reimbursed expenditures	0	0	0
Community Development Block Grant	40,000	50,000	5,000
Special Assessments Prepaid	0	0	0
Private Donations	290,000	0	0
MRC Contribution-Challenger Park	0	319,000	0
Interest on Idle Funds	73,009	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,739	442	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>6,478,747</b>	<b>5,291,530</b>	<b>4,258,822</b>
<b>Resources Available:</b>	<b>8,614,869</b>	<b>9,980,117</b>	<b>9,424,939</b>
Expenditures:			
1928 Fire Truck Restoration	3,683	0	
North Fire Station	208,616	3,800,000	0
Challenger Park-Pickle Ball Courts	255,782		0
Lakeside Bank Restoration	881,740		0
Police Department-CIP Projects	25,445	340,000	40,000
Transfer to Bond & Interest	0	0	0
Transfer to Storm Water Utility	0	0	0
Transfer to Consolidated Street & Highway	0	0	0
Transfer to Wastewater M&O	0	0	0
CDBG Grant of 2020	98,077	0	0
CDBG Grant of 2022 (Housing)	71,414	72,000	0
CDBG Grant of 2022 (Walnut Street)	686,502	2,000	0
Northview Trail TA Grant-Phase 2	198,778	300,000	300,000
Public Lands - CIP	222,836	100,000	100,000
Erosion Control/Mitigation Projects	5,987	0	2,581,513
Barnstormers West Field Paving	53	0	0
SSD #174A & SSD #185-2	143,700	0	0
The Veranda Paving & Sewer Improv. Dis	331,838	0	0
Veranda West SSD #190A	94,004	0	0
North Frontage Road Extension	34,831	0	0
Euclid-Elm Street Storm Sewer	127,205	0	0
Hickory Street Drainage	36,780	0	0
Autumnwood Dr. Paving Improvements	433,811	0	0
Hulse Street Drainage	9,200	0	0
Transfer Equipment Fund	56,000	0	0
Golf Course Irrigation Project	0	0	3,200,000
Future Projects			3,203,426
Child Daycare Project		200,000	200,000
Cash Reserve (2025 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>3,926,282</b>	<b>4,814,000</b>	<b>9,624,939</b>
Unencumbered Cash Balance Dec 31	4,688,587	5,166,117	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,922,722	7,856,543	9,624,939

Non-Appropriated Balance

See Tab A	Total Expenditure/Non-Appr Balance	9,624,939
	Tax Required	200,000
Delinquent Comp Rate:	0.0%	0
Amount of 2024 Ad Valorem Tax		200,000

City of McPherson

2025

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Consolidated Street &amp; Hwy</b>			
Unencumbered Cash Balance Jan 1	3,944,751	4,104,833	3,756,651
Receipts:			
State of Kansas Gas Tax	376,008	353,710	353,400
County Transfers Gas	0	0	0
City Retails Sales Tax	2,158,635	1,700,000	2,223,394
Transfer from General Fund	600,000	650,000	700,000
State Connecting Links	193,745	193,000	193,000
Transfer from Sales Tax	0	1,400,000	1,000,000
Reimbursed Expenses	396,025	175,000	150,000
Transfer from CIP	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	4,356	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,728,769</b>	<b>4,471,710</b>	<b>4,619,794</b>
<b>Resources Available:</b>	<b>7,673,520</b>	<b>8,576,543</b>	<b>8,376,445</b>
Expenditures:			
Personal Services	482,439	538,894	605,073
Contracted Services	2,019,620	3,271,137	2,363,365
Material & Supplies	240,641	376,500	323,500
Sundry Expenditures	2,531	8,400	4,415,250
Capital Outlay	7,096	0	0
Transfer to Equipment Fund	154,310	201,000	244,000
Transfer to Captial Improvement	300,000	50,000	50,000
Transfer to Bond & Interest	360,905	358,961	360,257
Sidewalk (ADA Curb)	789	15,000	15,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	356	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,568,687</b>	<b>4,819,892</b>	<b>8,376,445</b>
Unencumbered Cash Balance Dec 31	4,104,833	3,756,651	0
2023/2024/2025 Budget Authority Amoun	6,838,859	6,812,178	8,376,445

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	72,773	73,964	71,464
Receipts:			
Local Alcohol Liquor Tax	44,150	40,000	43,720
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>44,150</b>	<b>40,000</b>	<b>43,720</b>
<b>Resources Available:</b>	<b>116,923</b>	<b>113,964</b>	<b>115,184</b>
Expenditures:			
Contracted Services	2,848	2,500	3,000
Capital Outlay	40,111	40,000	25,000
Cash Reserve (2025 column)	0	0	87,184
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>42,959</b>	<b>42,500</b>	<b>115,184</b>
Unencumbered Cash Balance Dec 31	73,964	71,464	0
2023/2024/2025 Budget Authority Amoun	87,181	43,000	115,184

CPA Summary

City of McPherson

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

Adopted Budget <b>Special Alcohol Program</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	146,043	143,170	110,970
Receipts:			
Local Alcohol Liquor Tax	44,150	25,000	44,492
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>44,150</b>	<b>25,000</b>	<b>44,492</b>
<b>Resources Available:</b>	<b>190,193</b>	<b>168,170</b>	<b>155,462</b>
Expenditures:			
Personal Services	5,487	5,000	5,000
Contracted Services	39,868	50,000	50,000
Materials & Supplies	458	1,200	5,000
Sundry Expenditures	1,210	1,000	1,000
Capital Outlay	0	0	94,462
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>47,023</b>	<b>57,200</b>	<b>155,462</b>
Unencumbered Cash Balance Dec 31	143,170	110,970	0
2023/2024/2025 Budget Authority Amount	166,319	150,066	155,462

Adopted Budget

Wastewater M&O	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,708,238	3,902,906	1,933,083
Receipts:			
Fines & Penalties	0	0	0
Rent	0	0	0
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	0	0	0
Sale of Grain & Hay	77,763	58,000	58,000
ROW Permit Fees	8,760	4,000	4,000
Sewer Service Fee	2,282,463	2,420,940	2,582,215
Insurance Recoveries	0	0	0
Grease Operating Permits	6,460	8,000	8,000
Sewer Service Connections	0	0	0
Reimbursed Expenses	30,224	25,000	25,000
Transfer from Stormwater Utility	0	0	0
Transfer from CIP fund	0	0	0
Interest on Idle Funds	32,055	15,000	15,000
Miscellaneous	6,865	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,444,590</b>	<b>2,531,940</b>	<b>2,693,215</b>
<b>Resources Available:</b>	<b>7,152,828</b>	<b>6,434,846</b>	<b>4,626,298</b>
Expenditures:			
Personal Services	365,563	366,140	473,583
Contracted Services	1,131,969	3,471,072	1,093,153
Material & Supplies	136,752	150,100	150,600
Sundry Expenditures	433,656	3,000	3,000
Capital Outlay	798,765	133,836	150,000
Transfer to General	80,000	80,000	80,000
Transfer to Bond & Interest	54,184	48,582	54,326
Appropriation KDHE 2015 Projects	249,033	249,033	249,033
Maintenance Building			400,000
Cash Reserve (2025 column)	0	0	1,972,603
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,249,922</b>	<b>4,501,763</b>	<b>4,626,298</b>
Unencumbered Cash Balance Dec 31	3,902,906	1,933,083	0
2023/2024/2025 Budget Authority Amount	7,141,186	4,301,763	4,626,298

See Tab C

CPA Summary

City of McPherson

2025

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Sewer Recovery</b>			
Unencumbered Cash Balance Jan 1	576,571	587,881	617,881
Receipts:			
Sewer Recovery Fee	11,310	30,000	30,000
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11,310</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>587,881</b>	<b>617,881</b>	<b>647,881</b>
Expenditures:			
Capital Outlay	0	0	647,881
Permit Refunds	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>647,881</b>
Unencumbered Cash Balance Dec 31	587,881	617,881	0
2023/2024/2025 Budget Authority Amount	6,838,859	6,812,178	647,881

Adopted Budget

Swimming Pool M&O	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	251,694	79,605	30,488
Receipts:			
Pool Fees	127,252	135,000	140,000
Concessions	42,276	45,000	45,000
Transfer from General Fund	195,000	250,000	350,000
Reimbursed Expenses	144	3,000	3,000
Interest on Idle Funds	10,001	3,000	0
Miscellaneous	687	5,000	10,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>375,360</b>	<b>441,000</b>	<b>548,000</b>
<b>Resources Available:</b>	<b>627,054</b>	<b>520,605</b>	<b>578,488</b>
Expenditures:			
Personel Services	0	253,707	255,719
Contracted Services	425,357	128,310	140,657
Material & Supplies	111,683	101,000	101,000
Sundry Expenditures	9,858	7,100	81,114
Capital Outlay	551	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	-2
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>547,449</b>	<b>490,117</b>	<b>578,488</b>
Unencumbered Cash Balance Dec 31	79,605	30,488	0
2023/2024/2025 Budget Authority Amount	87,181	43,000	578,488

See Tab A

See Tab C

CPA Summary

City of McPherson

2025

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Sales Tax Revenue</b>			
Unencumbered Cash Balance Jan 1	2,264,741	170,850	112,421
Receipts:			
Local Sales Tax	2,158,636	2,280,000	2,080,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,158,636</b>	<b>2,280,000</b>	<b>2,080,000</b>
<b>Resources Available:</b>	<b>4,423,377</b>	<b>2,450,850</b>	<b>2,192,421</b>
Expenditures:			
Transfer to Capital Improv. Fund	3,523,614	687,544	185,177
Transfer to Debt Service Fund	728,913	0	395,000
Transfer to General Fund		650,885	
Transfer to Consolidated Street		1,000,000	1,490,000
<b>Cash Reserve (2025 column)</b>			
Miscellaneous			122,244
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>4,252,527</b>	<b>2,338,429</b>	<b>2,192,421</b>
Unencumbered Cash Balance Dec 31	170,850	112,421	0
2023/2024/2025 Budget Authority Amount	166,319	150,066	2,192,421

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See Tab C

Adopted Budget

Wastewater System Surplus	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	734,809	745,644	756,119
Receipts:			
User Fees	672,000	672,000	672,000
Interest on Idle Funds	12,160	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>684,160</b>	<b>682,000</b>	<b>682,000</b>
<b>Resources Available:</b>	<b>1,418,969</b>	<b>1,427,644</b>	<b>1,438,119</b>
Expenditures:			
Transfer to Debt Service Fund	673,325	671,525	669,275
<b>Cash Reserve (2025 column)</b>			768,844
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>673,325</b>	<b>671,525</b>	<b>1,438,119</b>
Unencumbered Cash Balance Dec 31	745,644	756,119	0
2023/2024/2025 Budget Authority Amount	7,141,186	4,301,763	1,438,119

**CPA Summary**

City of McPherson

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

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Tourism &amp; Convention</b>			
Unencumbered Cash Balance Jan 1	524,477	574,211	593,039
Receipts:			
Booth & Registration Fees	0	0	0
Guest Tax	568,157	545,686	644,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	13,679	8,540	9,460
Trolley Revenue	6,995	3,000	3,000
Grant Revenue	0	0	0
Gifts & Bequests	0	0	0
Interest on Idle Funds	0	0	0
ARPA Reimb	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	575	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>589,406</b>	<b>558,226</b>	<b>657,460</b>
<b>Resources Available:</b>	<b>1,113,883</b>	<b>1,132,437</b>	<b>1,250,499</b>
Expenditures:			
Personal Services	186,048	205,732	220,155
Contracted Services	112,561	123,039	127,034
Material & Supplies	19,488	25,850	26,050
Sundry Expenditures	221,575	128,500	153,350
Capital Outlay	0	56,277	35,000
Cash Reserve (2025 column)			688,910
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>539,672</b>	<b>539,398</b>	<b>1,250,499</b>
Unencumbered Cash Balance Dec 31	574,211	593,039	0
2023/2024/2025 Budget Authority Amoun	614,874	636,571	1,250,499

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Solid Waste collection</b>			
Unencumbered Cash Balance Jan 1	2,333,582	2,482,406	2,602,047
Receipts:			
Refuse Collection	1,142,679	1,100,000	1,130,000
Landfill Closure Fee	108,275	141,085	141,085
Reimbursed Expenses	0	0	
Yard Waste Tags	0	0	
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,250,954</b>	<b>1,241,085</b>	<b>1,271,085</b>
<b>Resources Available:</b>	<b>3,584,536</b>	<b>3,723,491</b>	<b>3,873,132</b>
Expenditures:			
Contracted Services	1,051,709	1,070,944	1,070,944
Sundry Expenditures	0	0	
Landfill Mitigation	418	500	500
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0	0	0
Cash Reserve (2025 column)			2,751,688
Miscellaneous	3	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,102,130</b>	<b>1,121,444</b>	<b>3,873,132</b>
Unencumbered Cash Balance Dec 31	2,482,406	2,602,047	0
2023/2024/2025 Budget Authority Amoun	646,227	531,993	3,873,132

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CPA Summary

City of McPherson

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

Adopted Budget <b>Storm Water Utility</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,183,864	1,560,219	911,608
Receipts:			
Storm Water Utility Fees	1,091,874	1,100,000	1,226,000
Reimbursed Expenses	1,213	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,093,087</b>	<b>1,100,000</b>	<b>1,226,000</b>
<b>Resources Available:</b>	<b>2,276,951</b>	<b>2,660,219</b>	<b>2,137,608</b>
Expenditures:			
Personal Services	0	0	0
Contracted Services	78,122	1,114,882	411,845
Operating Materials	13,028	0	0
Sundry Expenditures	0	0	0
Transfer to Bond & Interest	625,582	627,729	624,288
Transfer to Wwaster O&M	0	0	0
Transfer to Capital Improv. Fund	0	0	0
Capital Outlay	0	6,000	1,101,475
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>716,732</b>	<b>1,748,611</b>	<b>2,137,608</b>
Unencumbered Cash Balance Dec 31	1,560,219	911,608	0
2023/2024/2025 Budget Authority Amount	4,776,095	4,583,293	2,137,608

Adopted Budget

<b>Municipal Building</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	296,434	143,824	103,595
Receipts:			
Transfer from General Fund	90,000	90,000	90,000
Reimbursed Expenses	20,514	20,000	20,000
Interest on Idle Funds	0	5,000	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>110,514</b>	<b>115,000</b>	<b>112,000</b>
<b>Resources Available:</b>	<b>406,948</b>	<b>258,824</b>	<b>215,595</b>
Expenditures:			
Contractual Services	228,044	98,197	107,486
Materials & Supplies	28,564	29,700	30,000
Sundry Expenditures	0	0	0
Capital Outlay	6,386	27,332	10,500
Cash Reserve (2025 column)	0	0	67,609
Miscellaneous	130	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>263,124</b>	<b>155,229</b>	<b>215,595</b>
Unencumbered Cash Balance Dec 31	143,824	103,595	0
2023/2024/2025 Budget Authority Amount	1,396,353	1,410,984	215,595

**CPA Summary**

City of McPherson

2025

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

Adopted Budget <b>Land Bank</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	238,361	236,448	36,448
Receipts:			
Sale of Real Estate	0	0	0
Appropriation City	0	0	0
Donations	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>238,361</b>	<b>236,448</b>	<b>36,448</b>
Expenditures:			
Personal Services	0	0	0
Contracted Services	1,913	0	5,000
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	200,000	31,448
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,913</b>	<b>200,000</b>	<b>36,448</b>
Unencumbered Cash Balance Dec 31	236,448	36,448	0
2023/2024/2025 Budget Authority Amount	872,582	1,297,438	36,448

Adopted Budget

<b>Municipal Golf Course</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	201,820	349,807	395,352
Receipts:			
Membership Fees	174,015	165,675	170,000
Ten Play Card & Golf Team Fees	18,260	15,725	15,725
Cars Storage Rental Fees	57,605	56,000	57,000
Cart Rental	125,031	96,900	150,000
Trail Fees	4,832	4,800	5,000
Driving Range Revenue	27,426	22,500	22,800
Transfer from General - Appropriation City	50,000	100,000	150,000
Insurance Recoveries	0	0	0
Weekend Green Fees	109,161	110,800	112,500
Weekday Green Fees	149,076	151,300	153,570
Concession Revenue	45,692	46,400	47,000
Beer Sales	66,070	67,000	68,000
Gift Cards	5,761	5,800	5,800
Pro Shop Sales	151,145	153,400	155,701
Reimbursed Expenses	4,814	1,500	1,500
Golf Lessons & Clinics	12,959	15,000	15,000
Interest on Idle Funds	6,008	5,000	5,000
Miscellaneous	110,497	500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,118,352</b>	<b>1,018,300</b>	<b>1,135,096</b>
<b>Resources Available:</b>	<b>1,320,172</b>	<b>1,368,107</b>	<b>1,530,448</b>
Expenditures:			
Personal Services	360,726	396,743	418,804
Contracted Services	128,458	118,259	117,800
Material & Supplies	268,095	255,700	257,700
Sundry Expenditures	60,308	51,500	311,069
Capital Outlay	151,875	150,478	425,000
Transfer to Equipment Fund	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	903	75	75
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>970,365</b>	<b>972,755</b>	<b>1,530,448</b>
Unencumbered Cash Balance Dec 31	349,807	395,352	0
2023/2024/2025 Budget Authority Amount	3,483,705	3,695,872	1,530,448

**CPA Summary**

City of McPherson

2025

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

Adopted Budget <b>CID</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,232	29,126	29,326
Receipts:			
CID Sales Tax	197,897	230,000	230,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>197,897</b>	<b>230,000</b>	<b>230,000</b>
Resources Available:	217,129	259,126	259,326
Expenditures:			
Developer Reimbursement	188,003	229,800	222,875
Cash Reserve (2025 column)			36,452
Miscellaneous			-1
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>188,003</b>	<b>229,800</b>	<b>259,326</b>
Unencumbered Cash Balance Dec 31	29,126	29,326	0
2023/2024/2025 Budget Authority Amount	2,527,808	2,579,572	259,326





**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2025

The governing body of  
**City of McPherson**

will meet on August 20, 2024 at 9:00 am at City Hall, 400 E. Kansas Ave., McPherson, KS. 67460 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 City Hall, 400 E. Kansas Ave., McPherson, KS. 67460 and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

\*Tax rates are expressed in mills

*\*\*Revenue Neutral Rate as defined by KSA 79-2988*

Richard Miller

City Official Title: Director of Budget and Finance