

2020

## 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 2020; and  
 (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

|  |         |        | 2020 Adopted Budget |                |                                      |
|--|---------|--------|---------------------|----------------|--------------------------------------|
|  |         |        | Budget Authority    | Amount of 2019 | County                               |
|  |         |        | for Expenditures    | Ad Valorem     | Clerk's                              |
|  |         |        |                     | Tax            | Use Only                             |
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| Fund K.S.A.                                  |         |        |                     |                |                                      |
| General                                      | 12-101a | 8      | 14,023,802          | 2,654,392      |                                      |
| Debt Service                                 | 10-113  | 9      | 3,362,119           | 466,926        |                                      |
| Library                                      | 12-1220 | 9      | 771,053             | 683,137        |                                      |
| Library Employee Benefits                    |         | 10     | 122,200             | 105,708        |                                      |
| Industrial                                   |         | 10     | 508,833             | 50,000         |                                      |
| Employee Benefits-Non Public S               |         | 11     | 1,030,491           | 881,926        |                                      |
| Employee Benefits-Public Safety              |         | 11     | 1,835,863           | 1,626,420      |                                      |
| Capital Improvements                         |         | 12     | 6,827,525           | 50,100         |                                      |
|  |         |        |                     |                |                                      |
|  |         |        |                     |                |                                      |
|  |         |        |                     |                |                                      |
|  |         |        |                     |                |                                      |
| Consolidated Street & Hwy                    |         | 13     | 5,803,668           |                |                                      |
| Special Park & Recreation                    |         | 13     | 106,789             |                |                                      |
| Special Alcohol Program                      |         | 14     | 157,383             |                |                                      |
| Wastewater M&O                               |         | 14     | 4,893,999           |                |                                      |
| Sewer Recovery                               |         | 15     | 560,931             |                |                                      |
| Swimming Pool M&O                            |         | 15     | 605,820             |                |                                      |
| Sales Tax Revenue                            |         | 16     | 2,903,802           |                |                                      |
| Wastewater System Surplus                    |         | 16     | 1,440,447           |                |                                      |
| Tourism & Convention                         |         | 17     | 721,637             |                |                                      |
| Solid Waste collection                       |         | 17     | 2,900,846           |                |                                      |
| Storm Water Utility                          |         | 18     | 1,888,054           |                |                                      |
| Municipal Building                           |         | 18     | 380,959             |                |                                      |
| Land Trust                                   |         | 19     | 503,820             |                |                                      |
| Municipal Golf Course                        |         | 19     | 630,318             |                |                                      |
| CID  |         | 20     | 350,000             |                |                                      |
|  |         |        |                     |                |                                      |
|  |         |        |                     |                |                                      |
|  |         |        |                     |                |                                      |
|  |         |        |                     |                |                                      |
| Non-Budgeted Funds-A                         |         | 21     |                     |                |                                      |
| Non-Budgeted Funds-B                         |         | 22     |                     |                |                                      |
|  |         |        |                     |                |                                      |
|  |         |        |                     |                |                                      |
| Totals                                       |         | XXXXXX | 52,330,359          | 6,518,609      |                                      |
|  |         |        |                     |                | County Clerk's Use Only              |
| Budget Summary                               |         | 23     |                     |                |                                      |
| Neighborhood Revitalization Rebate           |         |        |                     |                | Nov 1, 2019 Total Assessed Valuation |

Tax Ltd Limit (from Computation Tab)

6,806,237

Does the City need to hold an election?

NO

Assisted by:

Address:

Email:

Attest: \_\_\_\_\_, 2019

County Clerk

Governing Body

CPA Summary

City of McPherson

2020

## Computation to Determine Limit for 2020

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 6,464,712 |
| 2. Library levy in 2019 budget          | - \$ 803,644   |
| Other tax entity levy in 2019 budget    | - \$ 0         |
| 3. Net tax levy                         | \$ 5,661,068   |

## 2020 Budget Percentage Adjustments

|   |             |                   |
|---|-------------|-------------------|
| 4. New improvements for 2019 :  | + 411,336   |                   |
| 5. Increase in personal property for 2019 :   |             |                   |
| 5a. Personal property 2019  | + 3,884,313 |                   |
| 5b. Personal property 2018  | - 3,996,860 |                   |
| 5c. Increase in personal property (5a minus 5b)   | + 0         | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2019 :  |             |                   |
| 6a. Real estate   | + 0         |                   |
| 6b. State assessed  | + 0         |                   |
| 6c. New improvements  | + 0         |                   |
| 6d. Total adjustment (sum of 6a, 6b, and 6c)  | + 0         |                   |
| 7. Valuation of property that has changed in use during 2019 :                                  | + 0         |                   |
| 8. Expiration of property tax abatements  | + 0         |                   |
| 9. Expiration of TIF, Rural Housing, and NR Districts<br>(Incremental assessed value over base) | + 0         |                   |
| 10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)                                     | 411,336     |                   |
| 11. Total estimated valuation July 1, 2019  | 125,615,391 |                   |
| 12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))                               | 0.0033      |                   |
| 13. Percentage adjustment increase (12 times 3)   | + \$ 18,598 |                   |
| 14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)        | 1.50%       |                   |
| 15. Consumer Price Index adjustment (Line 3 times Line 14)                                      | \$ 84,916   |                   |
| 16. Total Percentage Adjustments  | \$ 103,514  |                   |

**t Revenue Adjustments**

|  |       |   |                |  |
|--|-------|---|----------------|--|
| 17. Property tax revenues for debt service in t budget:  |       | + | 466,926        |  |
| #VALUE!  |       | - | 214,116        |  |
| Increase property tax revenues spent on debt service   |       |   | <u>252,810</u> |  |
| 18. Property tax revenues spent for public building commission and lease payments in the t budget:         |       | + | 0              |  |
| (Obligations must have been incurred prior to July 1, 2016)  |       |   |                |  |
| (Do not include amounts already reported in debt service levy)   |       |   |                |  |
| Property tax revenues spent for public building commission and lease payments in the 2018 budget:          |       | - | 0              |  |
| Increase property tax revenues spent on public building commission and lease payments                      |       |   | <u>0</u>       |  |
| 19. Property tax revenues spent on special assessments in the t budget:                                    |       | + | 0              |  |
| (Do not include amounts already reported in debt service levy)   |       |   |                |  |
| 20. Property tax revenues spent on court judgments or settlements and associated legal costs in the t budg |       | + | 0              |  |
| 21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)               |       |   |                |  |
| and loss of funding from Federal sources after January 1, 2017 in the t budget:                            |       | + | 0              |  |
| 22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the t budget:      |       | + | 0              |  |
| 23. Law enforcement expenses - t budget:   |       | + | 4,812,855      |  |
| #VALUE!  |       | - | 4,753,122      |  |
| CPI adjustment   | 1.50% |   | <u>71,297</u>  |  |
| Increased law enforcement expenses in t budget:  |       |   |                |  |
| (Do not include building construction or remodeling costs)   |       | + | <u>0</u>       |  |
| 24. Fire protection expenses - t budget:   |       | + | 2,355,914      |  |
| #VALUE!  |       | - | 2,651,156      |  |
| CPI adjustment   | 1.50% |   | <u>39,767</u>  |  |
| Increased fire protection expense in t budget:   |       |   |                |  |
| (Do not include building construction or remodeling costs)   |       | + | <u>0</u>       |  |
| 25. Emergency medical expenses - t budget:   |       | + | 952,901        |  |
| #VALUE!  |       | - | 938,935        |  |
| CPI adjustment   | 1.50% |   | <u>14,084</u>  |  |
| Increased emergency medical expenses in t budget:  |       |   |                |  |
| (Do not include building construction or remodeling costs)   |       | + | <u>0</u>       |  |
| 26. Total Revenue Adjustments  |       |   | <u>252,810</u> |  |

**Levies on Behalf of Another Political or Governmental Subdivision**

|  |   |                         |
|--|---|-------------------------|
| 27. Library levy - 2020 budget:  | + | 788,845                 |
| Other tax entity levy - 2020 budget:   | + | 0                       |
| Other tax entity levy - 2020 budget:   | + | 0                       |
| <b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b> | + | <b>788,845</b>          |
| <b>29. Total Computed Tax Levy</b>   |   | <b><u>6,806,237</u></b> |

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

|  |           |      |
|--|-----------|------|
| 2016 Tax Levy (Less Levy for other Governmental Units) | 5,083,717 |      |
| 2017 Tax Levy (Less Levy for other Governmental Units) | 5,352,408 | None |
| 2018 Tax Levy (Less Levy for other Governmental Units) | 5,636,050 | None |
| 2019 Tax Levy (Less Levy for other Governmental Units) | 5,661,068 | None |

|                                     |           |
|-------------------------------------|-----------|
| Average Tax Levy (last three years) | 5,549,842 |
| CPI Adjustment of 0.014             | 77,698    |
| Average Tax Levy Adjusted by CPI    | 5,627,540 |

|  |           |
|--|-----------|
| 2020 Total Tax Levy (Less Levy for Other Governmental Units) | 5,729,764 |
|--|-----------|

**Exemption from Election Requirement** No

"

**Other Tests - Lost Valuation Test**

|                         |   |
|-------------------------|---|
| Assessed Valuation Loss | 0 |
|-------------------------|---|

|  |               |
|--|---------------|
| 2020 Tax Levy (Less Levy for other Governmental Units) | 5,729,763.725 |
| 2019 Tax Levy (Less Levy for other Governmental Units) | 5,661,068.000 |
| Change in Levy   | 68,696        |

|  |        |
|--|--------|
| CPI Adjustment   | 84,916 |
| 2020 Mill Rate (Less Mills for other Governmental Units) | 45.614 |

|   |               |
|---|---------------|
| Loss of Assessed Valuation Multiplied by 2020 Mill Rate | 0             |
| Total Adjustment for Loss of Assessed Valuation         | <u>84,916</u> |

**Exemption from Election Requirement** Yes

City of McPherson

2020

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

| Budgeted Fund<br>for 2019 | Ad Valorem Levy<br>Tax Year 2018 | Allocation for Year 2020 |        |            |          |            |        |
|---------------------------|----------------------------------|--------------------------|--------|------------|----------|------------|--------|
|                           |                                  | MVT                      | RVT    | 16/20M Veh | Comm Veh | Watercraft | Excise |
| General                   | 3,021,174                        | 321,360                  | 5,029  | 1,141      | 15,704   | 1,638      | 2,526  |
| Debt Service              | 214,116                          | 22,775                   | 356    | 81         | 1,113    | 116        | 179    |
| Library                   | 677,607                          | 72,076                   | 1,128  | 256        | 3,522    | 367        | 567    |
| Library Employee Benefit  | 126,037                          | 13,406                   | 210    | 48         | 655      | 68         | 105    |
| Industrial                | 50,000                           | 5,318                    | 83     | 19         | 260      | 27         | 42     |
| Employee Benefits-Non     | 680,522                          | 72,386                   | 1,133  | 257        | 3,537    | 369        | 569    |
| Employee Benefits-Publ    | 1,645,156                        | 174,993                  | 2,738  | 621        | 8,551    | 892        | 1,376  |
| Capital Improvements      | 50,100                           | 5,329                    | 83     | 19         | 260      | 27         | 42     |
|                           |                                  |                          |        |            |          |            |        |
|                           |                                  |                          |        |            |          |            |        |
|                           |                                  |                          |        |            |          |            |        |
|                           |                                  |                          |        |            |          |            |        |
| TOTAL                     | 6,464,712                        | 687,643                  | 10,760 | 2,442      | 33,602   | 3,504      | 5,406  |

County Treas Motor Vehicle Estimate 687,643  
County Treas Recreational Vehicle Estimate 10,760  
County Treas 16/20M Vehicle Estimate 2,442  
County Treas Commercial Vehicle Tax Estimate 33,602  
County Treas Watercraft Tax Estimate 3,504

Motor Vehicle Factor 0.10637  
Recreational Vehicle Factor 0.00166  
16/20M Vehicle Factor 0.00038  
Commercial Vehicle Factor 0.00520  
Watercraft Factor 0.00054

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2018 | Current Amount for 2019 | Proposed Amount for 2020 | Transfers Authorized by Statute |
|------------------------------------|------------------------------|------------------------|-------------------------|--------------------------|---------------------------------|
| General                            | Municipal golf Course        | 25,000                 | 25,000                  | 50,000                   | Ord. 2899                       |
| General                            | Capital Improvements         | 200,000                | 50,000                  | -                        | 12-1,118                        |
| General                            | Swimming Pool M&O            | 160,000                | 180,000                 | 180,000                  | Ord. 2708                       |
| General                            | Equipment Reserve            | 508,790                | 591,144                 | 656,048                  | 12-1,117                        |
| General                            | Consolidated Street          | 375,000                | 455,000                 | 500,000                  | 12-1,119                        |
| General                            | Municipal Building           | 90,000                 | 90,000                  | 90,000                   | Ord. 2887                       |
| General                            | Debt Service                 | 87,500                 | 87,500                  | 87,500                   | Ord. 3042                       |
| Municipal Golf Course              | Equipment Reserve            | -                      | 38,000                  | -                        | 12-1,117                        |
| Wastewater M&O                     | General                      | 70,000                 | 80,000                  | 80,000                   | 12-630a                         |
| Wastewater M&O                     | Capital Improvements         | 74,762                 | -                       | -                        | 12-1,118                        |
| Wastewater M&O                     | Debt Service                 | 199,661                | -                       | -                        | 12-630a                         |
| Consolidated Street                | Equipment Reserve            | 133,136                | 135,000                 | 133,000                  | 12-1,117                        |
| Consolidated Street                | Capital Improvements         | -                      | -                       | 1,199,444                | 12-1,118                        |
| Consolidated Street                | Debt Service                 | 254,400                | 654,700                 | 667,350                  | 10-132                          |
| Capital Improvement                | Debt Service                 | -                      | -                       | -                        | 10-132                          |
| Solid Waste Collection             | General                      | 50,000                 | 50,000                  | 50,000                   | 12-2104                         |
| Sales Tax Revenue                  | General                      | -                      | -                       | -                        | 12-189                          |
| Sales Tax Revenue                  | Debt Service                 | 827,663                | 828,550                 | 827,100                  | Ord. 3107                       |
| Sales Tax Revenue                  | Capital Improvements         | 1,273,119              | 1,144,642               | 651,719                  | 12-1,118                        |
| Storm Water Utility                | Capital Improvements         | 35,464                 | -                       | -                        | 12-1,119                        |
| Storm Water Utility                | Debt Service                 | -                      | 488,797                 | 630,754                  | 13-1269                         |
|                                    |                              |                        |                         |                          |                                 |
|                                    |                              |                        |                         |                          |                                 |
|                                    |                              |                        |                         |                          |                                 |
|                                    | <b>Totals</b>                | 4,364,495              | 4,898,333               | 5,802,915                |                                 |
|                                    | <b>Adjustments</b>           |                        |                         |                          |                                 |
|                                    | <b>Adjusted Totals</b>       | 4,364,495              | 4,898,333               | 5,802,915                |                                 |

**\*Note:** Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.



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

| Item Purchased                    | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2019 | Payments Due 2019 | Payments Due 2020 |
|-----------------------------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| Wastewater Treatment UV Project   | 4/1/1999      | 240                       | 3.03            | 1,127,000                                   | 145,385                          | 71,685            | 73,699            |
| Wastewater Treatment Improvements | 9/1/2009      | 240                       | 2.50            | 11,346,393                                  | 7,680,158                        | 550,893           | 558,468           |
| Wastewater Treatment Improvements | 3/25/2015     | 240                       | 2.13            | 4,863,464                                   | 3,262,906                        | 141,118           | 174,637           |
| Ladder Fire Truck                 | 9/28/2009     | 111                       | 4.95            | 866,722                                     | 201,819                          | 98,472            | 103,347           |
| Golf Car Lease                    | 4/4/2016      | 36                        | 3.95            | 97,100                                      | 0                                | 0                 | 0                 |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
|                                   |               |                           |                 |   |                                  |                   |                   |
| <b>Totals</b>                     |               |                           |                 |   | <b>11,290,268</b>                | <b>862,168</b>    | <b>910,151</b>    |

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



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

**Budgeted Year: 2020**

Library found in: City of McPherson  
McPherson County

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

**First test:**

|                            | Current Year | Proposed Year |
|----------------------------|--------------|---------------|
|                            | <u>2019</u>  | <u>2020</u>   |
| Ad Valorem                 | \$677,607    | \$683,137     |
| Delinquent Tax             | \$10,000     | \$10,000      |
| Motor Vehicle Tax          | \$68,509     | \$72,076      |
| Recreational Vehicle Tax   | \$1,046      | \$1,128       |
| 16/20M Vehicle Tax         | \$339        | \$256         |
| LAVTR                      | \$0          | \$0           |
|                            | <u>\$0</u>   | <u>\$0</u>    |
| TOTAL TAXES                | \$757,501    | \$766,597     |
| Difference in Total Taxes: | \$9,096      |               |
| Qualify for grant:         | Qualify      |               |

**Second test:**

|                                  |               |               |
|----------------------------------|---------------|---------------|
| Assessed Valuation               | \$124,700,885 | \$125,615,391 |
| Did Assessed Valuation Decrease? | No            |               |
| Levy Rate                        | 5.487         | 5.438         |
| Difference in Levy Rate:         | (0.049)       |               |
| Qualify for grant:               | Not Qualify   |               |

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

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

City of McPherson

2020

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

| Adopted Budget<br>General               | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 4,521,974                     | 4,785,461                         | 4,318,029                        |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 2,844,455                     | 3,021,174                         | xxxxxxxxxxxxxxxxxx               |
| Delinquent Tax                          | 47,143                        | 0                                 |                                  |
| Motor Vehicle Tax                       | 312,025                       | 300,107                           | 321,360                          |
| Recreational Vehicle Tax                | 4,691                         | 4,583                             | 5,029                            |
| 16/20M Vehicle Tax                      | 2,956                         | 1,514                             | 1,141                            |
| Commercial Vehicle Tax                  | 15,486                        | 13,428                            | 15,704                           |
| Watercraft Tax                          | 0                             |                                   | 1,638                            |
| Gross Earning (Intangible) Tax          | 0                             |                                   | 0                                |
| LAVTR                                   | 0                             |                                   | 0                                |
| City and County Revenue Sharing         | 0                             |                                   | 0                                |
| Local Alcoholic Liquor                  | 36,995                        | 32,766                            | 38,303                           |
| In Lieu of Taxes (IRBB)                 | 54,862                        | 57,450                            | 55,260                           |
| Retail Sales Tax                        | 2,003,418                     | 2,000,000                         | 2,000,000                        |
| MVL Excise Tax                          | 2,213                         | 2,134                             | 2,526                            |
| Beer License                            | 1,200                         | 1,500                             | 1,320                            |
| Liquor License                          | 6,900                         | 4,000                             | 6,500                            |
| Occupation License                      | 16,425                        | 12,500                            | 16,500                           |
| Building, Zoning, Demo Bond             | 202,428                       | 150,000                           | 160,000                          |
| Inspection, Other Permits               | 5,225                         | 4,000                             | 4,000                            |
| Dance License                           | 0                             | 0                                 | 0                                |
| Franchise Tax                           | 404,880                       | 403,000                           | 403,000                          |
| Fines & Forfeitures                     | 223,108                       | 267,000                           | 227,000                          |
| License Fireworks Stands                | 3,500                         | 3,500                             | 3,500                            |
| Interest on Investments                 | 246,219                       | 255,225                           | 250,000                          |
| Interest on Cemetery Investments        | 347                           | 360                               | 350                              |
| Rent - Building & Equipment             | 33,721                        | 32,500                            | 21,500                           |
| Rental Fees Community Building          | 0                             | 0                                 | 50,000                           |
| Sale of Material, Specials & Equipment  | 0                             | 0                                 | 0                                |
| Sale of Real Estate                     | 0                             | 0                                 |                                  |
| Sale of Cemetery Lots                   | 34,313                        | 25,000                            | 20,000                           |
| Cemetery Services & Fees                | 40,570                        | 35,000                            | 36,000                           |
| Fire Contracts                          | 346,306                       | 355,463                           | 414,862                          |
| Para - Transit (State)                  | 6,241                         | 6,500                             | 3,500                            |
| Taxi Cab coupons                        | 5,935                         | 6,900                             | 3,500                            |
| Electric Department Appropriation       | 1,798,072                     | 1,750,000                         | 1,800,000                        |
| Water Department Appropriation          | 54,871                        | 52,500                            | 56,000                           |
| Transfer from Wastewater M&O            | 70,000                        | 80,000                            | 80,000                           |
| Transfer from Solid Waste               | 50,000                        | 50,000                            | 50,000                           |
| Transfer from Animal Shelter            | 0                             | 0                                 | 0                                |
| CHS Effluent Water                      | 117,373                       | 126,000                           | 115,000                          |
| Insurance Recoveries                    | 179,696                       | 0                                 | 0                                |
| Ambulance Appropriation                 | 399,736                       | 399,736                           | 399,736                          |
| RHID Receipts                           | 141,943                       | 146,500                           | 158,320                          |
| Subsidy Rescue Vehicle Runs             | 5,000                         | 5,000                             | 5,000                            |
| Hazmat/Technical Rescue Equipment       |                               |                                   | 15,000                           |
| Grant Reimbursements                    | 83,684                        | 255,000                           | 122,000                          |
| Gifts & Bequests                        | 7,248                         | 0                                 | 0                                |
| Transfer from Sales Tax Revenue         | 0                             | 0                                 | 0                                |
| Transfer from Cemetery Endowment        | 0                             | 0                                 | 0                                |
| VIN Inspections (Police)                | 31,680                        | 35,000                            | 34,000                           |
| Dog Tag, Impound, Adoption Fees         | 4,403                         | 4,500                             | 4,400                            |
| Animal Cremations                       | 20,735                        | 15,500                            | 18,800                           |
| Reimbursed Expenses                     | 228,623                       | 200,000                           | 130,632                          |
| Animal Control                          | 0                             | 0                                 | 0                                |
| Neighborhood Revitalization Rebate      | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 2,450                         | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>10,097,076</b>             | <b>10,115,340</b>                 | <b>7,051,381</b>                 |
| <b>Resources Available:</b>             | <b>14,619,050</b>             | <b>14,900,801</b>                 | <b>11,369,410</b>                |

City of McPherson

**FUND PAGE - GENERAL**

| Adopted Budget<br>General                  | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Resources Available:</b>                | 14,619,050                    | 14,900,801                        | 11,369,410                       |
| <b>Expenditures:</b>                       |                               |                                   |                                  |
| Administration                             | 1,055,032                     | 1,263,973                         | 1,214,228                        |
| Engineering                                | 259,202                       | 270,727                           | 298,377                          |
| Law Enforcement                            | 2,820,820                     | 3,038,920                         | 3,172,782                        |
| Fire Department                            | 1,558,678                     | 1,712,117                         | 1,726,094                        |
| Planning & Development                     | 129,951                       | 151,518                           | 157,073                          |
| Street                                     | 375,000                       | 455,000                           | 500,000                          |
| Park                                       | 705,968                       | 665,792                           | 687,321                          |
| Cemetery                                   | 204,527                       | 221,103                           | 231,815                          |
| Inspection                                 | 67,329                        | 83,951                            | 71,911                           |
| Community Building                         | 11,999                        | 141,650                           | 145,560                          |
| Ambulance                                  | 877,917                       | 878,935                           | 892,901                          |
| Legal and Judicial                         | 288,463                       | 310,514                           | 313,950                          |
| Animal Control                             | 179,283                       | 207,178                           | 199,503                          |
|  | 0                             | 0                                 | 0                                |
|  | 0                             | 0                                 | 0                                |
|  | 0                             | 0                                 | 0                                |
| Subtotal detail (Should agree with detail) | 8,534,169                     | 9,401,378                         | 9,611,514                        |
| Appropriation Airport                      | 155,380                       | 75,000                            | 65,990                           |
| Appropriation Emergency Management         | 0                             | 0                                 | 0                                |
| Appropriation McPherson Senior Center      | 5,000                         | 5,000                             | 5,000                            |
| Appropriation Main Street                  | 25,500                        | 25,500                            | 25,500                           |
| Appropriation Museum                       | 42,250                        | 42,250                            | 42,250                           |
| Appropriation Housing Coalition            | 0                             | 0                                 | 0                                |
| Appropriation Not for Profit               | 0                             | 10,000                            | 10,000                           |
| Transfer to Animal Shelter                 | 0                             | 0                                 | 0                                |
| Transfer to Municipal Golf Course          | 25,000                        | 25,000                            | 50,000                           |
| Transfer to Municipal Building             | 90,000                        | 90,000                            | 90,000                           |
| Transfer to Bond & Interest                | 87,500                        | 87,500                            | 87,500                           |
| Transfer to Swimming Pool M&O              | 160,000                       | 180,000                           | 180,000                          |
| Transfer to Capital Improv. Fund           | 200,000                       | 50,000                            | 0                                |
| Transfer to Equipment Fund                 | 508,790                       | 591,144                           | 656,048                          |
| Contingency for Storms                     | 0                             | 0                                 | 3,200,000                        |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2020 column)                 |                               |                                   |                                  |
| Miscellaneous                              |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp    |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>9,833,589</b>              | <b>10,582,772</b>                 | <b>14,023,802</b>                |
| Unencumbered Cash Balance Dec 31           | 4,785,461                     | 4,318,029                         | xxxxxxxxxxxxxxxxxxxx             |
| 2018/2019/2020 Budget Authority Amount     | 13,208,189                    | 13,649,449                        | 14,023,802                       |
| Non-Appropriated Balance                   |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance         |                               |                                   | 14,023,802                       |
| Tax Required                               |                               |                                   | 2,654,392                        |
| Delinquent Comp Rate: 0.0%                 |                               |                                   | 0                                |
| Amount of 2019 Ad Valorem Tax              |                               |                                   | 2,654,392                        |

**CPA Summary**

City of McPherson

2020

| Adopted Budget<br>General Fund - Detail Page 1 | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                           |                               |                                   |                                  |
| <b>Administration</b>                          |                               |                                   |                                  |
| Personal Services                              | 537,914                       | 533,923                           | 596,050                          |
| Contractual Services                           | 219,616                       | 236,100                           | 239,358                          |
| Material & Supplies                            | 11,298                        | 11,000                            | 13,000                           |
| Sundry Expenditures                            | 286,204                       | 450,950                           | 365,820                          |
| Capital Outlay                                 | 0                             | 32,000                            | 0                                |
|  |                               |                                   |                                  |
| <b>Total</b>                                   | <b>1,055,032</b>              | <b>1,263,973</b>                  | <b>1,214,228</b>                 |
| <b>Engineering</b>                             |                               |                                   |                                  |
| Personal Services                              | 235,414                       | 236,697                           | 261,447                          |
| Contractual Services                           | 6,855                         | 6,130                             | 9,030                            |
| Material & Supplies                            | 15,164                        | 23,750                            | 23,750                           |
| Sundry Expenditures                            | 1,769                         | 4,150                             | 4,150                            |
| Capital Outlay                                 | 0                             | 0                                 | 0                                |
| <b>Total</b>                                   | <b>259,202</b>                | <b>270,727</b>                    | <b>298,377</b>                   |
| <b>Law Enforcement</b>                         |                               |                                   |                                  |
| Personal Services                              | 2,046,040                     | 2,231,135                         | 2,297,290                        |
| Contractual Services                           | 406,921                       | 497,235                           | 510,150                          |
| Material & Supplies                            | 114,285                       | 107,250                           | 124,098                          |
| Sundry Expenditures                            | 109,795                       | 94,800                            | 107,244                          |
| Capital Outlay                                 | 143,779                       | 108,500                           | 134,000                          |
| <b>Total</b>                                   | <b>2,820,820</b>              | <b>3,038,920</b>                  | <b>3,172,782</b>                 |
| <b>Fire Department</b>                         |                               |                                   |                                  |
| Personal Services                              | 1,135,939                     | 1,194,442                         | 1,221,669                        |
| Contractual Services                           | 233,796                       | 284,845                           | 286,876                          |
| Material & Supplies                            | 61,158                        | 58,800                            | 84,300                           |
| Sundry Expenditures                            | 42,142                        | 52,030                            | 56,250                           |
| Capital Outlay                                 | 85,643                        | 122,000                           | 76,999                           |
| <b>Total</b>                                   | <b>1,558,678</b>              | <b>1,712,117</b>                  | <b>1,726,094</b>                 |
| <b>Planning &amp; Development</b>              |                               |                                   |                                  |
| Personal Services                              | 100,799                       | 107,042                           | 110,165                          |
| Contractual Services                           | 17,471                        | 17,647                            | 20,079                           |
| Material & Supplies                            | 4,634                         | 14,279                            | 14,279                           |
| Sundry Expenditures                            | 7,047                         | 12,050                            | 12,050                           |
| Capital Outlay                                 | 0                             | 500                               | 500                              |
| <b>Total</b>                                   | <b>129,951</b>                | <b>151,518</b>                    | <b>157,073</b>                   |
| <b>Street</b>                                  |                               |                                   |                                  |
| Personal Services                              |                               | 0                                 | 0                                |
| Contractual Services                           |                               | 0                                 | 0                                |
| Material & Supplies                            |                               | 0                                 | 0                                |
| Sundry Expenditures-Transfer to Con            | 375,000                       | 455,000                           | 500,000                          |
| Capital Outlay                                 |                               | 0                                 | 0                                |
| <b>Total</b>                                   | <b>375,000</b>                | <b>455,000</b>                    | <b>500,000</b>                   |
| <b>Park</b>                                    |                               |                                   |                                  |
| Personal Services                              | 415,521                       | 416,512                           | 438,066                          |
| Contractual Services                           | 134,800                       | 161,380                           | 164,555                          |
| Material & Supplies                            | 89,366                        | 84,300                            | 81,000                           |
| Sundry Expenditures                            | 15,661                        | 3,600                             | 3,700                            |
| Capital Outlay                                 | 50,620                        | 0                                 | 0                                |
| <b>Total</b>                                   | <b>705,968</b>                | <b>665,792</b>                    | <b>687,321</b>                   |
| <b>Cemetery</b>                                |                               |                                   |                                  |
| Personal Services                              | 158,087                       | 154,105                           | 166,540                          |
| Contractual Services                           | 29,793                        | 44,723                            | 46,000                           |
| Material & Supplies                            | 13,914                        | 18,875                            | 17,175                           |
| Sundry Expenditures                            | 1,217                         | 2,100                             | 2,100                            |
| Capital Outlay                                 | 1,516                         | 1,300                             | 0                                |
| <b>Total</b>                                   | <b>204,527</b>                | <b>221,103</b>                    | <b>231,815</b>                   |
| <b>Page 1 - Total</b>                          | <b>7,109,178</b>              | <b>7,779,150</b>                  | <b>7,987,688</b>                 |

City of McPherson

2020

| Adopted Budget<br>General Fund - Detail Page 2 | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                           |                               |                                   |                                  |
| <b>Inspection</b>                              |                               |                                   |                                  |
| Personal Services                              | 59,317                        | 66,370                            | 54,330                           |
| Contractual Services                           | 1,901                         | 2,889                             | 2,889                            |
| Material & Supplies                            | 2,800                         | 10,780                            | 10,780                           |
| Sundry Expenditures                            | 3,311                         | 3,912                             | 3,912                            |
| Capital Outlay                                 | 0                             | 0                                 | 0                                |
| <b>Total</b>                                   | <b>67,329</b>                 | <b>83,951</b>                     | <b>71,911</b>                    |
| <b>Community Building</b>                      |                               |                                   |                                  |
| Personal Services                              | 0                             | 34,200                            | 24,360                           |
| Contractual Services                           | 11,741                        | 46,700                            | 110,700                          |
| Material & Supplies                            | 258                           | 10,500                            | 10,500                           |
| Sundry Expenditures                            | 0                             | 250                               | 0                                |
| Capital Outlay                                 | 0                             | 50,000                            | 0                                |
| <b>Total</b>                                   | <b>11,999</b>                 | <b>141,650</b>                    | <b>145,560</b>                   |
| <b>Ambulance</b>                               |                               |                                   |                                  |
| Personal Services                              | 0                             | 0                                 | 892,901                          |
| Contractual Services                           | 877,917                       | 878,935                           | 0                                |
| Material & Supplies                            | 0                             | 0                                 | 0                                |
| Sundry Expenditures                            | 0                             | 0                                 | 0                                |
| Capital Outlay                                 | 0                             | 0                                 | 0                                |
| <b>Total</b>                                   | <b>877,917</b>                | <b>878,935</b>                    | <b>892,901</b>                   |
| <b>Legal and Judicial</b>                      |                               |                                   |                                  |
| Personal Services                              | 57,925                        | 68,766                            | 73,148                           |
| Contractual Services                           | 227,040                       | 235,848                           | 236,652                          |
| Material & Supplies                            | 2,686                         | 4,850                             | 3,100                            |
| Sundry Expenditures                            | 812                           | 1,050                             | 1,050                            |
| Capital Outlay                                 | 0                             | 0                                 | 0                                |
| <b>Total</b>                                   | <b>288,463</b>                | <b>310,514</b>                    | <b>313,950</b>                   |
| <b>Animal Control</b>                          |                               |                                   |                                  |
| Personal Services                              | 110,270                       | 134,900                           | 110,779                          |
| Contractual Services                           | 47,979                        | 49,878                            | 51,324                           |
| Material & Supplies                            | 9,163                         | 14,250                            | 14,500                           |
| Sundry Expenditures                            | 11,871                        | 8,150                             | 10,900                           |
| Capital Outlay                                 | 0                             | 0                                 | 12,000                           |
| <b>Total</b>                                   | <b>179,283</b>                | <b>207,178</b>                    | <b>199,503</b>                   |
| <b>Page 2 -Total</b>                           | <b>1,424,991</b>              | <b>1,622,228</b>                  | <b>1,623,825</b>                 |
| <b>Page 1 -Total</b>                           | <b>7,109,178</b>              | <b>7,779,150</b>                  | <b>7,987,688</b>                 |
| <b>Grand Total</b>                             | <b>8,534,169</b>              | <b>9,401,378</b>                  | <b>9,611,514</b>                 |

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

Page No. 8c

|  |   |                  |
|--|---|------------------|
|  | 2018 Audit Financials (pg23)  | 9,833,589        |
| Moved transfer to equipment out of department's capital outlay totals. | State Form (from "General" tab)                                     | <u>9,833,589</u> |
|  | Difference  | 0                |
|  | Amount of Transfer/Appropriations from Admin. (pg 20 of 2018 Audit) | <u>790,630</u>   |
| State form ties to 2018 Audited Financials. Rm 6/22/2019               |   | 0                |

City of McPherson

2020

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

| Adopted Budget<br>Debt Service          | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 572,828                       | 229,134                           | 222,735                          |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 687,815                       | 214,116                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                          | 13,814                        | 0                                 | 0                                |
| Motor Vehicle Tax                       | 89,216                        | 72,570                            | 22,775                           |
| Recreational Vehicle Tax                | 1,329                         | 1,108                             | 356                              |
| 16/20M Vehicle Tax                      | 933                           | 413                               | 81                               |
| Commercial Vehicle Tax                  | 4,224                         | 3,665                             | 1,113                            |
| Watercraft Tax                          | 0                             |                                   | 116                              |
| Proceeds from bond Sale                 | 0                             | 0                                 |                                  |
| Bond Proceeds                           | 0                             | 0                                 |                                  |
| Accrued Interest                        | 0                             | 0                                 |                                  |
| Special Assessments                     | 256,217                       | 172,203                           | 376,784                          |
| MVL Excise Tax                          | 672                           | 516                               | 179                              |
| Transfer from Sales Tax                 | 827,663                       | 828,550                           | 827,100                          |
| Transfer Consolidated Street & Hwy      | 254,400                       | 654,700                           | 667,350                          |
| Reimb Exp Recreation P & I              | 60,363                        | 59,400                            | 58,350                           |
| Transfer from WWT M&O                   | 199,661                       | 0                                 | 0                                |
| Transfer from Storm Water Utility       | 0                             | 488,797                           | 630,754                          |
| Transfer from Capital Improvements      | 0                             | 0                                 | 0                                |
| Transfer from General (CHS)             | 87,500                        | 87,500                            | 87,500                           |
| Interest on Idle Funds                  | 0                             | 0                                 |                                  |
| Neighborhood Revitalization Rebate      | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>2,483,807</b>              | <b>2,583,538</b>                  | <b>2,672,458</b>                 |
| <b>Resources Available:</b>             | <b>3,056,635</b>              | <b>2,812,672</b>                  | <b>2,895,193</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Bond Principal                          | 2,505,000                     | 2,065,000                         | 2,320,000                        |
| Bond Interest                           | 322,501                       | 524,937                           | 641,819                          |
| Commission & Postage                    | 0                             | 0                                 | 300                              |
| Special Assessments Delinquencies       | 0                             | 0                                 |                                  |
| Reserve for Bond Premium                | 0                             | 0                                 | 400,000                          |
| Bond Proceeds                           | 0                             | 0                                 |                                  |
| Cash Basis Reserve (2020 column)        | 0                             | 0                                 |                                  |
| Miscellaneous                           | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>2,827,501</b>              | <b>2,589,937</b>                  | <b>3,362,119</b>                 |
| Unencumbered Cash Balance Dec 31        | 229,134                       | 222,735                           | XXXXXXXXXXXXXXXXXX               |
| 2018/2019/2020 Budget Authority Amount  | 3,208,576                     | 2,979,403                         | 3,362,119                        |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               |                                   | 3,362,119                        |
| Tax Required                            |                               |                                   | 466,926                          |
| Delinquent Comp Rate: 0.0%              |                               |                                   | 0                                |
| Amount of 2019 Ad Valorem Tax           |                               |                                   | 466,926                          |

| Adopted Budget<br>Library               | Prior Year<br>Actual for 2018      | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|------------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 0                                  | 0                                 | 0                                |
| Receipts:                               |                                    |                                   |                                  |
| Ad Valorem Tax                          | 649,286                            | 677,607                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                          | 11,304                             | 10,000                            | 10,000                           |
| Motor Vehicle Tax                       | 72,661                             | 68,509                            | 72,076                           |
| Recreational Vehicle Tax                | 1,087                              | 1,046                             | 1,128                            |
| 16/20M Vehicle Tax                      | 729                                | 339                               | 256                              |
| Commercial Vehicle Tax                  | 3,513                              | 3,065                             | 3,522                            |
| Watercraft Tax                          | 0                                  | 395                               | 367                              |
| MVL Excise                              | 533                                | 487                               | 567                              |
| Interest on Idle Funds                  | 0                                  | 0                                 | 0                                |
| Neighborhood Revitalization Rebate      | 0                                  | 0                                 | 0                                |
| Miscellaneous                           | 0                                  | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Rec |                                    |                                   |                                  |
| <b>Total Receipts</b>                   | <b>739,113</b>                     | <b>761,448</b>                    | <b>87,916</b>                    |
| <b>Resources Available:</b>             | <b>739,113</b>                     | <b>761,448</b>                    | <b>87,916</b>                    |
| Expenditures:                           |                                    |                                   |                                  |
| Appropriation Library                   | 739,113                            | 761,448                           | 771,053                          |
|   |                                    |                                   |                                  |
|   |                                    |                                   |                                  |
|   |                                    |                                   |                                  |
|   |                                    |                                   |                                  |
|   |                                    |                                   |                                  |
|   |                                    |                                   |                                  |
| Miscellaneous                           |                                    |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                                    |                                   |                                  |
| <b>Total Expenditures</b>               | <b>739,113</b>                     | <b>761,448</b>                    | <b>771,053</b>                   |
| Unencumbered Cash Balance Dec 31        | 0                                  | 0                                 | XXXXXXXXXXXXXXXXXX               |
| 2018/2019/2020 Budget Authority Amount  | 752,542                            | 761,448                           | 771,053                          |
|   | Non-Appropriated Balance           |                                   |                                  |
|   | Total Expenditure/Non-Appr Balance |                                   | 771,053                          |
|   | Tax Required                       |                                   | 683,137                          |
| Delinquent Comp Rate:                   | 0.0%                               |                                   | 0                                |
| Amount of 2019 Ad Valorem Tax           |                                    |                                   | 683,137                          |

|                    |
|--------------------|
| <b>CPA Summary</b> |
|                    |

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

| Adopted Budget<br><b>Library Employee Benefits</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                    | 0                             | 0                                 | 0                                |
| Receipts:  |                               |                                   |                                  |
| Ad Valorem Tax                                     | 121,663                       | 126,037                           | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                                     | 2,363                         | 2,000                             | 2,000                            |
| Motor Vehicle Tax                                  | 15,476                        | 12,838                            | 13,406                           |
| Recreational Vehicle Tax                           | 231                           | 196                               | 210                              |
| 16/20M Vehicle Tax                                 | 157                           | 64                                | 48                               |
| Commercial Vehicle Tax                             | 745                           | 574                               | 655                              |
| Watercraft Tax                                     | 0                             | 74                                | 68                               |
| MVL Excise Tax                                     | 114                           | 91                                | 105                              |
| 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>140,749</b>                | <b>141,874</b>                    | <b>16,492</b>                    |
| <b>Resources Available:</b>                        | <b>140,749</b>                | <b>141,874</b>                    | <b>16,492</b>                    |
| Expenditures:                                      |                               |                                   |                                  |
| Appropriation Library Employee Benefit             | 140,749                       | 141,874                           | 122,200                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| Cash Forward (2020 column)                         |                               |                                   |                                  |
| Miscellaneous                                      |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp            |                               |                                   |                                  |
| <b>Total Expenditures</b>                          | <b>140,749</b>                | <b>141,874</b>                    | <b>122,200</b>                   |
| Unencumbered Cash Balance Dec 31                   | 0                             | 0                                 | xxxxxxxxxxxxxxxxxxxx             |
| 2018/2019/2020 Budget Authority Amount             | 142,900                       | 141,874                           | 122,200                          |
| Non-Appropriated Balance                           |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance                 |                               |                                   | 122,200                          |
| Tax Required                                       |                               |                                   | 105,708                          |
| Delinquent Comp Rate:                              | 0.0%                          |                                   | 0                                |
| Amount of 2019 Ad Valorem Tax                      |                               |                                   | 105,708                          |



| Adopted Budget<br>Industrial            | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 409,298                       | 427,762                           | 403,084                          |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 29,359                        | 50,000                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                          | 529                           | 0                                 | 0                                |
| Motor Vehicle Tax                       | 3,399                         | 3,094                             | 5,318                            |
| Recreational Vehicle Tax                | 51                            | 47                                | 83                               |
| 16/20M Vehicle Tax                      | 34                            | 15                                | 19                               |
| Commercial Vehicle Tax                  | 164                           | 138                               | 260                              |
| Watercraft Tax                          | 0                             | 18                                | 27                               |
| MVL Excise Tax                          | 25                            | 10                                | 42                               |
| Appropriation County                    | 35,903                        | 50,000                            | 50,000                           |
| Reimbursed Expenses                     | 0                             | 0                                 | 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>69,464</b>                 | <b>103,322</b>                    | <b>55,749</b>                    |
| <b>Resources Available:</b>             | <b>478,762</b>                | <b>531,084</b>                    | <b>458,833</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Contracted Services                     | 51,000                        | 100,000                           | 100,000                          |
| Sundry Expenditures                     | 0                             | 28,000                            | 408,833                          |
| Capital Outlay                          | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2020 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>51,000</b>                 | <b>128,000</b>                    | <b>508,833</b>                   |
| Unencumbered Cash Balance Dec 31        | 427,762                       | 403,084                           | xxxxxxxxxxxxxxxxxxxx             |
| 2018/2019/2020 Budget Authority Amount  | 475,154                       | 502,239                           | 508,833                          |
| Non-Appropriated Balance                |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance      |                               |                                   | 508,833                          |
| Tax Required                            |                               |                                   | 50,000                           |
| Delinquent Comp Rate: 0.0%              |                               |                                   | 0                                |
| Amount of 2019 Ad Valorem Tax           |                               |                                   | 50,000                           |

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| <b>CPA Summary</b> |
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City of McPherson

2020

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

| Adopted Budget<br>Employee Benefits-Non Public Safety | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                       | 511,276                       | 352,634                           | 70,314                           |
| Receipts:   |                               |                                   |                                  |
| Ad Valorem Tax  | 655,059                       | 680,522                           | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax  | 26,636                        | 0                                 | 0                                |
| Motor Vehicle Tax                                     | 30,495                        | 48,630                            | 72,386                           |
| Recreational Vehicle Tax                              | 11                            | 757                               | 1,133                            |
| 16/20M Vehicle Tax                                    | 62                            | 242                               | 257                              |
| Commercial Vehicle Tax                                | 111                           | 2,315                             | 3,537                            |
| Watercraft Tax  | 0                             | 0                                 | 369                              |
| Slider  | 0                             | 0                                 | 0                                |
| MVL Excise Tax  | 1                             | 100                               | 569                              |
| Matching Funds  | 6,405                         | 5,993                             | 0                                |
| Reimbursed Expenses                                   | 5,838                         | 0                                 | 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>724,618</b>                | <b>738,559</b>                    | <b>78,251</b>                    |
| <b>Resources Available:</b>                           | <b>1,235,894</b>              | <b>1,091,193</b>                  | <b>148,565</b>                   |
| Expenditures:   |                               |                                   |                                  |
| Contracteed Services                                  | 3,609,943                     | 1,020,879                         | 1,030,491                        |
| Reimbursed Payroll Matching Funds - BPU               | -2,726,683                    | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2020 column)                            |                               |                                   |                                  |
| Miscellaneous   |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp               |                               |                                   |                                  |
| <b>Total Expenditures</b>                             | <b>883,260</b>                | <b>1,020,879</b>                  | <b>1,030,491</b>                 |
| Unencumbered Cash Balance Dec 31                      | 352,634                       | 70,314                            | xxxxxxxxxxxxxxxxxxxx             |
| 2018/2019/2020 Budget Authority Amount                | 966,948                       | 1,042,957                         | 1,030,491                        |
| Non-Appropriated Balance                              |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance                    |                               |                                   | 1,030,491                        |
| Tax Required  |                               |                                   | 881,926                          |
| Delinquent Comp Rate:                                 | 0.0%                          |                                   | 0                                |
| Amount of 2019 Ad Valorem Tax                         |                               |                                   | 881,926                          |

| Adopted Budget<br>Employee Benefits-Public Safety | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019  | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                   | 156,437                       | 62,774                             | 15,272                           |
| Receipts:   |                               |                                    |                                  |
| Ad Valorem Tax                                    | 1,206,208                     | 1,645,156                          | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                                    | 4,092                         | 0                                  | 0                                |
| Motor Vehicle Tax                                 | 159,293                       | 125,924                            | 174,993                          |
| Recreational Vehicle Tax                          | 2,814                         | 1,961                              | 2,738                            |
| 16/20M Vehicle Tax                                | 1,941                         | 628                                | 621                              |
| Commercial Vehicle Tax                            | 8,833                         | 5,993                              | 8,551                            |
| Watercraft Tax                                    | 0                             | 0                                  | 892                              |
| MVL Excise Tax                                    | 1,436                         | 0                                  | 1,376                            |
| Matching Funds                                    | 0                             | 0                                  | 0                                |
| Reimbursed Expenses                               | 5,327                         | 5,000                              | 5,000                            |
| Interest on Idle Funds                            | 0                             | 0                                  | 0                                |
| Transfer from Empl. Ben. Fund-Non PS              | 0                             | 0                                  | 0                                |
| Neighborhood Revitalization Rebate                | 0                             | 0                                  | 0                                |
| Miscellaneous                                     | 0                             | 0                                  |                                  |
| Does miscellaneous exceed 10% Total Rec           |                               |                                    |                                  |
| <b>Total Receipts</b>                             | <b>1,389,944</b>              | <b>1,784,662</b>                   | <b>194,171</b>                   |
| <b>Resources Available:</b>                       | <b>1,546,381</b>              | <b>1,847,436</b>                   | <b>209,443</b>                   |
| Expenditures:                                     |                               |                                    |                                  |
| Contracted Services                               | 1,483,607                     | 1,832,164                          | 1,835,863                        |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
|   |                               |                                    |                                  |
| Cash Forward (2020 column)                        |                               |                                    |                                  |
| Miscellaneous                                     |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Exp           |                               |                                    |                                  |
| <b>Total Expenditures</b>                         | <b>1,483,607</b>              | <b>1,832,164</b>                   | <b>1,835,863</b>                 |
| Unencumbered Cash Balance Dec 31                  | 62,774                        | 15,272                             | xxxxxxxxxxxxxxxxxxxx             |
| 2018/2019/2020 Budget Authority Amount            | 1,751,909                     | 1,833,896                          | 1,835,863                        |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 1,835,863                        |
|   |                               | Tax Required                       | 1,626,420                        |
|   | Delinquent Comp Rate:         | 0.0%                               | 0                                |
|   | Amount of 2019 Ad Valorem Tax |                                    | 1,626,420                        |

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| <b>CPA Summary</b> |
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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br><b>Capital Improvements</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1               | 2,659,874                     | 7,587,106                         | 4,122,262                        |
| Receipts:                                     |                               |                                   |                                  |
| Ad Valorem Tax                                | 48,690                        | 50,100                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                                | 882                           | 0                                 | 0                                |
| Motor Vehicle Tax                             | 5,670                         | 5,317                             | 5,329                            |
| Recreational Vehicle Tax                      | 85                            | 83                                | 83                               |
| 16/20M Vehicle Tax                            | 57                            | 27                                | 19                               |
| Commercial Vehicle Tax                        | 273                           | 253                               | 260                              |
| Watercraft Tax                                | 0                             | 0                                 | 27                               |
| MVL Excise                                    | 42                            | 0                                 | 42                               |
| Temporary Note Proceeds                       | 505,072                       | 0                                 | 0                                |
| Transfer from General                         | 200,000                       | 50,000                            | 0                                |
| Transfer from Consolidated Streets            | 0                             | 0                                 | 1,199,444                        |
| Transfer from Storm Water Utility             | 35,464                        | 0                                 | 0                                |
| Transfer from Wastewater M&O                  | 74,762                        | 0                                 | 0                                |
| Bond Proceeds                                 | 6,314,500                     | 3,270,000                         | 0                                |
| Developer's Share                             | 845,926                       | 0                                 | 0                                |
| Reimbursed expenditures                       | 14,700                        | 0                                 | 0                                |
| Community Development Block Grant             | 52,923                        | 0                                 | 0                                |
| Transfer from Federal & State                 | 0                             | 0                                 | 798,240                          |
| Transfer from Sales Tax                       | 1,273,119                     | 1,144,642                         | 651,719                          |
| Special Assessments Prepaid                   | 0                             | 0                                 | 0                                |
| Interest on Idle Funds                        | 77,013                        | 0                                 | 0                                |
| Neighborhood Revitalization Rebate            | 0                             | 0                                 | 0                                |
| Miscellaneous                                 | 3,952                         | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec       |                               |                                   |                                  |
| <b>Total Receipts</b>                         | <b>9,453,130</b>              | <b>4,520,422</b>                  | <b>2,655,163</b>                 |
| <b>Resources Available:</b>                   | <b>12,113,004</b>             | <b>12,107,528</b>                 | <b>6,777,425</b>                 |
| Expenditures:                                 |                               |                                   |                                  |
| Barnstormers West Field SSD #201              | 177,712                       | 0                                 |                                  |
| Barnstormers West Field Paving                | 1,446,716                     | 0                                 |                                  |
| Community Building Renovation                 | 1,516,461                     | 2,064,000                         | 651,719                          |
| Grimes/Anna Street Paving                     | 33,993                        | 2,000,000                         | 1,775,799                        |
| Grimes/Anna Street Drainage                   | 21,641                        | 1,500,000                         | 1,052,859                        |
| Hartup/Elizabeth Street Paving                | 37,801                        | 395,551                           | 527,401                          |
| Hartup/Elizabeth Street Drainage              | 3,274                         | 54,511                            | 72,681                           |
| CDBG grant of 2016                            | 49,792                        | 0                                 |                                  |
| CDBG grant of 2018                            | 13,750                        | 0                                 |                                  |
| CDBG grant of 2019                            | 38                            | 0                                 | 54,732                           |
| Lift Station #4 (North High Drive & Anna)     | 3,205                         | 0                                 |                                  |

State of Kansas  
City

|   |                  |                  |                        |
|---|------------------|------------------|------------------------|
| CID Plaza East                            | 115              | 630,589          | 37,980                 |
| Tennis Court Improvements                 | 301,830          | 0                |                        |
| Hartup/Grand SSD #011A                    | 113,104          | 0                |                        |
| Avenue A TA Sidewalk - Phase 1            | 494              | 0                |                        |
| Avenue A TA Sidewalk - Phase 2            | 1,427            | 0                |                        |
| 2018 Drainage Projects                    | 0                | 0                |                        |
| Erosion Control                           | 0                | 0                |                        |
| Mohawk Interchange                        | 200,000          | 0                |                        |
| Premier subdivision SSD #202              | 126,945          | 0                |                        |
| Premier paving and storm sewer improv.    | 385,881          | 0                |                        |
| Hulse Street Paving                       | 76,927           | 61,239           | 61,239                 |
| Hulse Street Drainage                     | 14,301           | 153,088          | 153,088                |
| 2018 Street Projects                      | 0                | 0                | 0                      |
| Various                                   | 491              | 0                | 1,553,094              |
| Eagles Wings Unit 2 - Phase 2 SSD         | 0                | 92,752           | 0                      |
| Eagles Wings Unit 2 - Phase 2 Street Impr | 0                | 672,207          | 0                      |
| Eagles Wings Unit 2-Phase 1 SSD           | 0                | 81,911           | 0                      |
| Eagles Wings Unit 2-Phase 1 Street Improv | 0                | 279,418          | 0                      |
| Intersection of KS Ave/81 Bypass          | 0                | 0                | 886,933                |
|   |                  |                  |                        |
|   |                  |                  |                        |
| Cash Forward (2020 column)                |                  |                  |                        |
| Miscellaneous                             |                  |                  |                        |
| Does miscellaneous exceed 10% Total Exp   |                  |                  |                        |
| <b>Total Expenditures</b>                 | <b>4,525,898</b> | <b>7,985,266</b> | <b>6,827,525</b>       |
| Unencumbered Cash Balance Dec 31          | 7,587,106        | 4,122,262        | xxxxxxxxxxxxxxxxxxxxxx |
| 2018/2019/2020 Budget Authority Amount    | 14,064,879       | 15,949,023       | 6,827,525              |
| Non-Appropriated Balance                  |                  |                  |                        |
| Total Expenditure/Non-Appr Balance        |                  |                  | 6,827,525              |
| Tax Required                              |                  |                  | 50,100                 |
| Delinquent Comp Rate: 0.0%                |                  |                  | 0                      |
| Amount of 2019 Ad Valorem Tax             |                  |                  | 50,100                 |

Adopted Budget

|   |                               |                                   |                                  |
|---|-------------------------------|-----------------------------------|----------------------------------|
| 0 | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|

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

| Adopted Budget<br>Consolidated Street & Hwy | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1             | 2,910,533                     | 2,846,059                         | 2,367,398                        |
| Receipts:                                   |                               |                                   |                                  |
| State of Kansas Gas Tax                     | 358,704                       | 359,570                           | 360,030                          |
| County Transfers Gas                        | 0                             | 0                                 | 0                                |
| City Retails Sales Tax                      | 1,609,351                     | 1,550,000                         | 1,600,000                        |
| Transfer from General Fund                  | 375,000                       | 455,000                           | 500,000                          |
| Insurance Recoveries                        | 0                             | 0                                 | 0                                |
| State Connecting Links                      | 47,334                        | 47,000                            | 63,000                           |
| Reimbursed Expenses                         | 133,389                       | 115,000                           | 913,240                          |
| Interest on Idle Funds                      | 0                             | 0                                 |                                  |
| Miscellaneous                               | 3,430                         | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Rec     |                               |                                   |                                  |
| <b>Total Receipts</b>                       | <b>2,527,208</b>              | <b>2,526,570</b>                  | <b>3,436,270</b>                 |
| <b>Resources Available:</b>                 | <b>5,437,741</b>              | <b>5,372,629</b>                  | <b>5,803,668</b>                 |
| Expenditures:                               |                               |                                   |                                  |
| Personal Services                           | 438,398                       | 478,452                           | 464,462                          |
| Contracted Services                         | 1,380,053                     | 1,387,279                         | 2,239,018                        |
| Material & Supplies                         | 362,310                       | 320,050                           | 360,500                          |
| Sundry Expenditures                         | 2,195                         | 4,750                             | 4,750                            |
| Capital Outlay                              | 7,919                         | 10,000                            | 720,144                          |
| Transfer to Equipment Fund                  | 133,136                       | 135,000                           | 133,000                          |
| Transfer to Captial Improvement             | 0                             | 0                                 | 1,199,444                        |
| Transfer to Bond & Interest                 | 254,400                       | 654,700                           | 667,350                          |
| Sidewalk (ADA Curb)                         | 12,498                        | 15,000                            | 15,000                           |
| Cash Forward (2020 column)                  | 0                             | 0                                 | 0                                |
| Miscellaneous                               | 773                           | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp     |                               |                                   |                                  |
| <b>Total Expenditures</b>                   | <b>2,591,682</b>              | <b>3,005,231</b>                  | <b>5,803,668</b>                 |
| Unencumbered Cash Balance Dec 31            | 2,846,059                     | 2,367,398                         | 0                                |
| 2018/2019/2020 Budget Authority Amount      | 4,387,524                     | 5,168,716                         | 5,803,668                        |

Adopted Budget

| <b>Special Park &amp; Recreation</b>    | <b>Prior Year<br/>Actual for 2018</b> | <b>Current Year<br/>Estimate for 2019</b> | <b>Proposed Budget<br/>Year for 2020</b> |
|---|---------------------------------------|---|--|
| Unencumbered Cash Balance Jan 1         | 51,533                                | 65,720                                    | 68,486                                   |
| Receipts:                               |                                       |   |  |
| Local Alcohol Liquor Tax                | 36,995                                | 32,766                                    | 38,303                                   |
|   |                                       |   |  |
|   |                                       |   |  |
| Interest on Idle Funds                  |                                       |   |  |
| Miscellaneous                           |                                       |   |  |
| Does miscellaneous exceed 10% Total Rec |                                       |   |  |
| <b>Total Receipts</b>                   | <b>36,995</b>                         | <b>32,766</b>                             | <b>38,303</b>                            |
| <b>Resources Available:</b>             | <b>88,528</b>                         | <b>98,486</b>                             | <b>106,789</b>                           |
| Expenditures:                           |                                       |   |  |
| Contracted Services                     | 22,808                                | 30,000                                    | 30,000                                   |
| Capital Outlay                          | 0                                     | 0   | 76,789                                   |
|   |                                       |   |  |
|   |                                       |   |  |
|   |                                       |   |  |
|   |                                       |   |  |
| Cash Forward (2020 column)              |                                       |   |  |
| Miscellaneous                           |                                       |   |  |
| Does miscellaneous exceed 10% Total Exp |                                       |   |  |
| <b>Total Expenditures</b>               | <b>22,808</b>                         | <b>30,000</b>                             | <b>106,789</b>                           |
| Unencumbered Cash Balance Dec 31        | 65,720                                | 68,486                                    | 0  |
| 2018/2019/2020 Budget Authority Amount  | 104,511                               | 91,051                                    | 106,789                                  |

**See Tab E**

**CPA Summary**

City of McPherson

2020

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

| Adopted Budget<br><b>Special Alcohol Program</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                  | 140,205                       | 142,000                           | 119,080                          |
| Receipts:  |                               |                                   |                                  |
| Local Alcohol Liquor Tax                         | 36,995                        | 32,766                            | 38,303                           |
| Interest on Idle Funds                           | 0                             | 0                                 | 0                                |
| Miscellaneous                                    | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec          |                               |                                   |                                  |
| <b>Total Receipts</b>                            | <b>36,995</b>                 | <b>32,766</b>                     | <b>38,303</b>                    |
| <b>Resources Available:</b>                      | <b>177,200</b>                | <b>174,766</b>                    | <b>157,383</b>                   |
| Expenditures:                                    |                               |                                   |                                  |
| Personal Services                                | 3,111                         | 6,000                             | 7,333                            |
| Contracted Services                              | 26,290                        | 39,686                            | 25,000                           |
| Materials & Supplies                             | 5,799                         | 0                                 | 5,000                            |
| Sundry Expenditures                              | 0                             | 10,000                            | 10,000                           |
| Capital Outlay                                   | 0                             | 0                                 | 110,050                          |
| Cash Forward (2020 column)                       | 0                             | 0                                 | 0                                |
| Miscellaneous                                    | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp          |                               |                                   |                                  |
| <b>Total Expenditures</b>                        | <b>35,200</b>                 | <b>55,686</b>                     | <b>157,383</b>                   |
| Unencumbered Cash Balance Dec 31                 | 142,000                       | 119,080                           | 0                                |
| 2018/2019/2020 Budget Authority Amount           | 155,268                       | 164,801                           | 157,383                          |



Adopted Budget

|   | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Wastewater M&amp;O</b>               |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 3,969,741                     | 4,208,766                         | 3,013,919                        |
| Receipts:                               |                               |                                   |                                  |
| Fines & Penalties                       | 0                             | 0                                 | 0                                |
| Rent                                    | 869                           | 800                               | 800                              |
| ASCS Payments                           | 0                             | 0                                 | 0                                |
| Sale of Material, Supplies & Equipment  | 0                             | 0                                 | 0                                |
| Sale of Grain & Hay                     | 40,116                        | 50,000                            | 50,000                           |
| ROW Permit Fees                         | 4,015                         | 1,800,000                         | 1,800,000                        |
| Sewer Service Fee                       | 1,811,130                     | 8,280                             | 8,280                            |
| Insurance Recoveries                    | 164,920                       | 0                                 | 0                                |
| Grease Operating Permits                | 0                             | 2,400                             | 0                                |
| Sewer Service Connections               | 0                             | 16,000                            | 4,000                            |
| Effluent Water Golf Course              | 0                             | 0                                 | 0                                |
| Reimbursed Expenses                     | 32,971                        | 0                                 | 16,000                           |
| Interest on Idle Funds                  |                               | 0                                 | 0                                |
| Miscellaneous                           | 766                           | 1,000                             | 1,000                            |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>2,054,787</b>              | <b>1,878,480</b>                  | <b>1,880,080</b>                 |
| <b>Resources Available:</b>             | <b>6,024,528</b>              | <b>6,087,246</b>                  | <b>4,893,999</b>                 |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 336,173                       | 378,967                           | 362,925                          |
| Contracted Services                     | 651,742                       | 1,520,536                         | 2,203,706                        |
| Material & Supplies                     | 97,386                        | 126,038                           | 131,038                          |
| Sundry Expenditures                     | 382,991                       | 501,786                           | 330,410                          |
| Capital Outlay                          | 0                             | 65,000                            | 60,000                           |
| Wastewater Treatment Replacement        | 0                             | 400,000                           | 400,000                          |
| Wastewater Surplus                      | 0                             | 0                                 | 1,325,920                        |
| Transfer to General                     | 70,000                        | 80,000                            | 80,000                           |
| Transfer to Bond & Interest             | 199,661                       | 0                                 | 0                                |
| Transfer to Capital Improvements        | 74,762                        | 0                                 | 0                                |
| Cash Forward (2020 column)              | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 3,047                         | 1,000                             | 0                                |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>1,815,762</b>              | <b>3,073,327</b>                  | <b>4,893,999</b>                 |
| Unencumbered Cash Balance Dec 31        | 4,208,766                     | 3,013,919                         | 0                                |
| 2018/2019/2020 Budget Authority Amount  | 5,624,739                     | 5,786,887                         | 4,893,999                        |

**CPA Summary**

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

| Adopted Budget<br><b>Sewer Recovery</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 474,447                       | 500,931                           | 530,931                          |
| Receipts:                               |                               |                                   |                                  |
| Sewer Recover Fee                       | 26,484                        | 30,000                            | 30,000                           |
| Interest on Idle Funds                  | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>26,484</b>                 | <b>30,000</b>                     | <b>30,000</b>                    |
| <b>Resources Available:</b>             | <b>500,931</b>                | <b>530,931</b>                    | <b>560,931</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Capital Outlay                          | 0                             | 0                                 | 560,931                          |
| Permit Refunds                          | 0                             | 0                                 | 0                                |
| Cash Forward (2020 column)              | 0                             | 0                                 |                                  |
| Miscellaneous                           | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>0</b>                          | <b>560,931</b>                   |
| Unencumbered Cash Balance Dec 31        | 500,931                       | 530,931                           | 0                                |
| 2018/2019/2020 Budget Authority Amount  | 497,668                       | 0                                 | 560,931                          |

Adopted Budget

|   | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Swimming Pool M&amp;O</b>            |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 274,353                       | 285,220                           | 267,820                          |
| Receipts:                               |                               |                                   |                                  |
| Pool Fees                               | 128,421                       | 100,000                           | 128,000                          |
| Concessions                             | 28,599                        | 29,500                            | 30,000                           |
| Transfer from General Fund              | 160,000                       | 180,000                           | 180,000                          |
| Reimbursed Expenses                     | 1,061                         | 0                                 | 0                                |
| Interest on Idle Funds                  | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 700                           | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>318,781</b>                | <b>309,500</b>                    | <b>338,000</b>                   |
| <b>Resources Available:</b>             | <b>593,134</b>                | <b>594,720</b>                    | <b>605,820</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Contracted Services                     | 222,854                       | 243,700                           | 244,900                          |
| Material & Supplies                     | 61,580                        | 53,000                            | 58,000                           |
| Sundry Expenditures                     | 4,256                         | 5,200                             | 302,920                          |
| Capital Outlay                          | 17,364                        | 25,000                            | 0                                |
| Cash Forward (2020 column)              | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 1,860                         | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>307,914</b>                | <b>326,900</b>                    | <b>605,820</b>                   |
| Unencumbered Cash Balance Dec 31        | 285,220                       | 267,820                           | 0                                |
| 2018/2019/2020 Budget Authority Amount  | 558,548                       | 578,656                           | 605,820                          |

**CPA Summary**

City of McPherson

2020

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

| Adopted Budget                               | Prior Year       | Current Year      | Proposed Budget  |
|--|------------------|-------------------|------------------|
| <b>Sales Tax Revenue</b>                     | Actual for 2018  | Estimate for 2019 | Year for 2020    |
| Unencumbered Cash Balance Jan 1              | 1,829,753        | 1,356,994         | 1,303,802        |
| Receipts:                                    |                  |                   |                  |
| City Retail Sales Tax                        | 1,609,352        | 1,700,000         | 1,600,000        |
| CID-Plaza East Place                         | 0                | 200,000           | 0                |
| Interest on Idle Funds                       | 18,671           | 19,999            | 0                |
| Miscellaneous                                | 0                | 0                 | 0                |
| Does miscellaneous exceed 10% Total Rec      |                  |                   |                  |
| <b>Total Receipts</b>                        | <b>1,628,023</b> | <b>1,919,999</b>  | <b>1,600,000</b> |
| <b>Resources Available:</b>                  | <b>3,457,776</b> | <b>3,276,993</b>  | <b>2,903,802</b> |
| Expenditures:                                |                  |                   |                  |
| Note Principal                               | 0                | 0                 | 0                |
| Note Interest                                | 0                | 0                 | 0                |
| Sundry Expenditures                          | 0                | 0                 | 0                |
| Transfer to General Fund                     | 0                | 0                 | 0                |
| Transfer to B & I (First street portion Bond | 827,663          | 828,550           | 827,100          |
| Transfer to Capital Improvement - Commu      | 1,135,463        | 1,144,641         | 651,719          |
| Transfer to Capital Improvement - Wall Par   | 137,656          | 0                 | 0                |
| Contingency for future Bond & Interest Pay   | 0                | 0                 | 1,424,983        |
| Cash Forward (2020 column)                   | 0                | 0                 | 0                |
| Miscellaneous                                | 0                | 0                 | 0                |
| Does miscellaneous exceed 10% Total Exp      |                  |                   |                  |
| <b>Total Expenditures</b>                    | <b>2,100,782</b> | <b>1,973,191</b>  | <b>2,903,802</b> |
| Unencumbered Cash Balance Dec 31             | 1,356,994        | 1,303,802         | 0                |
| 2018/2019/2020 Budget Authority Amount       | 3,591,061        | 1,973,191         | 2,903,802        |

**Adopted Budget**

| <b>Wastewater System Surplus</b>        | Prior Year       | Current Year      | Proposed Budget  |
|---|------------------|-------------------|------------------|
|   | Actual for 2018  | Estimate for 2019 | Year for 2020    |
| Unencumbered Cash Balance Jan 1         | 863,610          | 816,800           | 761,447          |
| Receipts:                               |                  |                   |                  |
| Sewer Service Fee                       | 672,000          | 672,000           | 672,000          |
| Interest on Idle Funds                  | 10,043           | 1,500             | 7,000            |
| Miscellaneous                           | 0                | 0                 | 0                |
| Does miscellaneous exceed 10% Total Rec |                  |                   |                  |
| <b>Total Receipts</b>                   | <b>682,043</b>   | <b>673,500</b>    | <b>679,000</b>   |
| <b>Resources Available:</b>             | <b>1,545,653</b> | <b>1,490,300</b>  | <b>1,440,447</b> |
| Expenditures:                           |                  |                   |                  |
| Appropriation KDHE WWT Plant Improve    | 728,853          | 728,853           | 1,440,447        |
|   |                  |                   |                  |
|   |                  |                   |                  |
|   |                  |                   |                  |
| Cash Forward (2020 column)              |                  |                   |                  |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                  |
| <b>Total Expenditures</b>               | <b>728,853</b>   | <b>728,853</b>    | <b>1,440,447</b> |
| Unencumbered Cash Balance Dec 31        | 816,800          | 761,447           | 0                |
| 2018/2019/2020 Budget Authority Amount  | 1,534,067        | 1,481,757         | 1,440,447        |

**CPA Summary**

City of McPherson

2020

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

| Adopted Budget                          | Prior Year             | Current Year             | Proposed Budget      |
|---|------------------------|--------------------------|----------------------|
| <b>Tourism &amp; Convention</b>         | <b>Actual for 2018</b> | <b>Estimate for 2019</b> | <b>Year for 2020</b> |
| Unencumbered Cash Balance Jan 1         | 225,183                | 260,046                  | 289,297              |
| Receipts:                               |                        |                          |                      |
| Booth & Registration Fees               | 0                      | 0                        | 0                    |
| Guest Tax                               | 393,261                | 400,000                  | 420,000              |
| Insurance Recoveries                    | 0                      | 0                        | 0                    |
| Reimbursed Expenses                     | 8,540                  | 5,470                    | 6,940                |
| Trolley Revenue                         | 5,459                  | 5,000                    | 5,000                |
| Grant Revenue                           | 0                      | 0                        | 0                    |
| Gifts & Bequests                        | 0                      | 200                      | 200                  |
| Interest on Idle Funds                  | 0                      | 0                        | 0                    |
| Miscellaneous                           | 200                    | 500                      | 200                  |
| Does miscellaneous exceed 10% Total Rec |                        |                          |                      |
| <b>Total Receipts</b>                   | <b>407,460</b>         | <b>411,170</b>           | <b>432,340</b>       |
| <b>Resources Available:</b>             | <b>632,643</b>         | <b>671,216</b>           | <b>721,637</b>       |
| Expenditures:                           |                        |                          |                      |
| Personal Services                       | 141,604                | 136,508                  | 199,155              |
| Contracted Services                     | 96,192                 | 107,111                  | 106,075              |
| Material & Supplies                     | 37,448                 | 42,500                   | 42,500               |
| Sundry Expenditures                     | 97,148                 | 95,800                   | 373,907              |
| Capital Outlay                          | 0                      | 0                        | 0                    |
| Cash Forward (2020 column)              | 0                      | 0                        | 0                    |
| Miscellaneous                           | 205                    | 0                        | 0                    |
| Does miscellaneous exceed 10% Total Exp |                        |                          |                      |
| <b>Total Expenditures</b>               | <b>372,597</b>         | <b>381,919</b>           | <b>721,637</b>       |
| Unencumbered Cash Balance Dec 31        | 260,046                | 289,297                  | 0                    |
| 2018/2019/2020 Budget Authority Amount  | 519,560                | 644,145                  | 721,637              |

**Adopted Budget**

|   | Prior Year             | Current Year             | Proposed Budget      |
|---|------------------------|--------------------------|----------------------|
| <b>Solid Waste collection</b>           | <b>Actual for 2018</b> | <b>Estimate for 2019</b> | <b>Year for 2020</b> |
| Unencumbered Cash Balance Jan 1         | 1,634,515              | 1,757,746                | 1,820,846            |
| Receipts:                               |                        |                          |                      |
| Refuse Collection                       | 1,003,302              | 1,000,000                | 1,000,000            |
| Landfill Closure Fee                    | 79,445                 | 85,000                   | 80,000               |
| Reimbursed Expenses                     | 0                      | 0                        | 0                    |
| Yard Waste Tags                         | 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>1,082,747</b>       | <b>1,085,000</b>         | <b>1,080,000</b>     |
| <b>Resources Available:</b>             | <b>2,717,262</b>       | <b>2,842,746</b>         | <b>2,900,846</b>     |
| Expenditures:                           |                        |                          |                      |
| Contracted Services                     | 909,514                | 970,300                  | 974,500              |
| Sundry Expenditures                     | 0                      | 1,600                    | 1,600                |
| Landfill Mitigation                     | 0                      | 0                        | 1,874,746            |
| Transfer to General                     | 50,000                 | 50,000                   | 50,000               |
| Transfer to Bond & Interest             | 0                      | 0                        | 0                    |
| Cash Forward (2020 column)              | 0                      | 0                        | 0                    |
| Miscellaneous                           | 2                      | 0                        | 0                    |
| Does miscellaneous exceed 10% Total Exp |                        |                          |                      |
| <b>Total Expenditures</b>               | <b>959,516</b>         | <b>1,021,900</b>         | <b>2,900,846</b>     |
| Unencumbered Cash Balance Dec 31        | 1,757,746              | 1,820,846                | 0                    |
| 2018/2019/2020 Budget Authority Amount  | 2,647,083              | 2,779,315                | 2,900,846            |

**CPA Summary**

City of McPherson

2020

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

| Adopted Budget<br><b>Storm Water Utility</b> | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1              | 1,148,141                     | 4,527,430                         | 1,038,454                        |
| Receipts:                                    |                               |                                   |                                  |
| Storm Water Utility Fees                     | 845,675                       | 849,600                           | 849,600                          |
| Proceeds Note Sale                           | 0                             | 0                                 | 0                                |
| Proceeds Bond Sale                           | 3,567,451                     | 0                                 | 0                                |
| Transfer from other funds                    | 0                             | 0                                 | 0                                |
| Reimbursed Expenses                          | 21,376                        | 0                                 | 0                                |
| Interest on Idle Funds                       | 10,660                        | 0                                 | 0                                |
| Miscellaneous                                | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec      |                               |                                   |                                  |
| <b>Total Receipts</b>                        | <b>4,445,162</b>              | <b>849,600</b>                    | <b>849,600</b>                   |
| <b>Resources Available:</b>                  | <b>5,593,303</b>              | <b>5,377,030</b>                  | <b>1,888,054</b>                 |
| Expenditures:                                |                               |                                   |                                  |
| Personal Services                            | 0                             | 0                                 | 0                                |
| Contracted Services                          | 932,125                       | 3,844,779                         | 295,514                          |
| Operating Materials                          | 71,539                        | 0                                 |                                  |
| Sundry Expenditures                          | 6,752                         | 0                                 | 0                                |
| Transfer to Bond & Interest                  | 0                             | 488,797                           | 630,754                          |
| Transfer to Capital Improv. Fund             | 35,464                        | 0                                 |                                  |
| Capital Outlay                               | 19,993                        | 5,000                             | 961,786                          |
| Cash Forward (2020 column)                   | 0                             | 0                                 |                                  |
| Miscellaneous                                | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Exp      |                               |                                   |                                  |
| <b>Total Expenditures</b>                    | <b>1,065,873</b>              | <b>4,338,576</b>                  | <b>1,888,054</b>                 |
| Unencumbered Cash Balance Dec 31             | 4,527,430                     | 1,038,454                         | 0                                |
| 2018/2019/2020 Budget Authority Amount       | 6,097,840                     | 5,357,301                         | 1,888,054                        |

Adopted Budget

| <b>Municipal Building</b>               | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 234,613                       | 264,067                           | 264,809                          |
| <b>Receipts:</b>                        |                               |                                   |                                  |
| Transfer from General Fund              | 90,000                        | 90,000                            | 90,000                           |
| Reimbursed Expenses                     | 27,424                        | 25,000                            | 25,000                           |
| Interest on Idle Funds                  | 2,571                         | 1,150                             | 1,150                            |
| Miscellaneous                           | 0                             | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>119,995</b>                | <b>116,150</b>                    | <b>116,150</b>                   |
| <b>Resources Available:</b>             | <b>354,608</b>                | <b>380,217</b>                    | <b>380,959</b>                   |
| <b>Expenditures:</b>                    |                               |                                   |                                  |
| Contracted Services                     | 62,083                        | 85,408                            | 270,900                          |
| Material & Supplies                     | 28,458                        | 30,000                            | 27,000                           |
| Sundry Expenditures                     | 0                             | 0                                 | 39,396                           |
| Capital Outlay                          | 0                             | 0                                 | 43,663                           |
| Cash Forward (2020 column)              | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>90,541</b>                 | <b>115,408</b>                    | <b>380,959</b>                   |
| Unencumbered Cash Balance Dec 31        | 264,067                       | 264,809                           | 0                                |
| 2018/2019/2020 Budget Authority Amount  | 331,781                       | 369,663                           | 380,959                          |

**CPA Summary**

City of McPherson

2020

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

| Adopted Budget<br><b>Land Trust</b>     | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 301,920                       | 362,120                           | 446,420                          |
| Receipts:                               |                               |                                   |                                  |
| Sale of Real Estate                     | 60,200                        | 58,800                            | 57,400                           |
| Appropriation City                      | 0                             | 0                                 | 0                                |
| Donations                               | 0                             | 50,000                            | 0                                |
| Interest on Idle Funds                  | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>60,200</b>                 | <b>108,800</b>                    | <b>57,400</b>                    |
| <b>Resources Available:</b>             | <b>362,120</b>                | <b>470,920</b>                    | <b>503,820</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Personal Services                       | 0                             | 0                                 | 0                                |
| Contracted Services                     | 0                             | 24,500                            | 24,500                           |
| Material & Supplies                     | 0                             | 0                                 | 0                                |
| Sundry Expenditures                     | 0                             | 0                                 | 0                                |
| Capital Outlay                          | 0                             | 0                                 | 479,320                          |
| Cash Forward (2020 column)              | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>24,500</b>                     | <b>503,820</b>                   |
| Unencumbered Cash Balance Dec 31        | 362,120                       | 446,420                           | 0                                |
| 2018/2019/2020 Budget Authority Amoun   | 377,820                       | 520,920                           | 503,820                          |



Adopted Budget

|  | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Municipal Golf Course</b>               |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1            | 4,962                         | 9,719                             | 41,568                           |
| Receipts:                                  |                               |                                   |                                  |
| Membership Fees                            | 126,020                       | 125,000                           | 125,000                          |
| Ten Play Card & Golf Team Fees             | 12,530                        | 15,000                            | 13,500                           |
| Cars Storage Rental Fees                   | 44,967                        | 45,000                            | 45,000                           |
| Cart Rental                                | 57,023                        | 62,500                            | 62,500                           |
| Trail Fees                                 | 4,192                         | 5,500                             | 5,500                            |
| Driving Range Revenue                      | 13,334                        | 15,000                            | 14,500                           |
| Transfer from General - Appropriation City | 25,000                        | 50,000                            | 50,000                           |
| Insurance Recoveries                       | 0                             | 0                                 | 0                                |
| Weekend Green Fees                         | 43,662                        | 58,500                            | 60,000                           |
| Weekday Green Fees                         | 70,298                        | 66,500                            | 70,000                           |
| Concession Revenue                         | 23,845                        | 22,000                            | 25,000                           |
| Ber Sales                                  | 31,906                        | 27,000                            | 32,000                           |
| Gift Cards                                 | 5,295                         | 5,200                             | 5,000                            |
| Pro Shop Sales                             | 62,050                        | 55,200                            | 80,000                           |
| Reimbursed Expenses                        | 2,393                         | 0                                 | 0                                |
| Golf Lessons                               | 5,342                         | 0                                 | 0                                |
| Cash Long & Short                          | 0                             | 0                                 | 0                                |
| Grinding Services                          | 0                             | 0                                 | 0                                |
| Interest on Idle Funds                     | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 734                           | 750                               | 750                              |
| Does miscellaneous exceed 10% Total Rec    |                               |                                   |                                  |
| <b>Total Receipts</b>                      | <b>528,591</b>                | <b>553,150</b>                    | <b>588,750</b>                   |
| <b>Resources Available:</b>                | <b>533,553</b>                | <b>562,869</b>                    | <b>630,318</b>                   |
| Expenditures:                              |                               |                                   |                                  |
| Personal Services                          | 251,164                       | 233,276                           | 271,583                          |
| Contracted Services                        | 64,077                        | 74,800                            | 76,594                           |
| Material & Supplies                        | 147,208                       | 152,500                           | 154,500                          |
| Sundry Expenditures                        | 26,608                        | 22,725                            | 42,986                           |
| Capital Outlay                             | 33,629                        | 0                                 | 84,655                           |
| Transfer to Equipment Fund                 | 0                             | 38,000                            | 0                                |
| Cash Forward (2020 column)                 | 0                             | 0                                 | 0                                |
| Miscellaneous                              | 1,148                         | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp    |                               |                                   |                                  |
| <b>Total Expenditures</b>                  | <b>523,834</b>                | <b>521,301</b>                    | <b>630,318</b>                   |
| Unencumbered Cash Balance Dec 31           | 9,719                         | 41,568                            | 0                                |
| 2018/2019/2020 Budget Authority Amount     | 534,440                       | 553,150                           | 630,318                          |

CPA Summary

City of McPherson

2020

*FUND 22*

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

Adopted Budget

CID

|   | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 0                             | 0                                 | 0                                |
| Receipts:                               |                               |                                   |                                  |
| Plaza East Tax Receipts                 | 0                             | 0                                 | 350,000                          |
| Champlain St Ext. Tax Receipts          | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>0</b>                      | <b>0</b>                          | <b>350,000</b>                   |
| <b>Resources Available:</b>             | <b>0</b>                      | <b>0</b>                          | <b>350,000</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Plaza East Tax Receipt Payout           | 0                             | 0                                 | 350,000                          |
| Champlain St Ext. Tax Receipt Payout    | 0                             | 0                                 | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2020 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>0</b>                      | <b>0</b>                          | <b>350,000</b>                   |
| Unencumbered Cash Balance Dec 31        | 0                             | 0                                 | 0                                |
| 2018/2019/2020 Budget Authority Amount  | 0                             | 0                                 | 350,000                          |

City of McPherson

**NON-BUDGETED FUNDS (A)**

2020

*(Only the actual budget year for 2018 is to be shown)*

**Non-Budgeted Funds-A**

| (1) Fund Name:            |            | (2) Fund Name:          |            | (3) Fund Name:           |            | (4) Fund Name:            |            | (5) Fund Name:       |           |
|---------------------------|------------|-------------------------|------------|--------------------------|------------|---------------------------|------------|----------------------|-----------|
| <b>Cemetery Endowment</b> |            | <b>Operation Warmth</b> |            | <b>Equipment Reserve</b> |            | <b>Salthouse Broadway</b> |            |                      |           |
| Unencumbered              |            | Unencumbered            |            | Unencumbered             |            | Unencumbered              |            | Unencumbered         |           |
| Cash Balance Jan 1        | 97,081     | Cash Balance Jan 1      | 1,691      | Cash Balance Jan 1       | 1,922,786  | Cash Balance Jan 1        | 40,386     | Cash Balance Jan 1   | 2,061,944 |
| Receipts:                 |            | Receipts:               |            | Receipts:                |            | Receipts:                 |            | Receipts:            |           |
| Sale of Cemetery Lots     | 11,437     | Gifts & Bequests        | 5,995      | Note Proceeds            |            | Interest on Idle Funds    | 263        |                      |           |
| Girls & Bequests          | 0          |                         |            | Bond Proceeds            |            | Miscellaneous             | 0          |                      |           |
|                           |            |                         |            | Interest on Idle Funds   | 24,653     |                           |            |                      |           |
|                           |            |                         |            | Insurance Recoveries     | 4,740      |                           |            |                      |           |
|                           |            |                         |            | Reimbursed Expenses      | 65,425     |                           |            |                      |           |
|                           |            |                         |            | Transfer General         | 508,790    |                           |            |                      |           |
|                           |            |                         |            | Transfer Animal Shelter  |            |                           |            |                      |           |
|                           |            |                         |            | Transfer Cons. St & Hw   | 133,136    |                           |            |                      |           |
| Total Receipts            | 11,437     | Total Receipts          | 5,995      | Total Receipts           | 736,744    | Total Receipts            | 263        | Total Receipts       | 754,439   |
| Resources Available:      | 108,518    | Resources Available:    | 7,686      | Resources Available:     | 2,659,530  | Resources Available:      | 40,649     | Resources Available: | 2,816,383 |
| Expenditures:             |            | Expenditures:           |            | Expenditures:            |            | Expenditures:             |            | Expenditures:        |           |
| Transf to General         | 0          | Utilities               | 6,047      | Contracted Services      | 0          | Contracted Services       | 2,808      |                      |           |
| Capital Outlay            | 0          |                         |            | Sundry Expenditures      | 0          | Material & Supplies       |            |                      |           |
|                           |            |                         |            | Capital Outlay           | 571,951    | Capital Outlay            |            |                      |           |
|                           |            |                         |            | Note Principal           | 0          |                           |            |                      |           |
|                           |            |                         |            | Note Interest            | 0          |                           |            |                      |           |
|                           |            |                         |            | Commission & Postage     |            |                           |            |                      |           |
|                           |            |                         |            |                          |            |                           |            |                      |           |
|                           |            |                         |            |                          |            |                           |            |                      |           |
| Total Expenditures        | 0          | Total Expenditures      | 6,047      | Total Expenditures       | 571,951    | Total Expenditures        | 2,808      | Total Expenditures   | 580,806   |
| Cash Balance Dec 31       | 108,518    | Cash Balance Dec 31     | 1,639      | Cash Balance Dec 31      | 2,087,579  | Cash Balance Dec 31       | 37,841     | Cash Balance Dec 31  | 2,235,577 |
|                           | <b>p58</b> |                         | <b>p38</b> |                          | <b>p49</b> |                           | <b>p57</b> |                      | <b>**</b> |
|                           |            |                         |            |                          |            |                           |            |                      | <b>**</b> |

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

**CPA Summary**

2020

**NON-BUDGETED FUNDS (B)**  
(Only the actual budget year for 2018 is to be shown)

City of McPherson

**Non-Budgeted Funds-B**

| (1) Fund Name:                   |        | (2) Fund Name:               |   | (3) Fund Name:            |   | (4) Fund Name:       |   | (5) Fund Name:       |        |
|----------------------------------|--------|------------------------------|---|---------------------------|---|----------------------|---|----------------------|--------|
| <b>Forfeited Property Police</b> |        | <b>Community Development</b> |   | <b>Insurance Proceeds</b> |   |                      |   |                      |        |
| Unencumbered                     |        | Unencumbered                 |   | Unencumbered              |   | Unencumbered         |   | Unencumbered         |        |
| Cash Balance Jan 1               | 11,305 | Cash Balance Jan 1           | 0 | Cash Balance Jan 1        | 0 | Cash Balance Jan 1   |   | Cash Balance Jan 1   | 11,305 |
| Receipts:                        |        | Receipts:                    |   | Receipts:                 |   | Receipts:            |   | Receipts:            |        |
| Forfeited Property Police        | 14,320 | Interest Payments            |   | Insurance Escrow          |   |                      |   |                      |        |
| Reimbursed Expenses              |        | Principal Payments           |   | Interest on Idle Funds    |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
| Total Receipts                   | 14,320 | Total Receipts               | 0 | Total Receipts            | 0 | Total Receipts       | 0 | Total Receipts       | 0      |
| Resources Available:             | 25,625 | Resources Available:         | 0 | Resources Available:      | 0 | Resources Available: | 0 | Resources Available: | 25,625 |
| Expenditures:                    |        | Expenditures:                |   | Expenditures:             |   | Expenditures:        |   | Expenditures:        |        |
| Drug Enforcement                 | 8,689  | Payment to State             |   | Reimb. Escrow Interest    |   |                      |   |                      |        |
|                                  |        |                              |   | Contracted Services       |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
|                                  |        |                              |   |                           |   |                      |   |                      |        |
| Total Expenditures               | 8,689  | Total Expenditures           | 0 | Total Expenditures        | 0 | Total Expenditures   | 0 | Total Expenditures   | 8,689  |
| Cash Balance Dec 31              | 16,936 | Cash Balance Dec 31          | 0 | Cash Balance Dec 31       | 0 | Cash Balance Dec 31  | 0 | Cash Balance Dec 31  | 16,936 |

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

**CPA Summary**

# AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,

ss, Terry Herl

Being first duly sworn, deposes and says: That he is the Regional Distribution Manager for the

## The McPherson Sentinel

A daily newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

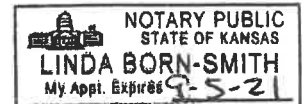
Said newspaper is a daily published at least weekly 50 times a year, and has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for: 1 insertions, the first publication being, July 23, 2019 subsequent publications being made on the following dates:

Signature: Terry Herl

Regional Distribution Manager

Subscribed and sworn to, before me, on the 23 day of July 2019.



Linda Born-Smith

Notary Public

My commission expires: September 05, 2021

Total Amount of Publication: \$ 88.20

Description:

City of McPherson  
Notice of Budget Hearing

| NOTICE OF BUDGET HEARING  |                            |                 |                                |                 |                                   |                               |                    |  |  |
|---|----------------------------|-----------------|--------------------------------|-----------------|-----------------------------------|-------------------------------|--------------------|--|--|
| The governing body of the City of McPherson   |                            |                 |                                |                 |                                   |                               |                    |  |  |
| will meet on August 5, 2019 at 9:00 AM at Municipal Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Office of the City Clerk and will be available at this hearing. |                            |                 |                                |                 |                                   |                               |                    |  |  |
| BUDGET SUMMARY  |                            |                 |                                |                 |                                   |                               |                    |  |  |
| Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.   |                            |                 |                                |                 |                                   |                               |                    |  |  |
| FUND  | Prior Year Actual for 2018 | Actual Tax Rate | Current Year Estimate for 2019 | Actual Tax Rate | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Estimated Tax Rate |  |  |
| General   | 9,833,589                  | 23.543          | 10,582,772                     | 24.464          | 14,023,802                        | 2,354,382                     | 21.131             |  |  |
| Debt Service  | 2,827,501                  | 5.893           | 2,589,937                      | 1.734           | 3,362,119                         | 466,826                       | 3.717              |  |  |
| Library   | 759,113                    | 5.374           | 761,448                        | 5.487           | 771,053                           | 683,137                       | 5.438              |  |  |
| Library Employees   | 140,749                    | 1.007           | 141,874                        | 1.021           | 122,200                           | 105,708                       | 0.842              |  |  |
| Industrial  | 51,000                     | 0.243           | 128,000                        | 0.405           | 508,833                           | 50,000                        | 0.398              |  |  |
| Employee Benefits-Non Public Safety   | 883,280                    | 5.423           | 1,020,879                      | 5.511           | 1,030,491                         | 881,826                       | 7.021              |  |  |
| Employee Benefits-Public Safety   | 1,483,607                  | 9.982           | 1,832,184                      | 13.322          | 1,835,863                         | 1,626,420                     | 12.948             |  |  |
| Capital Improvements  | 4,525,896                  | 0.403           | 7,585,256                      | 0.406           | 6,827,525                         | 50,100                        | 0.369              |  |  |
| Consolidated Street & Hwy   | 2,591,682                  |                 | 3,005,231                      |                 | 5,803,668                         |                               |                    |  |  |
| Special Park & Recreation   | 22,808                     |                 | 30,000                         |                 | 106,769                           |                               |                    |  |  |
| Special Alcohol Program   | 36,200                     |                 | 55,686                         |                 | 157,383                           |                               |                    |  |  |
| Wastewater M&O  | 1,115,762                  |                 | 3,073,321                      |                 | 4,893,999                         |                               |                    |  |  |
| Swimming Pool M&O   | 307,914                    |                 | 326,900                        |                 | 605,820                           |                               |                    |  |  |
| Sales Tax Revenue   | 2,100,732                  |                 | 1,913,191                      |                 | 2,933,892                         |                               |                    |  |  |
| Wastewater System   | 728,853                    |                 | 728,853                        |                 | 1,440,447                         |                               |                    |  |  |
| Surplus   |                            |                 |                                |                 |                                   |                               |                    |  |  |
| Tourism & Convention  | 372,597                    |                 | 381,919                        |                 | 721,637                           |                               |                    |  |  |
| Solid Waste Collection  | 259,516                    |                 | 1,021,900                      |                 | 2,800,846                         |                               |                    |  |  |
| Storm Water Utility   | 1,065,873                  |                 | 4,338,576                      |                 | 1,888,054                         |                               |                    |  |  |
| Municipal Building  | 90,541                     |                 | 115,408                        |                 | 380,950                           |                               |                    |  |  |
| Lane Trust  |                            |                 | 24,500                         |                 | 503,820                           |                               |                    |  |  |
| Municipal Golf Course   | 523,834                    |                 | 521,301                        |                 | 630,318                           |                               |                    |  |  |
| CD  |                            |                 |                                |                 | 350,000                           |                               |                    |  |  |
| Non-Budgeted Funds-A  | 580,806                    |                 |                                |                 |                                   |                               |                    |  |  |
| Non-Budgeted Funds-B  | 8,689                      |                 |                                |                 |                                   |                               |                    |  |  |
| Totals  | 31,689,574                 | 51.668          | 40,530,132                     | 52.350          | 52,330,350                        | 6,518,608                     | 51.894             |  |  |
| Less: Transfers   | 14,364,485                 |                 | 4,430,536                      |                 | 5,612,915                         |                               |                    |  |  |
| Net Expenditure   | 22,325,079                 |                 | 35,898,596                     |                 | 46,527,444                        |                               |                    |  |  |
| Total Tax Levied  | 6,430,264                  |                 | 6,444,712                      |                 | 125,615,391                       |                               |                    |  |  |
| Assessed Valuation  | 124,452,914                |                 | 124,700,885                    |                 |                                   |                               |                    |  |  |
| Outstanding Indebtedness, January 1, 2017   |                            |                 |                                |                 |                                   |                               |                    |  |  |
| G.O. Bonds  | 19,340,000                 |                 | 10,410,000                     |                 | 8,720,000                         |                               |                    |  |  |
| Revenue Bonds   | 11,285,000                 |                 | 8,690,000                      |                 | 7,340,000                         |                               |                    |  |  |
| Other   | 0                          |                 | 0                              |                 | 0                                 |                               |                    |  |  |
| Lease Purchase Principal  | 8,396,681                  |                 | 11,123,872                     |                 | 11,280,288                        |                               |                    |  |  |
| Total   | 39,021,681                 |                 | 30,223,872                     |                 | 27,350,288                        |                               |                    |  |  |

Tamra K. Seely  
City Official Title: City Clerk

Published in The McPherson Sentinel July 23, 2019.

MC151606

## NOTICE OF BUDGET HEARING

2020

The governing body of

City of McPherson

will meet on August 5, 2019 at 9:00 AM at Municipal Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at the Office of the City Clerk and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

| FUND                       | Prior Year Actual for 2018 |                   | Current Year Estimate for 2019 |                   | Proposed Budget Year for 2020     |                               |                     |
|----------------------------|----------------------------|-------------------|--------------------------------|-------------------|-----------------------------------|-------------------------------|---------------------|
|                            | Expenditures               | Actual Tax Rate * | Expenditures                   | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Estimate Tax Rate * |
| General                    | 9,833,589                  | 23.543            | 10,582,772                     | 24.464            | 14,023,802                        | 2,654,392                     | 21.131              |
| Debt Service               | 2,827,501                  | 5.693             | 2,589,937                      | 1.734             | 3,362,119                         | 466,926                       | 3.717               |
| Library                    | 739,113                    | 5.374             | 761,448                        | 5.487             | 771,053                           | 683,137                       | 5.438               |
| Library Employee Benefits  | 140,749                    | 1.007             | 141,874                        | 1.021             | 122,200                           | 105,708                       | 0.842               |
| Industrial                 | 51,000                     | 0.243             | 128,000                        | 0.405             | 508,833                           | 50,000                        | 0.398               |
| Employee Benefits-Non Pub  | 883,260                    | 5.423             | 1,020,879                      | 5.511             | 1,030,491                         | 881,926                       | 7.021               |
| Employee Benefits-Public S | 1,483,607                  | 9.982             | 1,832,164                      | 13.322            | 1,835,863                         | 1,626,420                     | 12.948              |
| Capital Improvements       | 4,525,898                  | 0.403             | 7,985,266                      | 0.406             | 6,827,525                         | 50,100                        | 0.399               |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
| Consolidated Street & Hwy  | 2,591,682                  |                   | 3,005,231                      |                   | 5,803,668                         |                               |                     |
| Special Park & Recreation  | 22,808                     |                   | 30,000                         |                   | 106,789                           |                               |                     |
| Special Alcohol Program    | 35,200                     |                   | 55,686                         |                   | 157,383                           |                               |                     |
| Wastewater M&O             | 1,815,762                  |                   | 3,073,327                      |                   | 4,893,999                         |                               |                     |
| Sewer Recovery             |                            |                   |                                |                   | 560,931                           |                               |                     |
| Swimming Pool M&O          | 307,914                    |                   | 326,900                        |                   | 605,820                           |                               |                     |
| Sales Tax Revenue          | 2,100,782                  |                   | 1,973,191                      |                   | 2,903,802                         |                               |                     |
| Wastewater System Surplus  | 728,853                    |                   | 728,853                        |                   | 1,440,447                         |                               |                     |
| Tourism & Convention       | 372,597                    |                   | 381,919                        |                   | 721,637                           |                               |                     |
| Solid Waste collection     | 959,516                    |                   | 1,021,900                      |                   | 2,900,846                         |                               |                     |
| Storm Water Utility        | 1,065,873                  |                   | 4,338,576                      |                   | 1,888,054                         |                               |                     |
| Municipal Building         | 90,541                     |                   | 115,408                        |                   | 380,959                           |                               |                     |
| Land Trust                 |                            |                   | 24,500                         |                   | 503,820                           |                               |                     |
| Municipal Golf Course      | 523,834                    |                   | 521,301                        |                   | 630,318                           |                               |                     |
| CID                        |                            |                   |                                |                   | 350,000                           |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
| Non-Budgeted Funds-A       | 580,806                    |                   |                                |                   |                                   |                               |                     |
| Non-Budgeted Funds-B       | 8,689                      |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
|                            |                            |                   |                                |                   |                                   |                               |                     |
| Totals                     | 31,689,574                 | 51.668            | 40,639,132                     | 52.350            | 52,330,359                        | 6,518,609                     | 51.894              |
| Less: Transfers            | 4,364,495                  |                   | 4,898,333                      |                   | 5,802,915                         |                               |                     |
| Net Expenditure            | 27,325,079                 |                   | 35,740,799                     |                   | 46,527,444                        |                               |                     |
| Total Tax Levied           | 6,430,264                  |                   | 6,464,712                      |                   | XXXXXXXXXXXXXXXXXX                |                               |                     |
| Assessed                   |                            |                   |                                |                   |                                   |                               |                     |
| Valuation                  | 124,452,974                |                   | 124,700,885                    |                   | 125,615,391                       |                               |                     |
| Outstanding Indebtedness,  |                            |                   |                                |                   |                                   |                               |                     |
| January 1,                 | 2017                       |                   | 2018                           |                   | 2019                              |                               |                     |
| G.O. Bonds                 | 13,340,000                 |                   | 10,410,000                     |                   | 8,720,000                         |                               |                     |
| Revenue Bonds              | 11,285,000                 |                   | 8,690,000                      |                   | 7,340,000                         |                               |                     |
| Other                      | 0                          |                   | 0                              |                   | 0                                 |                               |                     |
| Lease Purchase Principal   | 8,396,681                  |                   | 11,123,872                     |                   | 11,290,268                        |                               |                     |
| Total                      | 33,021,681                 |                   | 30,223,872                     |                   | 27,350,268                        |                               |                     |

\*Tax rates are expressed in mills

Tamra K. Seely  
City Official Title: City Clerk