

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 2021; and
 (3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority	Amount of 2020	County
			for Expenditures	Ad Valorem	Clerk's
				Tax	Use Only
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Computation to Determine State Library Grant			7		
Fund	K.S.A.				
General	12-101a	8	15,167,815	3,691,145	
Debt Service	10-113	9	3,739,749	269,976	
Library	12-1220	9	806,135	714,759	
Library Employee Benefits		10	146,800	132,188	
Industrial		10	542,679	50,000	
Employee Benefits-Non Public S		11	950,781	476,850	
Employee Benefits-Public Safety		11	2,002,160	1,407,520	
Capital Improvements		12	2,499,588	50,100	
Consolidated Street & Hwy		13	4,867,971		
Special Park & Recreation		13	80,384		
Special Alcohol Program		14	196,331		
Wastewater M&O		14	5,262,850		
Sewer Recovery		15	562,431		
Swimming Pool M&O		15	702,421		
Sales Tax Revenue		16	2,882,272		
Wastewater System Surplus		16	1,394,958		
Tourism & Convention		17	765,619		
Solid Waste collection		17	3,281,341		
Storm Water Utility		18	2,180,244		
Municipal Building		18	369,426		
Land Trust		19	422,267		
Municipal Golf Course		19	597,340		
CID		20	225,400		
Totals		xxxxxx	49,646,961	6,792,538	
					County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization Rebate					Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

8,557,492

Does the City need to hold an election?

NO

Assisted by:

Address:

Email:

Attest: _____, 2020

County Clerk

Governing Body

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget		+ \$ 6,518,609
2. Library levy in 2020 budget		- \$ 788,845
Other tax entity levy in 2020 budget		- \$ 0
3. Net tax levy		\$ 5,729,764
Percentage Adjustments		
4. New improvements, remodeling and renovations for 2020 :	+ 1,144,068	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 3,906,449	
5b. Personal property 2019	- 3,890,861	
5c. Increase in personal property (5a minus 5b)	+ 15,588	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2020 :		
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 2020 :	+ 934,460	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	2,094,116	
11. Total estimated valuation July 1, 2020	130,090,365	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0164	
13. Percentage adjustment increase (12 times 3)		+ \$ 93,743
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average) For more information, contact the Mc		1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 103,136
16. Total Percentage Adjustments		\$ 196,879

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ 269,976
Property tax revenues for debt service in 2020 budget:	- 466,926
Increased property tax revenues spent on debt service	0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)				+	<u>0</u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget:				-	<u>0</u>
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 2021 budget: (Do not include amounts already reported in debt service levy)				+	<u>0</u>
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:				+	<u>0</u>
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 2021 budget:				+	<u>0</u>
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:				+	<u>20,000</u>
23. Law enforcement expenses - 2021 budget:		+	<u>5,482,276</u>		
Law enforcement expenses - 2020 budget:		-	<u>4,812,855</u>		
CPI adjustment	1.80%		<u>86,631</u>		
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>582,790</u>
24. Fire protection expenses - 2021 budget:		+	<u>3,543,894</u>		
Fire protection expenses - 2020 budget:		-	<u>2,355,914</u>		
CPI adjustment	1.80%		<u>42,406</u>		
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>1,145,574</u>
25. Emergency medical expenses - 2021 budget:		+	<u>1,005,592</u>		
Emergency medical expenses - 2020 budget:		-	<u>952,901</u>		
CPI adjustment	1.80%		<u>17,152</u>		
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)				+	<u>35,539</u>
26. Total Revenue Adjustments					<u><u>1,783,902</u></u>
Levies on Behalf of Another Political or Governmental Subdivision					
27. Library Levy - 2021 budget:				+	<u>846,947</u>
Other tax entity levy - 2021 budget:				+	<u>0</u>
Other tax entity levy - 2021 budget:				+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision				+	<u><u>846,947</u></u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)				+	<u>0</u>
30. Total Computed Tax Levy					<u><u>8,557,492</u></u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Municipal golf Course	50,000	25,000	50,000	Ord. 2899
General	Capital Improvements	-	-	56,000	12-1,118
General	Swimming Pool M&O	180,000	180,000	180,000	Ord. 2708
General	Equipment Reserve	591,144	-	1,258,688	12-1,117
General	Consolidated Street	495,000	500,000	500,000	12-1,119
General	Municipal Building	90,000	45,000	90,000	Ord. 2887
General	Debt Service	87,500	87,500	87,500	Ord. 3042
Municipal Golf Course	Equipment Reserve	38,131	-	-	12-1,117
Wastewater M&O	General	80,000	116,000	80,000	12-630a
Wastewater M&O	Capital Improvements	20,103	51,914	-	12-1,118
Wastewater M&O	Debt Service	-	-	-	12-630a
Consolidated Street	Equipment Reserve	135,000	-	267,000	12-1,117
Consolidated Street	Capital Improvements	624,793	314,077	-	12-1,118
Consolidated Street	Debt Service	654,700	667,350	413,613	10-132
Capital Improvement	Debt Service	77,910	-	-	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	828,550	1,478,981	1,447,205	Ord. 3107
Sales Tax Revenue	Capital Improvements	1,144,641	-	-	12-1,118
Storm Water Utility	Capital Improvements	131,326	101,497	-	12-1,119
Storm Water Utility	Debt Service	511,019	630,754	620,749	13-1269
Wastewater M&O	Storm Water Utility	54,522	-	-	12-1,118
General	Consolidated Street	40,000	-	-	12-1,119
	Totals	5,884,339	4,248,073	5,100,755	
	Adjusted Totals	5,884,339	4,248,073	5,100,755	

***Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
#135 Internal Improvements	8/1/2012	8/1/2032	2.00-3.50	340,000	240,000	2/1-8/1	8/1	7,740	15,000	6,975	15,000
#136 Internal Improvements	8/15/2013	8/1/2033	2.00-4.25	9,585,000	4,090,000	2/1-8/1	8/1	131,113	795,000	107,263	815,000
#137 Internal Improvements	7/22/2015	8/1/2025	2.00-3.00	3,750,000	1,115,000	2/1-8/1	8/1	33,450	385,000	21,900	140,000
#138 Internal Improvements	7/26/2017	8/1/2037	2.00-3.00	2,660,000	1,775,000	2/1-8/1	8/1	49,700	355,000	42,600	355,000
#139 Internal Improvements	11/1/2018	8/1/2030	3.00-4.00	9,595,000	9,030,000	2/1-8/1	8/1	326,513	675,000	299,513	700,000
#140 Internal Improvement	8/15/2019	8/1/2029	2.00-3.00	2,735,000	2,670,000	2/1-8/1	8/1	73,261	100,000	72,225	100,000
#141 Internal Improvement	8/1/2020	8/1/2030	2.00-4.00	625,000	0	2/1-8/1/	8/1	0	0	20,084	22,035
Total G.O. Bonds					18,920,000			621,776	2,325,000	570,559	2,147,035
Revenue Bonds:											
Water System Rev 2012	7/5/2012	10/1/2027	2.00-4.00	11,085,000	6,635,000			218,619	735,000	203,000	755,000
Total Revenue Bonds					6,635,000			218,619	735,000	203,000	755,000
Other:											
2019B Temp Note	4/24/2019	2/1/2023	2.45	2,400,000	2,400,000			66,719	585,000	37,155	585,000
Total Other					2,400,000			66,719	585,000	37,155	585,000
Total Indebtedness					27,955,000			907,114	3,645,000	810,714	3,487,035

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, 2020	Payments Due 2020	Payments Due 2021
Wastewater Treatment UV Project	4/1/1999	240	3.03	1,127,000	73,699	73,699	0
Wastewater Treatment Improvement	9/1/2009	240	2.50	11,346,393	6,057,163	566,147	581,823
Wastewater Treatment Improvement	3/25/2015	240	2.13	4,863,464	3,536,184	174,637	178,377
Ladder Fire Truck	9/28/2009	111	4.95	866,722	103,347	103,347	0
Golf Car Lease	4/4/2016	36	3.95	97,100	0	35,478	31,164
Totals					9,770,393	953,308	791,363

***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: 2021

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>2020</u>	<u>2021</u>
Ad Valorem	\$683,137	\$714,759
Delinquent Tax	\$10,000	\$10,000
Motor Vehicle Tax	\$72,076	\$75,486
Recreational Vehicle Tax	\$1,128	\$1,290
16/20M Vehicle Tax	\$256	\$269
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$766,597	\$801,804
Difference in Total Taxes:	\$35,207	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate	5.495	5.494
Difference in Levy Rate:	(0.001)	
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

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,785,461	4,800,922	4,409,961
Receipts:			
Ad Valorem Tax	2,975,247	2,654,392	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	32,994		0
Motor Vehicle Tax	317,466	318,985	293,308
Recreational Vehicle Tax	4,896	4,994	5,012
16/20M Vehicle Tax	1,465	1,140	1,044
Commercial Vehicle Tax	14,662	15,605	13,387
Watercraft Tax	0	0	1,121
Local Alcoholic Liquor	45,689	34,000	46,993
In Lieu of Taxes (IRBB)	55,080	55,260	56,071
Retail Sales Tax	2,275,739	1,942,307	2,000,000
MVL Excise Tax	2,717	2,509	2,316
Beer License	1,450	1,193	1,320
Liquor License	3,600	4,960	4,850
Occupation License	16,584	16,500	16,500
Building, Zoning, Demo Bond	188,846	144,113	160,000
Inspection, Other Permits	4,210	4,000	4,000
Dance License	250	0	0
Franchise Tax	388,917	382,884	403,000
Fines & Forfeitures	306,095	227,000	227,000
License Fireworks Stands	4,000	4,000	3,500
Interest on Investments	423,299	194,000	65,500
Interest on Cemetery Investments	707	565	100
Rent - Building & Equipment	23,246	18,369	21,500
Rental Fees Community Building	23,731	48,650	102,600
Sale of Cemetery Lots	19,275	19,881	20,000
Cemetery Services & Fees	34,400	35,569	36,000
Fire Contracts	345,442	414,862	481,774
Para - Transit (State)	5,486	3,893	4,500
Taxi Cab coupons	6,085	3,500	6,000
Electric Department Appropriation	1,682,523	1,731,000	1,902,250
Water Department Appropriation	52,439	53,000	49,800
Transfer from Wastewater M&O	80,000	116,000	80,000
Transfer from Solid Waste	50,000	50,000	50,000
CHS Effluent Water	100,000	100,000	100,000
Insurance Recoveries	90,488	0	0
Ambulance Appropriation	404,736	399,736	399,736
RHID Receipts	148,444	150,025	175,000
Subsidy Rescue Vehicle Runs	5,000	5,000	5,000
Hazmat/Technical Rescue Equipment	0	15,000	15,000
Grant Reimbursements	127,792	115,575	100,000
Gifts & Bequests	3,586	965	626
VIN Inspections (Police)	34,100	29,958	34,000
Dog Tag, Impound, Adoption Fees	5,632	4,291	4,400
Animal Cremations	32,990	18,800	23,500
Reimbursed Expenses	196,048	130,632	150,000
Miscellaneous	2,221	20,156	0
Total Receipts	10,537,577	9,493,269	7,066,708
Resources Available:	15,323,038	14,294,191	11,476,669

City of McPherson

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	15,323,038	14,294,191	11,476,669
Expenditures:			
Administration	1,415,727	1,190,155	1,235,450
Engineering	261,385	293,441	302,971
Law Enforcement	3,004,654	3,092,690	3,430,120
Fire Department	1,701,887	1,678,790	1,924,971
Planning & Development	131,162	157,073	154,330
Street Transfer to Consolidated St. & Hwy.	455,000	500,000	500,000
Park	697,201	669,522	665,953
Cemetery	219,928	223,301	223,970
Inspection	71,980	71,911	77,408
Community Building	74,818	145,560	177,872
Ambulance	856,911	875,901	885,592
Legal and Judicial	285,979	313,950	320,005
Animal Control	170,166	185,697	202,995
Subtotal detail (Should agree with detail)	9,346,798	9,397,990	10,101,637
Appropriation Airport	61,240	65,990	61,240
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	2,684	10,000	10,000
Transfer to Municipal Golf Course	50,000	25,000	50,000
Transfer to Municipal Building	90,000	45,000	90,000
Transfer to Bond & Interest	87,500	87,500	87,500
Transfer to Swimming Pool M&O	180,000	180,000	180,000
Transfer to Capital Improv. Fund	0	0	56,000
Transfer to Consolidate St. & Highway(Fire)	40,000	0	0
Transfer to Equipment Fund	591,144	0	1,258,688
Contingency for Storms	0	0	3,200,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,522,116	9,884,230	15,167,815
Unencumbered Cash Balance Dec 31	4,800,922	4,409,961	xxxxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	13,649,449	14,023,802	15,167,815
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		15,167,815
	Tax Required		3,691,145
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			3,691,145

City of McPherson

2021

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Administration			
Personal Services	581,147	591,977	633,330
Contractual Services	414,088	239,358	231,320
Material & Supplies	11,138	13,000	13,800
Sundry Expenditures	387,801	345,820	357,000
Capital Outlay	21,553	0	0
Total	1,415,727	1,190,155	1,235,450
Engineering			
Personal Services	239,174	260,508	268,538
Contractual Services	5,574	5,033	5,033
Material & Supplies	15,871	23,750	25,250
Sundry Expenditures	766	4,150	4,150
Capital Outlay	0	0	0
Total	261,385	293,441	302,971
Law Enforcement			
Personal Services	2,144,659	2,217,198	2,497,724
Contractual Services	495,247	510,150	542,200
Material & Supplies	124,273	124,098	131,750
Sundry Expenditures	117,482	107,244	126,446
Capital Outlay	122,993	134,000	132,000
Total	3,004,654	3,092,690	3,430,120
Fire Department			
Personal Services	1,175,317	1,174,364	1,366,971
Contractual Services	301,140	286,876	302,750
Material & Supplies	79,093	84,300	85,000
Sundry Expenditures	52,205	56,250	85,250
Capital Outlay	94,132	77,000	85,000
Total	1,701,887	1,678,790	1,924,971
Planning & Development			
Personal Services	109,085	110,165	120,183
Contractual Services	10,783	20,079	15,647
Material & Supplies	5,068	14,279	5,950
Sundry Expenditures	6,226	12,050	12,050
Capital Outlay	0	500	500
Total	131,162	157,073	154,330
Street Transfer to Consolidated St. & Hwy.			
Personal Services			
Contractual Services			
Material & Supplies			
Sundry Expenditures-Transfer to Consol	455,000	500,000	500,000
Capital Outlay			
Total	455,000	500,000	500,000
Park			
Personal Services	425,131	420,267	413,428
Contractual Services	164,762	164,555	167,825
Material & Supplies	102,492	81,000	81,000
Sundry Expenditures	4,816	3,700	3,700
Capital Outlay	0	0	0
Total	697,201	669,522	665,953
Cemetery			
Personal Services	163,577	158,026	171,533

Contractual Services	40,401	46,000	33,887
Material & Supplies	11,741	17,175	16,675
Sundry Expenditures	2,823	2,100	575
Capital Outlay	1,386	0	1,300
Total	219,928	223,301	223,970

Page 1 - Total	7,886,944	7,804,971	8,437,765
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City of McPherson

2021

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Inspection			
Personal Services	65,044	54,330	60,882
Contractual Services	2,268	2,889	2,855
Material & Supplies	3,882	10,780	10,245
Sundry Expenditures	786	3,912	3,426
Capital Outlay	0	0	0
Total	71,980	71,911	77,408
Community Building			
Personal Services	1,096	24,360	48,000
Contractual Services	49,609	110,700	85,572
Material & Supplies	16,840	10,500	10,500
Sundry Expenditures	6,534	0	33,800
Capital Outlay	739	0	0
Total	74,818	145,560	177,872
Ambulance			
Personal Services	0	0	0
Contractual Services	856,911	875,901	885,592
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	0	0
Total	856,911	875,901	885,592
Legal and Judicial			
Personal Services	69,435	73,148	79,145
Contractual Services	211,447	236,652	236,485
Material & Supplies	4,538	3,100	3,350
Sundry Expenditures	559	1,050	1,025
Capital Outlay	0	0	0
Total	285,979	313,950	320,005
Animal Control			
Personal Services	104,971	97,586	113,182
Contractual Services	44,643	49,163	49,163
Material & Supplies	11,598	14,750	14,750
Sundry Expenditures	8,954	10,900	12,900
Capital Outlay	0	13,298	13,000
Total	170,166	185,697	202,995
Page 2 -Total	1,459,854	1,593,019	1,663,872
Page 1 -Total	7,886,944	7,804,971	8,437,765
Grand Total	9,346,798	9,397,990	10,101,637

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

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City of McPherson

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Debt Service			
Unencumbered Cash Balance Jan 1	229,134	311,907	422,882
Receipts:			
Ad Valorem Tax	210,759	466,926	XXXXXXXXXXXXXXX
Delinquent Tax	6,719	0	0
Motor Vehicle Tax	78,267	20,498	51,595
Recreational Vehicle Tax	1,209	353	882
16/20M Vehicle Tax	399	196	184
Commercial Vehicle Tax	3,546	1,102	2,355
Watercraft Tax	0	0	197
Bond Proceeds	2,646,684	0	
Accrued Interest		0	
Special Assessments	252,180	318,422	365,000
MVL Excise Tax	687	178	311
Transfer from Sales Tax	828,550	1,478,981	1,447,205
Transfer Consolidated Street & Hwy	654,700	667,350	413,613
Reimb Exp Recreation P & I	59,400	58,350	57,300
Transfer from WWT M&O	0	0	0
Transfer from Storm Water Utility	511,019	630,754	620,749
Transfer from Capital Improvements	77,910	0	0
Transfer from General (CHS)	87,500	87,500	87,500
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,419,529	3,730,610	3,046,891
Resources Available:	5,648,663	4,042,517	3,469,773
Expenditures:			
Bond Principal	4,811,819	2,910,000	2,732,035
Bond Interest	524,937	709,335	607,714
Commission & Postage	0	300	
Special Assessments Delinquencies	0	0	200,000
Reserve for Bond Premium	0	0	200,000
Bond Proceeds	0	0	
Cash Basis Reserve (2021 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,336,756	3,619,635	3,739,749
Unencumbered Cash Balance Dec 31	311,907	422,882	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	2,979,403	3,362,119	3,739,749
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,739,749
		Tax Required	269,976
		Delinquent Comp Rate:	0.0%
		Amount of 2020 Ad Valorem Tax	269,976

See Tab A See Tab C

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Library			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	667,311	683,137	XXXXXXXXXXXXXXX
Delinquent Tax	7,555	10,000	10,000
Motor Vehicle Tax	72,390	72,076	75,486
Recreational Vehicle Tax	1,116	1,128	1,290
16/20M Vehicle Tax	332	256	269
Commercial Vehicle Tax	3,347	3,522	3,445
Watercraft Tax	0	367	288
MVL Excise	619	567	598
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	752,670	771,053	91,376
Resources Available:	752,670	771,053	91,376
Expenditures:			
Appropriation Library	752,670	771,053	806,135
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	752,670	771,053	806,135
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	761,448	771,053	806,135
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	806,135
		Tax Required	714,759
		Delinquent Comp Rate:	0.0%
		Amount of 2020 Ad Valorem Tax	714,759

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Employee Benefits	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	124,172	105,708	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,458	13,406	2,000
Motor Vehicle Tax	13,838	210	11,681
Recreational Vehicle Tax	214	48	200
16/20M Vehicle Tax	70	655	42
Commercial Vehicle Tax	627	68	533
Watercraft Tax	0	0	45
MVL Excise Tax	121	105	111
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	140,500	120,200	14,612
Resources Available:	140,500	120,200	14,612
Expenditures:			
Appropriation Library Employee Benefit	140,500	120,200	146,800
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	140,500	120,200	146,800
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	141,874	122,200	146,800
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		146,800
	Tax Required		132,188
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			132,188

Adopted Budget Industrial	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	427,762	430,961	436,710
Receipts:			
Ad Valorem Tax	49,260	50,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	406	5,318	
Motor Vehicle Tax	3,288	83	5,525
Recreational Vehicle Tax	51	19	94
16/20M Vehicle Tax	15	260	20
Commercial Vehicle Tax	151	27	252
Watercraft Tax	0	0	21
MVL Excise Tax	28	42	57
Appropriation County	50,000	50,000	50,000
Reimbursed Expenses	0	0	
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	103,199	105,749	55,969
Resources Available:	530,961	536,710	492,679
Expenditures:			
Contracted Services	100,000	100,000	100,000
Sundry Expenditures	0	0	442,679
Capital Outlay	0	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	100,000	100,000	542,679
Unencumbered Cash Balance Dec 31	430,961	436,710	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	502,239	508,833	542,679
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		542,679
	Tax Required		50,000
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			50,000

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City of McPherson

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits-Non Public Safety	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	352,634	317,295	358,953
Receipts:			
Ad Valorem Tax	670,231	881,926	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,393	0	0
Motor Vehicle Tax	90,063	62,844	97,452
Recreational Vehicle Tax	1,407	1,122	1,665
16/20M Vehicle Tax	845	255	347
Commercial Vehicle Tax	3,388	3,867	4,448
Watercraft Tax	0	0	372
Slider	0	0	0
MVL Excise Tax	971	563	
Matching Funds	7,935	0	
Reimbursed Expenses	4,939	0	10,694
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	790,172	950,577	114,978
Resources Available:	1,142,806	1,267,872	473,931
Expenditures:			
Contracted Services	3,871,702	908,919	950,781
Reimbursed Expenses	-3,046,191	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	825,511	908,919	950,781
Unencumbered Cash Balance Dec 31	317,295	358,953	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,042,957	1,030,491	950,781
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	950,781
		Tax Required	476,850
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			476,850

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits-Public Safety	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	62,774	253,683	400,893
Receipts:			
Ad Valorem Tax	1,620,273	1,626,420	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,049	0	0
Motor Vehicle Tax	113,887	156,979	179,718
Recreational Vehicle Tax	1,735	2,711	3,071
16/20M Vehicle Tax	0	615	640
Commercial Vehicle Tax	6,204	9,349	8,202
Watercraft Tax	0	0	686
MVL Excise Tax	730	1,363	1,430
Matching Funds	0	0	0
Reimbursed Expenses	4,581	5,000	0
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	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,759,459	1,802,437	193,747
Resources Available:	1,822,233	2,056,120	594,640
Expenditures:			
Contracted Services	1,568,550	1,655,227	2,002,160
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,568,550	1,655,227	2,002,160
Unencumbered Cash Balance Dec 31	253,683	400,893	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,833,896	1,835,863	2,002,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,002,160
		Tax Required	1,407,520
Delinquent Comp Rate:	0.0%		0
Amount of 2020 Ad Valorem Tax			1,407,520

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Capital Improvements	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	7,587,106	6,430,288	2,207,019
Receipts:			
Ad Valorem Tax	49,376	50,100	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	570	0	
Motor Vehicle Tax	5,458	5,329	5,536
Recreational Vehicle Tax	84	83	95
16/20M Vehicle Tax	26	19	20
Commercial Vehicle Tax	251	260	253
Watercraft Tax	0	0	21
MVL Excise	47	69	44
Temporary Note Proceeds	0	0	
Transfer from General	0	0	56,000
Transfer from Consolidated Streets	624,793	314,077	
Transfer from Storm Water Utility	131,326	101,497	
Transfer from Wastewater M&O	20,103	51,914	
Bond Proceeds	3,341,433	0	
Developer's Share	901,371	1,097,367	
Reimbursed expenditures	0	0	
Community Development Block Grant	155,154	0	
Federal & State Program Revenue	0	220,000	150,000
Transfer from Sales Tax	1,144,641	0	0
Special Assessments Prepaid	0	0	0
Interest on Idle Funds	186,115	25,000	500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,750	0	30,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,563,498	1,865,715	242,469
Resources Available:	14,150,604	8,296,003	2,449,488
Expenditures:			
1928 Fire Truck Restoration	3919	0	30,000
Barnstormers West Field SSD #201	7,215	0	0
Barnstormers West Field Paving	162,011	0	0
Community Building Renovation	3,208,490	0	0
Lakeside Light Circuit Replacement	27,400	0	0
Eagles Wings Unit 2-Phase 1 Paving & Storm	312,242	3,224	0
Eagles Wings Unit 2-Phase 1 SSD#166B	94,134	966	0
Eagles Wings Unit 2-Phase 2 Paving & Storm	709,953	7,352	0
Eagles Wings Unit 2-Phase 2 SSD#166C	88,432	650	0
Grimes/Anna Street Paving	718,200	331,877	0
Grimes/Anna Street Drainage	1,216,594	1,478,265	0
Hartup/Elizabeth Street Paving	179,908	32,774	0
Hartup/Elizabeth Street Drainage	324,317	1,486,775	0
Hartup/Grand SSD #011A	0		0
Hulse Street Paving	24,960		0
Hulse Street Drainage	274		0
CDBG grant of 2018	214,626	85,556	0
CDBG grant of 2019	55,272		0
CID Plaza East	169,408	997,367	0

CID Champlain Street Improvements	19,116	41,551	0
Lift Station #4	15,758	0	0
Premier subdivision SSD #202	2,401	0	0
Premier paving and storm sewer improv.	82,131	0	0
Avenue A TA Sidewalk - Phase 2	5,645	75,000	0
Erosion Control	0	100,000	150,000
Transfer to Bond & Interest	77,910	0	0
CDBG Grant Chestnut	0	557,785	0
CDBG Grant of 2020	0	4,000	150,000
Northview Trail TA Grant	0	85,842	0
Parks Capital Project	0	0	56,000
Contingency for Storms	0	800,000	2,113,588
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,720,316	6,088,984	2,499,588
Unencumbered Cash Balance Dec 31	6,430,288	2,207,019	xxxxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	15,949,023	6,827,525	2,499,588
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,499,588
		Tax Required	50,100
Delinquent Comp Rate:		0.0%	0
Amount of 2020 Ad Valorem Tax			50,100

City of McPherson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Consolidated Street & Hwy	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	2,846,059	2,012,249	2,058,591
Receipts:			
State of Kansas Gas Tax	359,839	337,860	298,380
County Transfers Gas	0	0	0
City Retails Sales Tax	1,771,070	1,550,000	1,600,000
Transfer from General Fund	495,000	500,000	500,000
Insurance Recoveries	0	0	
State Connecting Links	63,155	63,000	63,000
Reimbursed Expenses	169,992	1,778,063	348,000
Transfer from General Fund - Fire Dept.	40,000	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,899,056	4,228,923	2,809,380
Resources Available:	5,745,115	6,241,172	4,867,971
Expenditures:			
Personal Services	438,676	464,462	457,604
Contracted Services	1,579,524	2,239,018	1,775,561
Material & Supplies	291,154	360,500	356,875
Sundry Expenditures	697	4,750	4,750
Capital Outlay	2,588	117,424	1,577,568
Transfer to Equipment Fund	135,000	0	267,000
Transfer to Captial Improvement	624,793	314,077	0
Transfer to Bond & Interest	654,700	667,350	413,613
Sidewalk (ADA Curb)	5,133	15,000	15,000
Cash Forward (2021 column)	0	0	
Miscellaneous	601	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,732,866	4,182,581	4,867,971
Unencumbered Cash Balance Dec 31	2,012,249	2,058,591	0
2019/2020/2021 Budget Authority Amount:	5,168,716	5,803,668	4,867,971

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Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Park & Recreation	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	65,720	62,797	33,391
Receipts:			
Local Alcohol Liquor Tax	45,689	35,594	46,993
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,689	35,594	46,993
Resources Available:	111,409	98,391	80,384
Expenditures:			
Contracted Services	48,612	15,000	5,000
Capital Outlay	0	50,000	75,384
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	48,612	65,000	80,384
Unencumbered Cash Balance Dec 31	62,797	33,391	0
2019/2020/2021 Budget Authority Amount:	91,051	106,789	80,384

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Program	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	142,000	151,277	149,338
Receipts:			
Local Alcohol Liquor Tax	45,689	35,594	46,993
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	45,689	35,594	46,993
Resources Available:	187,689	186,871	196,331
Expenditures:			
Personal Services	5,040	7,333	7,725
Contracted Services	25,715	30,000	30,000
Materials & Supplies	5,457	0	0
Sundry Expenditures	200	200	7,000
Capital Outlay	0	0	151,606
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	36,412	37,533	196,331
Unencumbered Cash Balance Dec 31	151,277	149,338	0
2019/2020/2021 Budget Authority Amount:	164,801	157,383	196,331

Adopted Budget

Wastewater M&O	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,208,766	3,446,086	3,268,770
Receipts:			
Fines & Penalties	0	0	0
Rent	896	800	800
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	0	0	0
Sale of Grain & Hay	54,801	50,000	50,000
ROW Permit Fees	18,615	8,280	4,000
Sewer Service Fee	1,991,192	1,942,460	1,900,000
Insurance Recoveries	0	0	0
Grease Operating Permits	0	0	8,280
Sewer Service Connections	0	4,000	0
Effluent Water Golf Course	0	0	0
Reimbursed Expenses	31,406	40,000	30,000
Interest on Idle Funds	1,142	0	0
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,098,052	2,046,540	1,994,080
Resources Available:	6,306,818	5,492,626	5,262,850
Expenditures:			
Personal Services	342,564	362,925	356,268
Contracted Services	1,923,498	1,171,569	912,641
Material & Supplies	112,637	131,038	128,100
Sundry Expenditures	325,363	330,410	335,033
Capital Outlay	0	60,000	115,000
Wastewater Treatment Replacement	0	0	0
Wastewater Surplus	0	0	3,335,808
Transfer to General	80,000	116,000	80,000
Transfer to Storm Water Utility	54,522	0	0
Transfer to Bond & Interest	0	0	0
Transfer to Capital Improvements	20,103	51,914	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	2,045	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,860,732	2,223,856	5,262,850
Unencumbered Cash Balance Dec 31	3,446,086	3,268,770	0
2019/2020/2021 Budget Authority Amount:	5,786,887	4,893,999	5,262,850

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Sewer Recovery			
Unencumbered Cash Balance Jan 1	500,931	515,431	532,431
Receipts:			
Sewer Recovery	14,500	17,000	30,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,500	17,000	30,000
Resources Available:	515,431	532,431	562,431
Expenditures:			
Capital Outlay	0	0	562,431
Permit Refunds	0	0	
Cash Forward (2021 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	562,431
Unencumbered Cash Balance Dec 31	515,431	532,431	0
2019/2020/2021 Budget Authority Amount:	0	560,931	562,431

Adopted Budget

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Swimming Pool M&O			
Unencumbered Cash Balance Jan 1	285,220	334,721	364,421
Receipts:			
Pool Fees	129,640	128,000	128,000
Concessions	31,768	30,000	30,000
Transfer from General Fund	180,000	180,000	180,000
Reimbursed Expenses	1,066	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	744	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	343,218	338,000	338,000
Resources Available:	628,438	672,721	702,421
Expenditures:			
Contracted Services	213,342	244,900	230,690
Material & Supplies	68,265	58,000	68,500
Sundry Expenditures	6,463	5,400	403,231
Capital Outlay	4,635	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	1,012	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	293,717	308,300	702,421
Unencumbered Cash Balance Dec 31	334,721	364,421	0
2019/2020/2021 Budget Authority Amount:	578,656	605,820	702,421

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sales Tax Revenue	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,356,994	1,159,553	1,231,772
Receipts:			
City Retail Sales Tax	1,771,070	1,550,000	1,650,000
CID-Plaza East Place	0	0	0
Interest on Idle Funds	4,680	1,200	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,775,750	1,551,200	1,650,500
Resources Available:	3,132,744	2,710,753	2,882,272
Expenditures:			
Note Principal	0	0	
Note Interest	0	0	
Sundry Expenditures	0	0	
Transfer to General Fund	0	0	
Transfer to B & I (First street portion/Comm F	828,550	1,478,981	1,447,205
Transfer to CIP - Community Building Recons	1,144,641	0	0
Transfer to Capital Improvement -Wall Park te	0	0	
Contingency for future Bond & Interest Payme	0	0	1,435,067
Cash Forward (2021 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,973,191	1,478,981	2,882,272
Unencumbered Cash Balance Dec 31	1,159,553	1,231,772	0
2019/2020/2021 Budget Authority Amount:	1,973,191	2,903,802	2,882,272

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater System Surplus	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	816,800	774,041	722,458
Receipts:			
Sewer Service Fee	672,000	672,000	672,000
Interest on Idle Funds	14,094	5,000	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	686,094	677,000	672,500
Resources Available:	1,502,894	1,451,041	1,394,958
Expenditures:			
Appropriation KDHE WWT Plant Improveme	728,853	728,583	1,394,958
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	728,853	728,583	1,394,958
Unencumbered Cash Balance Dec 31	774,041	722,458	0
2019/2020/2021 Budget Authority Amount:	1,481,757	1,440,447	1,394,958

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism & Convention	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	260,046	368,255	320,319
Receipts:			
Booth & Registration Fees	0	0	0
Guest Tax	536,464	390,000	430,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	7,130	6,940	10,000
Trolley Revenue	5,193	5,000	5,000
Grant Revenue	0	0	0
Gifts & Bequests	75	200	100
Interest on Idle Funds	0	0	0
Miscellaneous	215	200	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	549,077	402,340	445,300
Resources Available:	809,123	770,595	765,619
Expenditures:			
Personal Services	176,292	199,155	212,537
Contracted Services	112,559	103,549	112,641
Material & Supplies	34,095	42,500	34,600
Sundry Expenditures	117,917	105,072	405,841
Capital Outlay	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	5	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	440,868	450,276	765,619
Unencumbered Cash Balance Dec 31	368,255	320,319	0
2019/2020/2021 Budget Authority Amount:	644,145	721,637	765,619

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Solid Waste collection	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,757,746	1,894,319	2,079,311
Receipts:			
Refuse Collection	1,032,907	1,056,000	1,122,030
Landfill Closure Fee	88,221	88,000	80,000
Reimbursed Expenses	0	0	
Yard Waste Tags	0	0	
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,121,128	1,144,000	1,202,030
Resources Available:	2,878,874	3,038,319	3,281,341
Expenditures:			
Contracted Services	934,552	909,008	974,500
Sundry Expenditures	0	0	1,600
Landfill Mitigation	0	0	2,255,241
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	3	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	984,555	959,008	3,281,341
Unencumbered Cash Balance Dec 31	1,894,319	2,079,311	0
2019/2020/2021 Budget Authority Amount:	2,779,315	2,900,846	3,281,341

City of McPherson

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Storm Water Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	4,527,430	3,176,688	1,330,144
Receipts:			
Storm Water Utility Fees	852,445	849,600	849,600
Proceeds Note Sale	0	0	0
Proceeds Bond Sale	20,375	0	0
Transfer from Waste Water M&O	54,522	0	0
Reimbursed Expenses	14,453	0	0
Interest on Idle Funds	62,639	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,004,434	849,600	850,100
Resources Available:	5,531,864	4,026,288	2,180,244
Expenditures:			
Personal Services	1,299	2,000	0
Contracted Services	1,711,263	1,956,293	380,254
Operating Materials	0	0	0
Sundry Expenditures	269	350	
Transfer to Bond & Interest	511,019	630,754	620,749
Transfer to Capital Improv. Fund	131,326	101,497	
Capital Outlay	0	5,250	1,179,241
Cash Forward (2021 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,355,176	2,696,144	2,180,244
Unencumbered Cash Balance Dec 31	3,176,688	1,330,144	0
2019/2020/2021 Budget Authority Amount:	5,357,301	1,888,054	2,180,244

See Tab C

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Municipal Building	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	264,067	276,976	255,176
Receipts:			
Transfer from General Fund	90,000	45,000	90,000
Reimbursed Expenses	23,804	25,000	24,000
Interest on Idle Funds	1,619	450	250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	115,423	70,450	114,250
Resources Available:	379,490	347,426	369,426
Expenditures:			
Contracted Services	71,274	65,250	65,743
Material & Supplies	29,636	27,000	28,100
Sundry Expenditures	1,604	0	
Capital Outlay	0	0	275,583
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	102,514	92,250	369,426
Unencumbered Cash Balance Dec 31	276,976	255,176	0
2019/2020/2021 Budget Authority Amount:	369,663	380,959	369,426

CPA Summary

City of McPherson

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Trust	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	362,120	422,267	422,267
Receipts:			
Sale of Real Estate	61,000	0	0
Appropriation City	0	0	0
Donations	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	61,000	0	0
Resources Available:	423,120	422,267	422,267
Expenditures:			
Personal Services	0	0	0
Contracted Services	815	0	24,500
Material & Supplies	0	0	
Sundry Expenditures	0	0	
Capital Outlay	0	0	397,767
Cash Forward (2021 column)	0	0	0
Miscellaneous	38	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	853	0	422,267
Unencumbered Cash Balance Dec 31	422,267	422,267	0
2019/2020/2021 Budget Authority Amount:	520,920	503,820	422,267

Adopted Budget

Municipal Golf Course	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	9,719	10,467	11,090
Receipts:			
Membership Fees	116,666	125,000	125,000
Ten Play Card & Golf Team Fees	11,400	13,500	13,500
Cars Storage Rental Fees	45,939	45,000	45,000
Cart Rental	53,102	62,500	60,000
Trail Fees	3,353	5,500	4,000
Driving Range Revenue	14,423	14,500	14,000
Transfer from General - Appropriation City	50,000	25,000	50,000
Insurance Recoveries	0	0	0
Weekend Green Fees	63,982	60,000	65,000
Weekday Green Fees	60,931	70,000	65,000
Concession Revenue	21,001	25,000	25,000
Bar Sales	34,112	32,000	34,000
Gift Cards	4,842	5,000	5,000
Pro Shop Sales	63,168	80,000	80,000
Reimbursed Expenses	4,690	0	0
Golf Lessons	6,708	0	0
Cash Long & Short	0	0	0
Grinding Services	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	482	750	750
Does miscellaneous exceed 10% Total Rec			
Total Receipts	554,799	563,750	586,250
Resources Available:	564,518	574,217	597,340
Expenditures:			
Personal Services	263,536	271,583	282,701
Contracted Services	74,926	76,594	82,453
Material & Supplies	148,114	154,500	154,125
Sundry Expenditures	29,276	25,450	42,583
Capital Outlay	0	35,000	35,478
Transfer to Equipment Fund	38,131	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	68	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	554,051	563,127	597,340
Unencumbered Cash Balance Dec 31	10,467	11,090	0
2019/2020/2021 Budget Authority Amount:	553,150	630,318	597,340

See Tab A

CPA Summary

City of McPherson

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CID	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	6,400
Receipts:			
Plaza East Tax Receipts	0	78,000	144,000
Champlain St Ext. Tax Receipts	0	50,000	75,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	128,000	219,000
Resources Available:	0	128,000	225,400
Expenditures:			
Plaza East Tax Receipt Payout	0	74,100	136,800
Champlain St Ext. Tax Receipt Payout	0	47,500	71,250
Cash Forward (2021 column)	0	0	
Miscellaneous	0	0	17,350
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	121,600	225,400
Unencumbered Cash Balance Dec 31	0	6,400	0
2019/2020/2021 Budget Authority Amount:	0	350,000	225,400

City of McPherson

NON-BUDGETED FUNDS (A)

2021

(Only the actual budget year for 2019 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Cemetery Endowment		Operation Warmth		Equipment Reserve		Salthouse Broadway			
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	108,518	Cash Balance Jan 1	1,639	Cash Balance Jan 1	2,087,579	Cash Balance Jan 1	37,841	Cash Balance Jan 1	2,235,577
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Sale of Cemetery Lots	6,425	Gifts & Bequests	5,708	Note Proceeds	0	Interest on Idle Funds	398		
Gifts & Bequests	0			Bond Proceeds	0	Miscellaneous	0		
				Interest on Idle Funds	13,586				
				Insurance Recoveries	0				
				Reimbursed Expenses	139,344				
				Transfer General	591,144				
				Transfer Golf Course	38,131				
				Transfer Cons. St & H	135,000				
Total Receipts	6,425	Total Receipts	5,708	Total Receipts	917,205	Total Receipts	398	Total Receipts	929,736
Resources Available:	114,943	Resources Available:	7,347	Resources Available:	3,004,784	Resources Available:	38,239	Resources Available:	3,165,313
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transf To General	0	Utilities	5,657	Contracted Services	0	Contracted Services	0		
Capital Outlay	0			Sundry Expenditures	0	Material & Supplies	0		
				Capital Outlay	1,658,989	Capital Outlay	0		
				Note Principal	0				
				Note Interest	0				
				Commission & Postage	0				
Total Expenditures	0	Total Expenditures	5,657	Total Expenditures	1,658,989	Total Expenditures	0	Total Expenditures	1,664,646
Cash Balance Dec 31	114,943	Cash Balance Dec 31	1,690	Cash Balance Dec 31	1,345,795	Cash Balance Dec 31	38,239	Cash Balance Dec 31	1,500,667
									1,500,667

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2021

The governing body of
City of McPherson

will meet on August 10, 2020 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 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	10,522,116	24.464	9,884,230	21.349	15,167,815	3,691,145	28.374
Debt Service	5,336,756	1.734	3,619,635	3.756	3,739,749	269,976	2.075
Library	752,670	5.487	771,053	5.495	806,135	714,759	5.494
Library Employee Benefits	140,500	1.021	120,200	0.851	146,800	132,188	1.016
Industrial	100,000	0.405	100,000	0.403	542,679	50,000	0.384
Employee Benefits-Non Public	825,511	5.511	908,919	7.094	950,781	476,850	3.666
Employee Benefits-Public Safe	1,568,550	13.322	1,655,227	13.082	2,002,160	1,407,520	10.820
Capital Improvements	7,720,316	0.406	6,088,984	0.403	2,499,588	50,100	0.385
Consolidated Street & Hwy	3,732,866		4,182,581		4,867,971		
Special Park & Recreation	48,612		65,000		80,384		
Special Alcohol Program	36,412		37,533		196,331		
Wastewater M&O	2,860,732		2,223,856		5,262,850		
Sewer Recovery					562,431		
Swimming Pool M&O	293,717		308,300		702,421		
Sales Tax Revenue	1,973,191		1,478,981		2,882,272		
Wastewater System Surplus	728,853		728,583		1,394,958		
Tourism & Convention	440,868		450,276		765,619		
Solid Waste collection	984,555		959,008		3,281,341		
Storm Water Utility	2,355,176		2,696,144		2,180,244		
Municipal Building	102,514		92,250		369,426		
Land Trust	853				422,267		
Municipal Golf Course	554,051		563,127		597,340		
CID			121,600		225,400		
Non-Budgeted Funds-A	1,664,646						
Non-Budgeted Funds-B	33,443						
Totals	42,776,908	52.350	37,055,487	52.433	49,646,961	6,792,538	52.214
Less: Transfers	5,884,339		4,248,073		5,100,755		
Net Expenditure	36,892,570		32,807,414		44,546,206		
Total Tax Levied	6,464,712		6,518,609		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	124,700,885		125,596,587		130,090,365		
Outstanding Indebtedness,							
January 1,	2018		2019		2020		
G.O. Bonds	10,410,000		8,720,000		18,920,000		
Revenue Bonds	8,690,000		7,340,000		6,635,000		
Other	0		0		2,400,000		
Lease Purchase Principal	11,123,872		11,290,265		9,770,393		
Total	30,223,872		27,350,265		37,725,393		

*Tax rates are expressed in mills

Tamra K. Seely

City Official Title: City Clerk