

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	15,937,388	3,860,760	
Debt Service	10-113	8	3,494,718	60,000	
Library	12-1220	8	809,700	713,356	
Library Employee Benefits		9	167,100	147,025	
Industrial		9	460,388	50,000	
Employee Benefits-Non Public S		10	1,101,379	741,260	
Employee Benefits-Public Safety		10	1,993,528	1,445,515	
Capital Improvements		11	1,922,722	50,100	
		11			
Consolidated Street & Hwy		12	6,838,859		
Special Park & Recreation		12	87,181		
Special Alcohol Program		13	166,319		
Wastewater M&O		13	7,141,186		
Sewer Recovery		14	614,874		
Swimming Pool M&O		14	646,227		
Sales Tax Revenue		15	4,776,095		
Wastewater System Surplus		15	1,396,353		
Tourism & Convention		16	872,582		
Solid Waste collection		16	3,483,705		
Storm Water Utility		17	2,527,808		
Municipal Building		17	234,973		
Land Trust		18	466,629		
Municipal Golf Course		18	714,821		
CID		19	145,825		
		19			
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals		xxxxx	56,000,360	7,068,017	
Budget Hearing Notice		22			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice					
Neighborhood Revitalization		23			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 51.503

Assisted by:

Address:

Email:

Attest: 8-30 2022

Hollie D. Melody
County Clerk

Thomas G. Brown Aug 30, 2022
City of McPherson Aug 30, 2022
Harry Weber 8/30/2022

Governing Body

CPA Summary

City of McPherson

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023						Excise	TOTALS
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft			
General	3,782,579	418,423	8,159	1,267	22,060	2,017	1,454	453,380	
Debt Service	67,276	7,442	145	23	392	36	106	8,144	
Library	720,319	79,681	1,554	242	4,201	384	282	86,344	
Library Employee Benefits	150,508	16,649	325	51	878	80	52	18,035	
Industrial	50,000	5,531	108	17	292	27	20	5,995	
Employee Benefits-Non Pub	607,073	67,154	1,309	204	3,541	324	188	72,720	
Employee Benefits-Public S	1,464,640	162,017	3,159	492	8,542	781	555	175,546	
Capital Improvements	50,100	5,542	108	17	292	27	20	6,006	
TOTAL	6,892,495	762,439	14,867	2,313	40,198	3,676		2,677	

County Treas Motor Vehicle Estimate

762,439

County Treas Recreational Vehicle Estimate

14,867

County Treas 16/20M Vehicle Estimate

2,313

County Treas Commercial Vehicle Tax Estimate

40,198

County Treas Watercraft Tax Estimate

3,676

Motor Vehicle Factor

0.11062

Recreational Vehicle Factor

0.00216

16/20M Vehicle Factor

0.00034

Commercial Vehicle Factor

0.00583

Watercraft Factor

0.00053

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Amount for 2021	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Municipal Golf Course Fund	25,000	50,000	50,000	50,000	Ord. 2899
General Fund	Swimming Pool M&O	180,000	180,000	195,000	195,000	Ord. 2708
General Fund	Municipal Building Fund	90,000	90,000	90,000	90,000	Ord. 2887
General Fund	Debt Service	87,500	87,500	87,500	87,500	Ord. 3042
General Fund	Capital Improvement	-	152,500	172,500	172,500	12-1,118
General Fund	Equipment Reserve	1,258,688	637,690	663,654	663,654	12-1,117
General Fund	Consolidated Street & Highway	500,000	550,000	600,000	600,000	12-1,119
Storm Water Utility	Capital Improvement	-	-	-	-	12-1,119
Storm Water Utility	Debt Service	786,012	622,613	625,583	625,583	13-1269
Storm Water Utility	Wastewater O&M	31,944	-	-	-	12-1,119
Wastewater M&O	General Fund	80,000	80,000	80,000	80,000	12-630a
Wastewater M&O	Debt Service	-	53,313	54,184	54,184	12-630a
Wastewater M&O	Capital Improvement	-	-	-	-	12-1,118
Wastewater M&O	Storm Water Utility	-	-	-	-	12-1,118
Sales Tax Revenue	Debt Service	2,276,923	1,033,676	728,912	728,912	Ord. 3107
Sales Tax Revenue	Capital Improvement	268,908	240,656	-	-	12-1,118
Consolidated Street & Highway	Equipment Reserve	267,000	137,000	154,310	154,310	12-1,117
Consolidated Street & Highway	Debt Service	413,613	358,745	360,905	360,905	10-132
Capital Improvement	Capital Improvement	599	50,000	50,000	50,000	12-1,118
Capital Improvement	Debt Service	28,462	-	-	-	10-132
Capital Improvement	Storm Water Utility	192,148	-	-	-	12-6a16
Capital Improvement	Consolidated Street & Highway	387,492	-	-	-	12-6a16
Capital Improvement	Wastewater M&O	483,410	-	-	-	12-6a16
Solid Waste Collection	General Fund	50,000	50,000	50,000	50,000	12-2104
Wastewater System Surplus	Debt Service	673,296	669,525	673,325	673,325	12-630a
Municipal Golf Course Fund	Equipment Reserve	79,923	25,000	-	-	12-1,117
Insurance Recovery	Equipment Reserve	8,154	-	-	-	-
Community Imp. District	CIP	1,974	-	-	-	-
	Totals	8,171,047	5,068,218	4,635,873	4,635,873	
	Adjustments					
	Adjusted Totals	8,171,047	5,068,218	4,635,873	4,635,873	

****Note:** Additions are required only if the transfer is being made in 2022 and/or 2023 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, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
#137 Internal Improvements	7/22/2015	8/1/2025	2.00-3.00	3,750,000	590,000	2/1-8/1	8/1	17,700	140,000	13,500	150,000
#138 Internal Improvements	7/26/2017	8/1/2037	2.00-3.00	2,660,000	1,065,000	2/1-8/1	8/1	31,950	265,000	24,000	205,000
#139 Internal Improvements	11/1/2018	8/1/2030	3.00-4.00	9,595,000	7,655,000	2/1-8/1	8/1	271,512	725,000	242,513	760,000
#140 Internal Improvement	8/15/2019	8/1/2029	2.00-3.00	2,735,000	2,470,000	2/1-8/1	8/1	68,225	100,000	64,225	110,000
#141 Internal Improvement	8/19/2020	8/1/2032	1.50-3.00	8,925,000	7,610,000	2/1-8/1	8/1	211,100	1,340,000	170,900	1,380,000
Total G.O. Bonds											
Revenue Bonds:					19,390,000			600,487	2,570,000	515,138	2,605,000
Water System Refunding & Imp	1/14/2021	10/1/2051	2.00-3.50	31,555,000	30,795,000	4/1-10/1	10/1	783,303	735,000	761,253	1,385,000
Total Revenue Bonds											
Other:											
Total Other				0				0	0	0	0
Total Indebtedness				50,185,000				1,383,790	3,305,000	1,276,391	3,990,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

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

Budgeted Year: 2023

Library found in: City of McPherson
McPherson County

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

First test:

	Current Year	Proposed Year
	<u>2022</u>	<u>2023</u>
Ad Valorem	\$720,319	\$713,356
Delinquent Tax	\$10,000	\$10,000
Motor Vehicle Tax	\$72,957	\$79,681
Recreational Vehicle Tax	\$1,261	\$1,554
16/20M Vehicle Tax	\$257	\$242
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$804,794	\$804,833
Difference in Total Taxes:	\$39	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$131,729,579	\$135,366,762
Did Assessed Valuation Decrease?	No	
Levy Rate	5.531	5.270
Difference in Levy Rate:	(0.261)	
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

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
General			
Unencumbered Cash Balance Jan 1	5,519,547	5,354,015	4,463,108
Receipts:			
Ad Valorem Tax	3,537,142	3,782,579	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	27,409	0	0
Motor Vehicle Tax	304,907	376,760	418,423
Recreational Vehicle Tax	6,167	6,511	8,159
16/20M Vehicle Tax	1,188	1,329	1,267
Commercial Vehicle Tax	16,064	18,837	22,060
Watercraft Tax	0	1,423	2,017
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Excise Tax	1,039	1,454	1,455
Local Alcoholic Liquor	34,223	29,052	37,903
In Lieu of Taxes (IRB)	57,273	56,071	58,000
RHID Receipts (county)	181,633	175,000	180,250
Retail Sales Tax	2,324,514	2,100,000	2,100,000
Beer License	1,425	1,320	1,300
Liquor License	3,600	4,850	3,600
Occupation License	15,046	16,500	15,000
Building Zoning, Demo Bond	145,876	160,000	145,000
Inspection, Other Permits	4,110	4,000	4,000
Dance License	15	0	0
Franchise Tax	425,496	403,000	410,000
Fines & Forfeitures	193,912	227,000	200,000
License Fireworks Stands	3,000	3,500	3,000
Interest on Investments	82,896	65,500	100,000
Interest on Cemetery Investments	1,311	100	100
Rent - Building & Equipment	16,544	21,500	16,000
Rental Fees - Community Building	51,659	54,100	54,100
Rental Deposit - Community Building	15,200	32,600	32,600
Beer Sales - Community Building	10,498	8,500	8,500
Liquor Sales - Community Building	0	2,400	2,400
Concession Sales - Community Building	850	5,000	5,000
Tips - Community Building	882	0	0
Sale of Cemetery Lots	35,038	20,000	30,000
Cemetery Services & Fees	52,260	36,000	40,000
Fire Contracts	535,304	575,044	539,270
Para - Transit (State)	7,240	4,500	5,500
Taxi Cab coupons	6,010	6,000	6,000
Electric Department Appropriation	1,811,657	1,902,250	1,950,000
Water Department Appropriation	54,791	59,760	60,000
Transfer from Wastewater	80,000	80,000	80,000
Transfer from Solid Waste	50,000	50,000	50,000
CHS Effluent Water	100,000	100,000	100,000
Credit Card Fees	2,261	500	500
Ambulance Appropriation	404,737	436,416	436,416
RHID Receipts	19,361	0	0
Subsidy Rescue Vehicle Runs	5,000	5,000	5,000
Hazmat/Technical Rescue Equipment	15,000	15,000	15,000
Grant Reimbursements	186,445	0	0
Gifts & Bequests	6,401	0	0
VIN Inspections (Police)	27,380	34,000	30,000
Dog Tag, Impound, Adoption Fees	3,801	4,400	4,400
Animal Cremations	33,875	23,500	28,500
Reimbursed Expenses	208,948	168,073	110,000
ARPA REIMB (Fuel)	0	20,000	20,000
ARPA REIMB (HR)	0	193,981	212,800
ARPA REIMB (Tech)	0	0	60,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,238	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec		y	
Total Receipts	11,112,622	11,293,310	7,613,520
Resources Available:	16,632,169	16,647,325	12,076,628

11,112,622 ties to financials RM 5/19/22

City of McPherson

FUND PAGE - GENERAL

CPA Summary

City of McPherson

2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Administration			
Personal Services	618,161	675,810	707,314
Contractual Services	208,381	299,600	347,515
Material & Supplies	12,384	13,200	13,200
Sundry Expenditures	401,119	257,500	277,729
Capital Outlay	0	0	0
Total	1,240,045	1,246,110	1,345,758
Engineering			
Personal Services	262,618	276,706	287,951
Contractual Services	18,623	11,815	6,129
Material & Supplies	17,371	21,410	21,870
Sundry Expenditures	2,195	4,150	4,150
Total	300,808	314,081	320,100
Law Enforcement			
Personal Services	2,199,424	2,635,522	2,742,951
Contractual Services	473,450	578,019	603,026
Material & Supplies	107,475	174,300	174,300
Sundry Expenditures	87,459	129,296	144,446
Capital Outlay	78,341	196,500	178,500
Total	2,946,149	3,713,637	3,843,223
Fire Department			
Personal Services	1,275,156	1,461,662	1,503,368
Contractual Services	357,822	357,710	381,015
Material & Supplies	83,191	87,200	110,321
Sundry Expenditures	96,376	90,440	97,565
Capital Outlay	78,296	141,450	99,344
Total	1,890,841	2,138,462	2,191,613
Planning & Development			
Personal Services	108,734	117,975	123,219
Contractual Services	13,861	16,545	16,268
Material & Supplies	4,355	7,906	8,157
Sundry Expenditures	3,684	12,025	12,125
Capital Outlay	0	500	515
Total	130,635	154,951	160,284
Street Transfer to Consolidated St. & Hwy.			
Sundry Expenditures-Transfer to Con	500,000	550,000	600,000
Total	500,000	550,000	600,000
Park			
Personal Services	413,713	481,336	491,346
Contractual Services	179,516	166,850	179,850
Material & Supplies	65,762	83,015	84,500
Sundry Expenditures	3,608	3,200	3,200
Capital Outlay	56,747	0	0
Total	719,346	734,401	758,896
Cemetery			
Personal Services	161,690	192,734	197,575
Contractual Services	24,358	37,260	38,047
Material & Supplies	14,616	17,400	18,400
Sundry Expenditures	2,180	2,325	2,325

Capital Outlay	6,000	2,600	15,000
Total	208,844	252,319	271,347

Page 1 - Total	7,936,668	9,103,961	9,491,221
----------------	------------------	------------------	------------------

Page No. 7b

City of McPherson 2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Inspection			
Personal Services	59,177	64,426	65,059
Contractual Services	2,754	2,855	2,991
Material & Supplies	3,140	10,191	10,530
Sundry Expenditures	95	3,426	3,520
Capital Outlay	0	0	0
Total	65,166	80,898	82,100
Community Building			
Personal Services	2,602	24,000	24,000
Contractual Services	71,301	93,464	91,241
Material & Supplies	6,909	20,000	20,000
Sundry Expenditures	15,605	33,835	18,400
Capital Outlay	0	0	5,346
Total	96,417	171,299	158,987
Ambulance			
Personal Services	0	0	0
Contractual Services	893,735	945,717	1,011,959
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	0	0
Total	893,735	945,717	1,011,959
Legal and Judicial			
Personal Services	80,793	82,723	85,372
Contractual Services	219,109	236,475	239,123
Material & Supplies	4,064	3,000	9,500
Sundry Expenditures	1,835	875	975
Capital Outlay	0	0	0
Total	305,801	323,073	334,970
Animal Control			
Personal Services	101,478	121,000	162,387
Contractual Services	53,388	51,977	61,108
Material & Supplies	11,012	18,650	18,900
Sundry Expenditures	5,722	11,900	16,300
Capital Outlay	4,466	11,000	51,000
Total	176,066	214,527	309,695
Page 2 -Total	1,537,185	1,735,514	1,897,711
Page 1 -Total	7,936,668	9,103,961	9,491,221
Grand Total	9,473,853	10,839,475	11,388,932

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

Page No. 7c

City of McPherson

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	617,325	596,323	449,745
Receipts:			
Ad Valorem Tax	258,809	67,276	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,557	0	0
Motor Vehicle Tax	47,986	27,557	7,442
Recreational Vehicle Tax	933	476	145
16/20M Vehicle Tax	84	97	23
Commercial Vehicle Tax	2,801	1,378	392
Watercraft Tax	0	104	36
Excise Tax	145	106	106
Bond Proceeds	0	0	0
In lieu of taxes - IRB clients	1,417	0	0
Special Assessments	425,981	334,000	386,220
Transfer from Sales Tax	2,276,923	1,033,676	728,913
Transfer Consolidated Street & Hwy	413,613	358,745	360,905
Reimb Exp Recreation P & I	57,300	56,250	60,200
Transfer from WWT System Surplus	673,296	669,525	673,325
Transfer from WWT M&O	0	53,313	54,184
Transfer from Storm Water Utility	786,012	622,613	625,582
Transfer from Capital Improvements	28,462	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		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,064,818	3,312,616	2,984,973
Resources Available:	5,682,143	3,908,939	3,434,718
Expenditures:			
Bond Principal	4,130,000	2,865,000	2,605,000
Bond Interest	699,961	594,194	509,044
Commission & Postage	4	0	
Special Assessments Delinquencies	0	0	200,000
Reserve for Bond Premium	0	0	180,674
Bond Defeasance	255,856	0	
Cash Basis Reserve (2023 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,085,821	3,459,194	3,494,718
Unencumbered Cash Balance Dec 31	596,323	449,745	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	5,682,144	3,869,101	3,494,718
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		3,494,718
	Tax Required		60,000
Delinquent Comp Rate:	0.0%		0
	Amount of 2022 Ad Valorem Tax		60,000

CPA Summary

State of Kansas City

City of McPherson

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas City

CPA Summary

State of Kansas City

City of McPherson

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
City

Adopted Budget Employee Benefits-Public Safety	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	472,122	417,412	328,467
Receipts:			
Ad Valorem Tax	1,348,872	1,464,640	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	14,363	0	
Motor Vehicle Tax	183,164	143,668	162,017
Recreational Vehicle Tax	3,680	2,483	3,159
16/20M Vehicle Tax	647	507	492
Commercial Vehicle Tax	9,827	7,183	8,542
Watercraft Tax	0	543	781
MVL Excise Tax	612	555	555
In lieu of taxes - IRB clients	7,383	0	
Reimbursed Expenses	25,130	0	
ARPA Reimbursement	0	30,000	44,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,593,678	1,649,579	219,546
Resources Available:	2,065,800	2,066,991	548,013
Expenditures:			
Contracted Services	1,648,388	1,738,524	1,993,528
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,648,388	1,738,524	1,993,528
Unencumbered Cash Balance Dec 31	417,412	328,467	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	2,002,160	2,106,493	1,993,528
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		1,993,528
	Tax Required		1,445,515
Delinquent Comp Rate:	0.0%		0
	Amount of 2022 Ad Valorem Tax		1,445,515

CPA Summary

City of McPherson

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Capital Improvements	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,347,266	2,023,931	983,360
Receipts:			
Ad Valorem Tax	48,042	50,100	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	470	0	0
Motor Vehicle Tax	5,633	5,114	5,542
Recreational Vehicle Tax	113	88	108
16/20M Vehicle Tax	20	18	17
Commercial Vehicle Tax	303	256	292
Watercraft Tax	0	19	27
MVL Excise Tax	19	20	20
In Lieu of Taxes - IRB Clients	263	0	
Temporary Note Proceeds	0	0	
Transfer from General	81,455	0	
Transfer from General-Parks		117,500	107,500
Transfer from General-Police	0	35,000	35,000
Transfer from Consolidated Streets	599	50,000	
Transfer from Storm Water Utility		0	
Transfer from Wastewater M&O	0	0	
Transfer from Sales Tax Fund	0	240,656	240,656
Bond Proceeds	0	0	
Developer's Share	47,588	689,775	
Reimbursed expenditures	0	0	
Transfer from CID	1,974	0	
Transfer from CIP	533,379	0	
Community Development Block Grant	0	0	500,000
Federal & State Program Revenue	193,760	0	
Transfer from Sales Tax	268,908	0	
Special Assessments Prepaid		0	
Interest on Idle Funds	40	0	0
Miscellaneous	16,586	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,199,152	1,188,646	889,262
Resources Available:	4,546,418	3,212,577	1,872,622
Expenditures:			
1928 Fire Truck Restoration	47,102	31,713	
Repair East Lakeside Drive	83,729	330,241	
North Frontage Sewer Extension-Ferguson	0	35,202	
North Frontage Road Extension-Ferguson	517	517,899	
Community Building Renovation	88,000		
Premier Paving & Storm	28,462		
CDBG grant of 2019 (Chestnut)	7,500		
CID Plaza East			
CID Champlain Street Improvements			
Transfer to Bond & Interest			
Transfer to Storm Water Utility	43,891		
Transfer to Consolidated Street & Highway			
Transfer to Wastewater M&O			
CDBG Grant of 2020	179,939	2,000	569,985
CDBG Grant of 2021		200,000	
CDBG Grant of 2022 (Housing)		172,000	
CDBG Grant of 2022 (Walnut Street)		397,985	
CB Renovation Project		44,000	
Northview Trail TA Grant	269,815	270,677	
Public Lands - CIP	50,000	117,500	19,000
Hartup/Elizabeth Paving	206,033		
Hartup/Elizabeth Street and Drainage	27,812		
Ave. A Sidewalk		75,000	
Wall Park and Lakeside Park Renovations			
Police - CIP projects	35,861	35,000	45,000
Grimes/Anna Street Reconstruction	894,652		
Grimes-Anna Drainage	368,417		
Erosion Control/Mitigation Projects	162,900		
Cash Forward (2023 column)			1,288,737
Miscellaneous	27,858		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,522,487	2,229,217	1,922,722
Unencumbered Cash Balance Dec 31	2,023,931	983,360	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	3,648,502	2,999,181	1,922,722
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		1,922,722	
Delinquent Comp Rate:	0.0%	0	
Amount of 2022 Ad Valorem Tax		50,100	

CPA Summary

City of McPherson

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Consolidated Street & Hwy	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,168,247	3,282,486	3,574,456
Receipts:			
State of Kansas Gas Tax	378,404	335,860	363,140
County Transfers Gas	0	0	0
City Retails Sales Tax	1,879,525	1,600,000	1,700,000
Transfer from General Fund	500,000	550,000	600,000
State Connecting Links	78,836	63,000	75,000
Reimbursed Expenses	267,541	326,263	526,263
Transfer from CIP	387,492	0	0
Miscellaneous	2,155	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,493,953	2,875,123	3,264,403
Resources Available:	5,662,200	6,157,609	6,838,859
Expenditures:			
Personal Services	339,879	470,750	501,757
Contracted Services	1,144,897	1,173,308	2,752,153
Material & Supplies	201,483	363,600	384,950
Sundry Expenditures	2,890	4,750	7,750
Capital Outlay	1,803	10,000	0
Transfer to Equipment Fund	267,000	137,000	154,310
Transfer to Capital Improvement	599	50,000	50,000
Transfer to Bond & Interest	413,613	358,745	360,905
Sidewalk (ADA Curb)	7,550	15,000	15,000
Cash Forward (2023 column)	0	0	2,612,034
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,379,714	2,583,153	6,838,859
Unencumbered Cash Balance Dec 31	3,282,486	3,574,456	0
2021/2022/2023 Budget Authority Amount	4,867,971	5,459,059	6,838,859

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	90,481	107,220	52,181
Receipts:			
Local Alcohol Liquor Tax	34,223	37,361	35,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,223	37,361	35,000
Resources Available:	124,704	144,581	87,181
Expenditures:			
Contracted Services	4,058	0	10,000
Capital Outlay	13,425	92,400	40,000
Cash Forward (2023 column)			37,181
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	17,484	92,400	87,181
Unencumbered Cash Balance Dec 31	107,220	52,181	0
2021/2022/2023 Budget Authority Amount	80,384	90,533	87,181

See Tab C

See Tab E

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Program	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	151,339	145,364	128,416
Receipts:			
Local Alcohol Liquor Tax	34,223	29,052	37,903
Interest on Idle Funds	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	34,223	29,052	37,903
Resources Available:	185,562	174,416	166,319
Expenditures:			
Personal Services	3,126	5,000	5,000
Contracted Services	32,670	35,000	35,000
Materials & Supplies	4,361	5,000	5,000
Sundry Expenditures	41	1,000	1,000
Capital Outlay		0	120,319
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,198	46,000	166,319
Unencumbered Cash Balance Dec 31	145,364	128,416	0
2021/2022/2023 Budget Authority Amount	196,331	165,450	166,319

See Tab E

State of Kansas
City

Adopted Budget

Wastewater M&O	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,393,922	4,442,822	4,575,303
Receipts:			
Fines & Penalties	0	0	0
Rent	0	0	0
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	0	0	0
Sale of Grain & Hay	52,117	50,000	50,000
ROW Permit Fees	3,285	4,000	4,000
Sewer Service Fee	2,172,911	2,180,000	2,477,883
Insurance Recoveries	0	0	0
Grease Operating Permits	8,135	8,280	8,000
Sewer Service Connections	0	0	0
Reimbursed Expenses	13,698	25,000	25,000
Transfer from Stormwater Utility	31,944	0	0
Transfer from CIP fund	483,410	0	0
Miscellaneous	649	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,766,150	2,268,280	2,565,883
Resources Available:	6,160,072	6,711,102	7,141,186
Expenditures:			
Personal Services	349,704	400,485	411,840
Contracted Services	907,279	1,077,868	1,250,110
Material & Supplies	125,853	154,100	158,100
Sundry Expenditures	1,288	255,033	255,033
Capital Outlay	1,581	115,000	1,030,000
Wastewater Treatment Replacement	0	0	0
Wastewater Surplus	0	0	3,901,919
Transfer to General	80,000	80,000	80,000
Transfer to Storm Water Utility	0	0	0
Transfer to Bond & Interest	0	53,313	54,184
Appropriation KDHE 2015 Projects	249,033	0	0
Transfer to Capital Improvements	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	2,512	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,717,250	2,135,799	7,141,186
Unencumbered Cash Balance Dec 31	4,442,822	4,575,303	0
2021/2022/2023 Budget Authority Amount	5,262,850	5,931,014	7,141,186

CPA Summary

**State of Kansas
City**

Page No. 13

City of McPherson

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Recovery	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	527,606	554,874	584,874
Receipts:			
Sewer Recovery	27,268	30,000	30,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	27,268	30,000	30,000
Resources Available:	554,874	584,874	614,874
Expenditures:			
Capital Outlay	0	0	0
Permit Refunds	0	0	614,874
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	614,874
Unencumbered Cash Balance Dec 31	554,874	584,874	0
2021/2022/2023 Budget Authority Amount	562,431	587,606	614,874

Adopted Budget

Swimming Pool M&O	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	336,589	289,129	287,427
Receipts:			
Pool Fees	125,671	128,000	195,000
Concessions	36,952	30,000	128,000
Transfer from General Fund	180,000	180,000	35,000
Reimbursed Expenses	800	800	800
Interest on Idle Funds	0	0	0
Miscellaneous	700	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	344,122	338,800	358,800
Resources Available:	680,711	627,929	646,227
Expenditures:			
Contracted Services	317,764	265,402	308,066
Material & Supplies	63,620	68,500	71,000
Sundry Expenditures	6,238	6,600	267,160
Capital Outlay	3,960	0	0
Cash Forward (2023 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	391,583	340,502	646,227
Unencumbered Cash Balance Dec 31	289,129	287,427	0
2021/2022/2023 Budget Authority Amount	702,421	628,970	646,227

See Tab E

CPA Summary

City of McPherson

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Sales Tax Revenue			
Unencumbered Cash Balance Jan 1	2,341,270	1,675,008	2,826,095
Receipts:			
City Retail Sales Tax	1,879,525	1,950,000	1,950,000
CID-Plaza East Place		0	0
Interest on Idle Funds	43	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,879,568	1,950,000	1,950,000
Resources Available:	4,220,838	3,625,008	4,776,095
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/Com)	2,276,923	728,913	728,912
Transfer to CIP	268,908	70,000	0
Contingency for future Bond & Interest Payment		0	4,047,183
Cash Forward (2023 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,545,831	798,913	4,776,095
Unencumbered Cash Balance Dec 31	1,675,008	2,826,095	0
2021/2022/2023 Budget Authority Amount	2,882,272	3,391,459	4,776,095

See Tab E

Adopted Budget

Wastewater System Surplus	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	721,949	720,878	723,853
Receipts:			
Sewer Service Fee	672,000	672,000	672,000
Interest on Idle Funds	225	500	500
Bond Proceeds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	672,225	672,500	672,500
Resources Available:	1,394,174	1,393,378	1,396,353
Expenditures:			
Appropriation KDHE WWT Plant Improve	0	0	0
Transfer to Bond & Interest	673,296	669,525	673,325
Contingency for future WWS project	0	0	723,028
Cash Forward (2023 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	673,296	669,525	1,396,353
Unencumbered Cash Balance Dec 31	720,878	723,853	0
2021/2022/2023 Budget Authority Amount	1,394,958	1,392,753	1,396,353

<= Plug#

CPA Summary

City of McPherson

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Tourism & Convention			
Unencumbered Cash Balance Jan 1	356,854	363,796	436,383
Receipts:			
Booth & Registration Fees	0	0	0
Guest Tax	321,931	420,000	420,000
Insurance Recoveries	0	0	
Reimbursed Expenses	4,712	8,400	6,700
Trolley Revenue	2,805	3,000	3,000
Grant Revenue	0	0	
Gifts & Bequests	0	100	0
Interest on Idle Funds	0	0	0
ARPA Reimb		4,800	5,500
Miscellaneous	18332.9	35,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	347,782	471,300	436,200
Resources Available:	704,636	835,096	872,583
Expenditures:			
Personal Services	151,280	183,518	192,132
Contracted Services	89,563	98,445	100,946
Material & Supplies	15,173	24,500	24,780
Sundry Expenditures	84,824	92,250	548,724
Capital Outlay	0	0	6,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	340,840	398,713	872,582
Unencumbered Cash Balance Dec 31	363,796	436,383	0
2021/2022/2023 Budget Authority Amount	765,619	632,934	872,582

7/15/2022

Adopted Budget

Solid Waste collection	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,030,463	2,160,390	2,317,137
Receipts:			
Refuse Collection	1,104,029	1,025,589	1,025,589
Landfill Closure Fee	64,893	140,979	140,979
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			
Total Receipts	1,168,922	1,166,568	1,166,568
Resources Available:	3,199,385	3,326,958	3,483,705
Expenditures:			
Contracted Services	988,398	1,009,821	1,059,200
Sundry Expenditures	-38	0	0
Landfill Mitigation	0	0	2,424,505
Transfer to General	50,000	0	0
Transfer to Bond & Interest	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	635	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,038,995	1,009,821	3,483,705
Unencumbered Cash Balance Dec 31	2,160,390	2,317,137	0
2021/2022/2023 Budget Authority Amount	3,281,341	3,311,451	3,483,705

7/15/2022

See Tab E

CPA Summary

City of McPherson

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Storm Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,389,927	1,268,956	1,527,008
Receipts:			
Storm Water Utility Fees	948,538	1,000,800	1,000,800
Proceeds Note Sale	0	0	0
Transfer from CIP fund	192,148	0	0
Transfer from Waste Water M&O	0	0	0
Reimbursed Expenses	0	0	0
Interest on Idle Funds	8	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,140,693	1,000,800	1,000,800
Resources Available:	2,530,620	2,269,756	2,527,808
Expenditures:			
Personal Services	0	0	0
Contracted Services	441,457	114,885	178,709
Operating Materials	106	0	0
Sundry Expenditures	0	0	0
Transfer to Bond & Interest	786,012	622,613	625,583
Transfer to Wwaster O&M	0		0
Transfer to Capital Improv. Fund	31,944	0	0
Capital Outlay	1,710	5,250	1,723,516
Cash Forward (2023 column)	0	0	0
Miscellaneous	435	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,261,664	742,748	2,527,808
Unencumbered Cash Balance Dec 31	1,268,956	1,527,008	0
2021/2022/2023 Budget Authority Amount	2,180,244	2,139,520	2,527,808
			7/15/52022

Adopted Budget

Municipal Building	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	266,793	277,155	120,723
Receipts:			
Transfer from General Fund	90,000	90,000	90,000
Reimbursed Expenses	18,358	24,000	24,000
Interest on Idle Funds	20	250	250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	108,378	114,250	114,250
Resources Available:	375,171	391,405	234,973
Expenditures:			
Contracted Services	63,929	242,682	94,638
Material & Supplies	26,108	28,000	28,000
Sundry Expenditures	0	0	97,335
Capital Outlay	7,979	0	15,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	98,016	270,682	234,973
Unencumbered Cash Balance Dec 31	277,155	120,723	0
2021/2022/2023 Budget Authority Amount	369,426	400,141	234,973
			7/15/2022

CPA Summary

City of McPherson

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Land Trust			
Unencumbered Cash Balance Jan 1	479,629	479,629	466,629
Receipts:			
Sale of Real Estate	0	0	0
Appropriation City	0	0	0
Donations	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	479,629	479,629	466,629
Expenditures:			
Personal Services	0	0	0
Contracted Services	0	13,000	24,500
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	0	442,129
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	13,000	466,629
Unencumbered Cash Balance Dec 31	479,629	466,629	0
2021/2022/2023 Budget Authority Amount	422,267	478,814	466,629

Adopted Budget

Municipal Golf Course	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	103,237	154,261	68,986
Receipts:			
Membership Fees	155,700	132,000	138,000
Ten Play Card & Golf Team Fees	15,360	13,500	15,500
Cars Storage Rental Fees	54,165	46,500	54,000
Cart Rental	91,303	75,000	80,000
Trail Fees	4,426	4,000	4,200
Driving Range Revenue	20,444	18,000	18,000
Transfer from General - Appropriation City	25,000	50,000	50,000
Insurance Recoveries	0	0	0
Weekend Green Fees	92,217	80,000	83,000
Weekday Green Fees	91,589	80,000	83,000
Concession Revenue	27,449	26,000	26,000
Beer Sales	55,971	47,500	56,250
Gift Cards	5,041	5,000	5,000
Pro Shop Sales	97,717	85,000	85,000
Reimbursed Expenses	933	2,500	2,500
Golf Lessons	11,682	5,000	5,000
Clinics	0	10,000	10,000
Cash Long & Short	18	0	0
Grinding Services	0	0	0
ARPA Reimbursement	0	5,600	6,300
Interest on Idle Funds	0	0	0
Miscellaneous	500	750	750
Does miscellaneous exceed 10% Total Rec			

Total Receipts	749,513	686,350	722,500
Resources Available:	852,750	840,611	791,486
Expenditures:			
Personal Services	253,844	313,771	321,918
Contracted Services	99,947	103,324	110,970
Material & Supplies	187,192	169,300	187,600
Sundry Expenditures	42,105	32,575	32,575
Capital Outlay	35,478	127,655	61,758
Transfer to Equipment Fund	79,923	25,000	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	698,489	771,625	714,821
Unencumbered Cash Balance Dec 31	154,261	68,986	76,665
2021/2022/2023 Budget Authority Amount	830,499	691,657	714,821

<==plug #

7/15/2022

See Tab C

CPA Summary

City of McPherson

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CID	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,432	28,862	28,037
Receipts:			
Plaza East Tax Receipts	121,558	125,000	125,000
Champlain St Ext. Tax Receipts	19,327	20,000	20,000
Drainage Escrow Proceeds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	140,885	145,000	145,000
Resources Available:	146,317	173,862	173,037
Expenditures:			
Plaza East Tax Receipt Payout	115,480	118,750	118,750
Contract Service Champlin Dirtwork	0	0	0
Champlain St Ext. Tax Receipt Payout	1,974	27,075	27,075
Cash Forward (2023 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	117,455	145,825	145,825
Unencumbered Cash Balance Dec 31	28,862	28,037	27,212
2021/2022/2023 Budget Authority Amount	225,400	161,532	145,825

7/15/52022

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	1,855,008	0	0

CPA Summary

City of McPherson

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-A

(1) Fund Name: (2) Fund Name:

(3) Fund Name: (4) Fund Name:

2023

Cemetery Endowment		Operation Warmth		Equipment Reserve		Salthouse Broadway		(5) Fund Name:	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total	
Cash Balance Jan 1	123,706	Cash Balance Jan 1	1,475	Cash Balance Jan 1	924,960	Cash Balance Jan 1	38,537	Cash Balance Jan 1	1,088,678
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	

Sale of Cemetery Lot	11,663	Gifts & Bequests	6,764	Note Proceeds		Interest on Idle Funds	187		
Gifts & Bequests	0			Bond Proceeds		Miscellaneous			
				Interest on Idle Funds	27				
				Insurance Recoveries	8,154				
				Reimbursed Expenses	71,258				
				Transfer General	1,258,588				
				Transfer Golf Course	79,923				
				Transfer Cons. St & H	267,000				
Total Receipts	11,663	Total Receipts	6,764	Total Receipts	1,685,049	Total Receipts	187	Total Receipts	1,703,663
Resources Available:	135,369	Resources Available:	8,239	Resources Available:	2,610,009	Resources Available:	38,724	Resources Available:	0

Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:
Transf To General	0	Utilities	6,307	Contracted Services		Contracted Services	0		
Capital Outlay	0			Sundry Expenditures		Material & Supplies	0		
				Capital Outlay	560,054	Capital Outlay	0		
				Note Principal					
				Note Interest					
				Commission & Postage					
Total Expenditures	0	Total Expenditures	6,307	Total Expenditures	560,054	Total Expenditures	0	Total Expenditures	566,362
Cash Balance Dec 31	135,369	Cash Balance Dec 31	1,932	Cash Balance Dec 31	2,049,955	Cash Balance Dec 31	38,724	Cash Balance Dec 31	2,225,980
									2,225,980

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2023

The governing body of
City of McPherson

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

*Tax rates are expressed in mills.

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

Revenue Neutral Rate as defined by RSA 75-2988

0

01-0274-1744-3

City Official Title: 0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of McPherson

will meet on August 30, 2022 at 9:00 a.m. at City Hall 400 E. Kansas McPherson KS 67460 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall 400 E. Kansas McPherson KS 67460 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

*Tax rates are expressed in mills

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

Revenue Neutral Rate as defined by ROR 75-2988

Daniela Rivas
City Official Title: Finance Director

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of McPherson

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

McPherson County

Revenue Neutral Rate*	51.503	Proposed Tax Rate	52.214
-----------------------	--------	-------------------	--------

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Page No.

Hollie D. Melroy

From: Britta Erkelenz <brittae@mcpcity.com>
Sent: Tuesday, August 30, 2022 10:13 AM
To: Hollie D. Melroy
Cc: Daniela Rivas
Subject: City of McPherson 2023 Budget
Attachments: Res. 22-16 signed.pdf; Roll Call Vote signed.pdf; City of McPherson 2023 STATE BUDGET PDF.pdf; Certificate Signed.pdf

Hi Hollie,

We held our RNR and budget hearings this morning and passed the resolution to exceed RNR and the budget. Attached is the Res. 22-16 to exceed RNR including roll call vote, and the 2023 budged including signed certificate.

Will you need a hardcopy with original signatures, or will digital documents suffice?

Thanks,

Britta Erkelenz

City Clerk

City of McPherson

400 E. Kansas Avenue | P.O. Box 1008

McPherson, KS 67460

Ph: 620-245-2535 | Fax: 620-245-2549

brittae@mcpcity.com | www.mcpcity.com

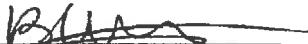
Roll Call Vote

A Roll Call Vote of the City of McPherson To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 30, 2022
Resolution No. 22-16

Governing Body Member	Yes	No	No Vote
Thomas A. Brown	X		
Gary L. Mehl	X		
Larry E. Wiens	X		
TOTAL	3		

Certified:


Britta Erkelenz, City Clerk



RESOLUTION NO. 22-16

A RESOLUTION OF THE CITY OF MCPHERSON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of McPherson was calculated as 51.503 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of McPherson will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 30, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of McPherson, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MCPHERSON:

The City of McPherson shall levy a property tax rate exceeding the Revenue Neutral Rate of 51.503 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 30th day of August 2022 and **SIGNED** by the Mayor.

Thomas A. Brown

Thomas A. Brown, Mayor

Attested:

BRITTA ERKELLENZ

Britta Erkelenz, City Clerk



MCPHERSON SENTINEL

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #341230

STATE OF KANSAS
SS.
COUNTY OF MCPHERSON

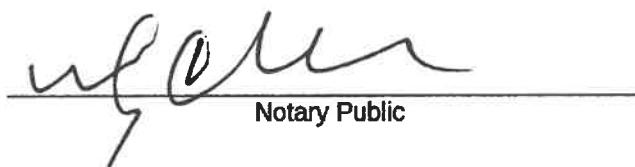
I, Dawn Schnepf, as publisher/agent of
MCPHERSON SENTINEL
of McPherson County, State of Kansas, state that this
newspaper is a qualified newspaper, published and of
general circulation in said county, was published in
regular edition of said paper, and that the notice of which
the annexed is a copy was published on the following
date(s):.

08/07/2022


Agent Signature

Subscribed and sworn to before me this

11th day of August, A.D. 2022


Notary Public

Advertising Fee: \$166.32



Published in McPherson Sentinel, Aug. 7, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of McPherson

will meet on August 30, 2022 at 9:00 a.m. at City Hall 400 E. Kansas McPherson KS 67460 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

—DURGEE SUMMERS

BUDGET SUMMARY
Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget

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

*Tax rates are expressed in mills.

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

Daniela Rivas

City Official Title: Finance Director

241720

Transfers - Cities

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Transfer to equipment reserve fund. To finance new and replacement equipment moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 12-1,118. Transfer to capital improvements fund. Authorizes transfers to the capital improvements fund from the general fund and from other city funds lawfully available for improvement purposes.

K.S.A. 12-1,119. Transfer to street and highway fund. Moneys in the general or other operating funds of the city budgeted for street and highway purposes may be transferred of to the consolidated street and highway fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-6a16. Transfer from fund for special improvements. Authorizes a separate fund for each improvement or combination of improvements to be credited with the proceeds from sale of bonds and temporary notes and any other moneys appropriated thereto, and upon completion of the improvement the balance, if any, shall be transferred and credited to the city bond and interest fund.

K.S.A. 12-825d. Transfer from utility fund. Surplus revenue derived from a utility may be transferred to the general fund or any other fund or such surplus, in whole or in part, may be set aside in a depreciation reserve fund of the utility.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2015. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 13-1269. Transfer from certain utility funds by cities over 100,000. Authorizes transfers to governmental operating funds from operating revenue of electric-light and water utilities. Utilities must not have GO bond debt; or, if GO bond debt exists, debt service fund must be adequately capitalized. Limitations per K.S.A. 13-1271, 13-1272 on amounts that may be transferred.

K.S.A. 13-1270. Transfer to debt service fund from certain utility funds by cities over 100,000. Cities with more than 100,000 in population may transfer operating revenue of electric-light and water utilities to debt service funds moneys sufficient to pay outstanding general obligation bond principal and interest.

K.S.A. 13-14b12. Transfer to hospital special improvement fund. The board may transfer annually such amounts as it deems advisable to a special improvement fund to be used for the purpose of purchasing major items of equipment and making capital improvements to the hospital. The amount on hand in such fund shall at no time exceed [\$250,000].

~~Whenever there shall remain in any fund~~ revenue in the sewer fund it shall be semi-annually transferred to a sinking fund and, when such surplus fund is not needed for operations or bonded indebtedness, it may be transferred to the general fund.

K.S.A. 14-2004. Transfer by certain cities to a park land acquisition fund. Authorizes second class cities with the commission-manager form of government to establish a park land acquisition fund and to transfer up to \$5,000 a year from its general fund to such fund to acquire land for park purposes. Not more than \$25,000 shall be accumulated in said fund at any time.

K.S.A. 44-505f. Transfer to worker's compensation reserve fund. Where a city chooses to act as a self-insurer under the worker's compensation act it is authorized to make transfers to a worker's compensation reserve fund from any other funds in reasonable proportion to the estimated cost of providing benefits to employees compensated from such funds.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.