

2024

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget		
		Budget Authority	Amount of 2023	Final Tax Rate
		for Expenditures	Ad Valorem	(County Clerk's
			Tax	Use Only)
Table of Contents:		Page No.		
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Statement of Lease-Purchases		5		
Computation to Determine State Library Grant		6		
Fund	K.S.A.			
General	12-101a	7	17,159,323	4,043,582
Debt Service	10-113	9	3,026,260	63,800
Library	12-1220	9	850,767	759,000
Library Employee Benefits	12-1220	10	178,353	156,500
Industrial	12-1617h	10	495,239	53,150
Employee Benefits-Non Public S	12-16	11	1,234,148	868,484
Employee Benefits- Public Safety	12-16	11	2,184,043	1,531,148
Capital Improvements	12-1,118	11	7,856,543	201,300
		11		
Consolidated Street & Hwy		13	6,812,178	
Special Park & Recreation		13	43,000	
Special Alcohol Program		14	150,066	
Wastewater M&O		14	4,301,763	
Sewer Recovery		15	636,571	
Swimming Pool M&O		15	531,993	
Sales Tax Revenue		15	4,583,293	
Wastewater System Surplus		15	1,410,984	
Tourism & Convention		16	1,297,438	
Solid Waste collection		16	3,695,872	
Storm Water Utility		17	2,579,572	
Municipal Building		17	263,771	
Land Trust		18	238,361	
Municipal Golf Course		18	1,036,600	
CID		19	199,157	
		19		
Non-Budgeted Funds-A		20		
Non-Budgeted Funds-B		21		
Totals		XXXXXX	60,765,295	7,676,964
Budget Hearing Notice		22		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22		
RNR Hearing Notice				
Neighborhood Revitalization				
				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 49.626

Assisted by:
Daniela Rivas
Richard Miller
Address:
400 E. Kansas P.O. Box 1008
McPherson, KS 67040
Email:
danielar@mccpcity.com
Attest: 2023

Thomas A Brew 8/22/23
Gary Wex 8/22/23
Larry Williams 8/22/23

County Clerk

Governing Body

CPA Summary

City of McPherson

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Municipal Golf Course Fund	50,000	50,000	100,000	Ord. 2899
General Fund	Swimming Pool M&O	180,000	195,000	200,000	Ord. 2708
General Fund	Municipal Building Fund	90,000	90,000	90,000	Ord. 2887
General Fund	Debt Service	87,500	87,500	87,500	Ord. 3042
General Fund	Capital Improvement	152,500	162,500	187,500	12-1,118
General Fund	Equipment Reserve	637,690	663,654	636,693	12-1,117
General Fund	Consolidated Street & Highway	550,000	600,000	650,000	12-1,119
Storm Water Utility	Capital Improvement	-	-	-	12-1,119
Storm Water Utility	Debt Service	622,613	625,583	627,729	13-1269
Storm Water Utility	Wastewater O&M	-	-	-	12-1,119
Wastewater M&O	General Fund	80,000	80,000	80,000	12-630a
Wastewater M&O	Debt Service	53,313	54,184	48,582	12-630a
Wastewater M&O	Equipment Reserve	3,000	-	-	12-1,118
Wastewater M&O	Storm Water Utility	-	-	-	12-1,118
Sales Tax Revenue	Debt Service	1,033,676	728,912	-	Ord. 3107
Sales Tax Revenue	Capital Improvement	428,708	-	-	12-1,118
Consolidated Street & Highway	Equipment Reserve	137,000	154,310	201,000	12-1,117
Consolidated Street & Highway	Debt Service	358,745	360,905	358,961	10-132
Consolidated Street & Highway	Capital Improvement	50,000	50,000	50,000	12-1,118
Capital Improvement	Debt Service	-	-	-	10-132
Capital Improvement	Storm Water Utility	-	-	-	12-6a16
Capital Improvement	Consolidated Street & Highway	-	-	-	12-6a16
Capital Improvement	Wastewater M&O	-	-	-	12-6a16
Solid Waste Collection	General Fund	50,000	50,000	50,000	12.2104
Wastewater System Surplus	Debt Service	669,525	673,325	671,525	12-630a
Municipal Golf Course	Equipment Reserve	25,000	-	-	12-1,117
	Totals	5,259,270	4,625,873	4,039,490	
	Adjustments				
	Adjusted Totals	5,259,270	4,625,873	4,039,490	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

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

Budgeted Year: 2024

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>2023</u>	<u>2024</u>
Ad Valorem	\$713,356	\$759,000
Delinquent Tax	\$0	\$10,000
Motor Vehicle Tax	\$0	\$74,960
Recreational Vehicle Tax	\$0	\$1,460
16/20M Vehicle Tax	\$0	\$276
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$713,356	\$845,696
Difference in Total Taxes:	\$132,340	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$135,313,645	\$144,127,905
Did Assessed Valuation Decrease?	No	
Levy Rate	5.335	5.266
Difference in Levy Rate:	(0.069)	
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

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,354,015	5,268,022	4,955,846
Receipts:			
Ad Valorem Tax	3,718,809	3,860,760	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	176,122	0	0
Motor Vehicle Tax	359,967	418,423	405,691
Recreational Vehicle Tax	6,961	8,159	7,901
16/20M Vehicle Tax	1,049	1,267	1,492
Commercial Vehicle Tax	21,579	22,060	23,475
Watercraft Tax	0	2,017	1,444
RHID Receipts	179,034	180,250	191,966
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Excise Tax	2,165	1,454	2,527
Local Alcoholic Liquor	31,838	37,903	43,866
In Lieu of Taxes	58,275	58,000	58,000
Retail Sales Tax	2,546,985	2,300,000	2,300,000
Beer License	1,050	1,300	1,300
Liquor License	6,400	3,600	3,600
Occupation License	13,772	15,000	15,000
Building, Zoning, Demo Bond	99,748	120,000	120,000
Inspection, Other Permits	4,262	4,000	4,000
Dance License	0	0	0
Franchise Tax	426,950	450,000	415,000
Fines & Forfeitures	198,552	175,000	200,000
License Fireworks Stands	4,000	3,000	3,000
Interest on Investments	71,920	350,000	250,000
Interest on Cemetery Investments	790	2,400	100
Tips - Community Building	2,023		2,400
Rent - Building & Equipment	18,894	16,000	16,000
Sale of Cemetery Lots	36,600	30,000	30,000
Cemetery Services & Fees	37,210	40,000	42,000
Fire Contracts	561,122	539,270	553,567
Para - Transit (State)	8,155	5,500	5,500
Taxi Cab coupons	5,615	6,000	6,000
Electric Department Appropriation	1,893,138	1,950,000	1,950,000
Water Department Appropriation	50,510	60,000	60,000
Transfer from Wastewater	80,000	80,000	80,000
Transfer from Solid Waste	50,000	50,000	50,000
CHS Effluent Water	114,451	100,000	100,000
Credit Card Fees	1,253	1,250	1,250
Rental Fees - Community Building	58,104	60,000	60,000
Rental Deposit - Community Building	7,600	20,000	20,000
Beer Sales - Community Building	14,459	15,000	15,000
Liquor Sales - Community Building	0	0	0
Concession Sales - Community Building	476	3,400	1,000
Ambulance Appropriation	436,416	436,416	436,416
Subsidy Rescue Vehicle Runs	10,000	5,000	5,000
Hazmat/Technical Rescue Equipment	15,000	15,000	15,000
In Lieu of Taxes (IRB)	19,670	0	0
Grant Reimbursements	92,957	0	0
Gifts & Bequests	3,248	0	0
VIN Inspections (Police)	24,620	28,000	28,000
Miscellaneous	13,095		
Dog Tag, Impound, Adoption Fees	5,442	4,400	4,400
Animal Cremations	32,341	28,500	30,000
Reimbursed Expenses	203,014	266,800	600,000
ARPA REIMB (Fuel)	0	0	
ARPA REIMB (WAGES & HR)	97,835	235,000	
ARPA REIMB (Tech)	0	60,000	
Neighborhood Revitalization Rebate	0		0

Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,823,476	12,070,129	8,159,895
Resources Available:	17,177,491	17,338,151	13,115,741

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City of McPherson

FUND PAGE - GENERAL[illegible]**CPA Summary**

City of McPherson

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Administration			
Personal Services	625,875	673,135	783,781
Contractual Services	219,670	309,830	325,100
Material & Supplies	11,613	13,200	14,100
Sundry Expenditures	1,534,955	862,031	1,199,173
Capital Outlay	0	0	0
Total	2,392,113	1,858,196	2,322,154
Engineering			
Personal Services	224,543	287,951	278,908
Contractual Services	13,432	6,129	14,925
Material & Supplies	14,608	21,870	22,505
Sundry Expenditures	976	4,150	4,150
Capital Outlay	16,395	7,200	7,200
Total	269,954	327,300	327,688
Law Enforcement			
Personal Services	2,390,943	2,291,800	2,834,778
Contractual Services	450,867	565,026	625,166
Material & Supplies	153,688	174,300	170,500
Sundry Expenditures	96,420	140,446	164,446
Capital Outlay	284,461	632,017	375,313
Total	3,376,379	3,803,589	4,170,203
Fire Department			
Personal Services	1,273,277	1,202,300	1,556,428
Contractual Services	382,503	370,475	382,489
Material & Supplies	96,048	110,321	119,115
Sundry Expenditures	82,691	97,565	102,594
Capital Outlay	546,724	764,024	735,842
Total	2,381,243	2,544,685	2,896,468
Planning & Development			
Personal Services	115,719	123,219	130,642
Contractual Services	26,060	16,268	39,245
Material & Supplies	5,614	8,157	8,371
Sundry Expenditures	5,667	11,825	13,125
Capital Outlay	2,725	4,015	5,031
Total	155,785	163,484	196,414
Street Transfer to Consolidated St. & Hwy.			
Sundry Expenditures-Transfer to Cons	550,000	600,000	650,000
Total	550,000	600,000	650,000
Park			
Personal Services	423,630	447,714	542,730
Contractual Services	196,216	212,305	219,182
Material & Supplies	78,924	82,200	82,200
Sundry Expenditures	5,730	4,300	6,800
Capital Outlay	155,100	151,952	148,861
Total	859,600	898,471	999,773
Cemetery			
Personal Services	157,695	151,198	184,363
Contractual Services	28,657	32,227	34,487
Material & Supplies	13,295	14,600	14,600
Sundry Expenditures	1,799	1,575	2,050
Capital Outlay	58,574	48,739	61,621
Total	260,020	248,339	297,121
Page 1 - Total	10,245,094	10,444,064	11,859,821

City of McPherson

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Inspection			
Personal Services	63,538	65,068	66,358
Contractual Services	1,873	2,895	3,086
Material & Supplies	4,076	10,530	10,450
Sundry Expenditures	182	3,520	3,618
Capital Outlay	2,230	5,794	5,506
Total	71,899	87,807	89,018
Community Building			
Personal Services	4,500	24,000	10,000
Contractual Services	79,048	94,085	94,390
Material & Supplies	12,968	19,500	20,500
Sundry Expenditures	4,205	12,650	11,550
Capital Outlay	5,486	26,972	20,000
Total	106,207	177,207	156,440
Ambulance			
Personal Services	0	0	0
Contractual Services	925,616	1,011,960	1,049,188
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	60,000	60,000	60,000
Total	985,616	1,071,960	1,109,188
Legal and Judicial			
Personal Services	76,110	78,754	81,926
Contractual Services	229,772	237,947	245,292
Material & Supplies	3,364	10,000	5,000
Sundry Expenditures	1,149	1,150	1,200
Capital Outlay	0		
Total	310,395	327,851	333,418
Animal Control			
Personal Services	105,683	163,142	177,454
Contractual Services	49,327	63,408	70,884
Material & Supplies	8,908	13,500	15,500
Sundry Expenditures	7,916	11,466	14,700
Capital Outlay	18,424	21,900	24,900
Total	190,258	273,416	303,438
Page 2 -Total	1,664,375	1,938,241	1,991,502
Page 1 -Total	10,245,094	10,444,064	11,859,821
Grand Total	11,909,469	12,382,305	13,851,323

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

City of McPherson

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	596,323	536,137	468,566
Receipts:			
Ad Valorem Tax	66,179	60,000	xxxxxxxxxxxxxxxx
Delinquent Tax	16,655	1,500	
Motor Vehicle Tax	31,598	7,442	6,305
Recreational Vehicle Tax	630	145	123
16/20M Vehicle Tax	188	23	23
Commercial Vehicle Tax	1,591	392	365
Watercraft Tax	0	36	22
Excise Tax	244	106	39
Bond Proceeds	0	0	0
In lieu of taxes - IRB clients	350	0	0
Special Assessments	394,867	386,220	386,220
Transfer from Sales Tax	1,033,676	728,913	0
Transfer Consolidated Street & Hwy	358,745	360,905	358,961
Reimb Exp Recreation P & I	56,250	60,200	59,000
Transfer from WWT System Surplus	669,525	673,325	671,525
Transfer from WWT M&O	53,313	54,184	48,582
Transfer from Storm Water Utility	622,613	625,582	627,729
Transfer from Capital Improvements	0	0	
Transfer from General (CHS)	87,500	87,500	115,000
Transfer from Sales Tax-Public lands irrigation			220,000
Interest on Idle Funds	0		0
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,393,924	3,046,473	2,493,894
Resources Available:	3,990,247	3,582,610	2,962,460
Expenditures:			
Bond Principal	2,855,000	2,605,000	
Bond Interest	597,608	509,044	
Commission & Postage	1,502		
Special Assessments Delinquencies	0		
Reserve for Bond Premium	0		
Bond Defeasance	0		
Cash Basis Reserve (2024 column)	0		3,026,260
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,454,110	3,114,044	3,026,260
Unencumbered Cash Balance Dec 31	536,137	468,566	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	3,869,101	3,494,718	3,026,260
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,026,260
Tax Required			63,800
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			63,800

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	708,240	713,356	xxxxxxxxxxxxxxxx
Delinquent Tax	36,875		10,000
Motor Vehicle Tax	72,975		74,960
Recreational Vehicle Tax	1,423		1,460
16/20M Vehicle Tax	274		276
Commercial Vehicle Tax	4,187		4,337
Watercraft Tax	0		267
MVL Excise Tax	472		467
In Lieu of taxes - IRB client	3,747		
Interest of Idle Funds	0	96,344	
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	828,193	809,700	91,767
Resources Available:	828,193	809,700	91,767
Expenditures:			
Appropriation Library	828,193	809,700	850,767
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	828,193	809,700	850,767
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	845,376	845,376	850,767
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			850,767
Tax Required			759,000
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			759,000

CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library Employee Benefits	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	148,027	147,025	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,555		
Motor Vehicle Tax	13,106		15,450
Recreational Vehicle Tax	254		301
16/20M Vehicle Tax	42		57
Commercial Vehicle Tax	774		894
Watercraft Tax	0		55
MVL Excise Tax	81		96
In Lieu of taxes - IRB clients	782		5,000
Neighborhood Revitalization Rebate	0	20,075	0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	169,621	167,100	21,853
Resources Available:	169,621	167,100	21,853
Expenditures:			
Appropriation Library Employee Benefits	169,621	167,100	178,353
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	169,621	167,100	178,353
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	173,006	173,006	178,353
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			178,353
		Tax Required	
		156,500	
Delinquent Comp Rate:	0.0%	0	
Amount of 2023 Ad Valorem Tax		156,500	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	372,720	380,363	386,358
Receipts:			
Ad Valorem Tax	49,172	50,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,614	0	
Motor Vehicle Tax	5,149	5,531	5,254
Recreational Vehicle Tax	101	108	102
16/20M Vehicle Tax	20	20	19
Commercial Vehicle Tax	293	319	304
Watercraft Tax	0	0	19
MVL Excise Tax	34	17	33
Appropriation County	50,000	50,000	50,000
Reimbursed Expenses	0		
In lieu of taxes - IRB clients	260		
ARPA Reimbursement	0		
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	107,643	105,995	55,731
Resources Available:	480,363	486,358	442,089
Expenditures:			
Contracted Services	100,000	100,000	495,239
Sundry Expenditures	0		
Capital Outlay	0		
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	100,000	100,000	495,239
Unencumbered Cash Balance Dec 31	380,363	386,358	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	476,900	460,388	495,239
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			495,239
		Tax Required	
		53,150	
Delinquent Comp Rate:	0.0%	0	
Amount of 2023 Ad Valorem Tax		53,150	

CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits-Non Public Safety	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	343,426	268,987	270,699
Receipts:			
Ad Valorem Tax	596,854	741,260	xxxxxxxxxxxxxxxx
Delinquent Tax	32,051	5,549	
Motor Vehicle Tax	56,903	67,154	77,892
Recreational Vehicle Tax	1,137	1,309	1,517
16/20M Vehicle Tax	362	204	287
Commercial Vehicle Tax	2,812	3,541	4,507
Watercraft Tax	0	324	277
MVL Excise Tax	448	188	485
Matching Funds	7,087	0	
In lieu of taxes IRB clients	3,157		
Reimbursed Expenses	10,472	12,000	10,000
Reimbursed Expenses (ARPA)	17,751	35,000	0
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	729,034	866,529	94,965
Resources Available:	1,072,460	1,135,516	365,664
Expenditures:			
Contracted Services	3,976,876	864,817	1,234,148
Reimbursed Expenses	-3,173,403		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	803,473	864,817	1,234,148
Unencumbered Cash Balance Dec 31	268,987	270,699	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	976,524	1,101,379	1,234,148
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			1,234,148
			Tax Required
			868,484
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			868,484

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits- Public Safety	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	417,412	433,093	487,206
Receipts:			
Ad Valorem Tax	1,440,049	1,445,515	xxxxxxxxxxxxxxxx
Delinquent Tax	77,520	13,000	
Motor Vehicle Tax	149,116	162,017	151,896
Recreational Vehicle Tax	2,926	3,159	2,958
16/20M Vehicle Tax	658	492	559
Commercial Vehicle Tax	8,256	9,323	8,789
Watercraft Tax	0	0	541
MVL Excise Tax	1,017	555	946
Matching Funds	0	0	
In lieu of taxes IRB clients	7,617	0	
Reimbursed Expenses	5,524	0	
Reimbursed Expenses (ARPA)	47,014	44,000	
Idle Interest	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,739,697	1,678,061	165,689
Resources Available:	2,157,109	2,111,154	652,895
Expenditures:			
Contracted Services	1,724,016	1,623,948	2,184,043
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,724,016	1,623,948	2,184,043
Unencumbered Cash Balance Dec 31	433,093	487,206	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,106,493	1,993,528	2,184,043
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			2,184,043
			Tax Required
			1,531,148
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			1,531,148

CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Capital Improvements	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,023,931	1,865,781	2,798,006
Receipts:			
Ad Valorem Tax	49,299	50,100	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
MVL Excise Tax			
In Lieu of Taxes - IRB Clients			
Temporary Note Proceeds			
Transfer from General			
Transfer from General-Parks			
Transfer from General-Police			
Transfer from Consolidated Streets			
Transfer from Storm Water Utility			
Transfer from Wastewater M&O			
Transfer from Sales Tax Fund			
Bond Proceeds			
Developer's Share			
Reimbursed expenditures			
Transfer from CID			
Transfer from CIP			
Community Development Block Grant			
Federal & State Program Revenue			
Transfer from Sales Tax			
Special Assessments Prepaid			
	1,049,859	2,634,419	4,857,237
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,099,158	2,684,519	4,857,237
Resources Available:	3,123,089	4,550,300	7,655,243
Expenditures:			
1928 Fire Truck Restoration	19,246	1,752,294	7,856,543
North Fire Station	35		
Wall Park Bank Restoration	428,708		
Community Building Renovation	92,800		
Lakeside Bank Restoration	39,991		
North Frontage Sewer Extension-Ferguson	38,723		
North Frontage Road Extension-Ferguson	504,264		
Police Department-CIP Projects	524		
Transfer to Bond & Interest	0		
Transfer to Storm Water Utility	0		
Transfer to Consolidated Street & Highway	0		
Transfer to Wastewater M&O	0		
CDBG Grant of 2020	3,000		
CDBG Grant of 2021	0		
CDBG Grant of 2022 (Housing)	8,750		
CDBG Grant of 2022 (Walnut Street)	74,836		
Northview Trail TA Grant-Phase 1	333		
Northview Trail TA Grant-Phase 2	5,998		
Public Lands - CIP	31,000		
Erosion Control/Mitigation Projects	9,100		
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,257,308	1,752,294	7,856,543
Unencumbered Cash Balance Dec 31	1,865,781	2,798,006	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,999,181	1,922,722	7,856,543
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,856,543
Tax Required			201,300
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			201,300

City of McPherson

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Consolidated Street & Hwy	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,282,486	3,944,751	2,885,778
Receipts:			
State of Kansas Gas Tax	364,769	363,140	353,400
County Transfers Gas	0	0	0
City Retails Sales Tax	2,041,024	1,700,000	1,700,000
Transfer from General Fund	550,000	600,000	650,000
State Connecting Links	78,890	75,000	75,000
Transfer from Sales Tax	0	0	1,008,000
Reimbursed Expenses	223,519	536,263	140,000
Transfer from CIP	0		
Interest on Idle Funds	0		
Miscellaneous	1,266		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,259,468	3,274,403	3,926,400
Resources Available:	6,541,954	7,219,154	6,812,178
Expenditures:			
Personal Services	398,232	500,858	488,932
Contracted Services	1,429,242	2,858,953	2,917,289
Material & Supplies	182,770	384,950	376,500
Sundry Expenditures	2,208	8,400	2,404,496
Capital Outlay	33,368	15,000	15,000
Transfer to Equipment Fund	137,000	154,310	201,000
Transfer to Capital Improvement	50,000	50,000	50,000
Transfer to Bond & Interest	358,745	360,905	358,961
Sidewalk (ADA Curb)	4,408		
Cash Forward (2024 column)	0		
Miscellaneous	1,230		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,597,203	4,333,376	6,812,178
Unencumbered Cash Balance Dec 31	3,944,751	2,885,778	0
2022/2023/2024 Budget Authority Amount	5,459,059	6,838,859	6,812,178

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Park & Recreation	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	107,220	72,773	81,511
Receipts:			
Local Alcohol Liquor Tax	42,577	43,000	40,000
Local Alcohol Liquor Tax (2022)		10,738	
3	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	42,577	53,738	40,000
Resources Available:	149,797	126,511	121,511
Expenditures:			
Contracted Services	2,355	45,000	43,000
Capital Outlay	74,669		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	77,024	45,000	43,000
Unencumbered Cash Balance Dec 31	72,773	81,511	78,511
2022/2023/2024 Budget Authority Amount	90,533	87,181	43,000

CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol Program	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	145,364	146,043	115,066
Receipts:			
Local Alcohol Liquor Tax	42,577	35,000	35,000
Local Alcohol Liquor Tax(2022)		-21,477	
Reimbursed Expenses	471		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	43,048	13,523	35,000
Resources Available:	188,412	159,566	150,066
Expenditures:			
Personal Services	2,950	3,500	5,000
Contracted Services	34,984	35,000	35,000
Materials & Supplies	4,145	5,000	5,000
Sundry Expenditures	290	1,000	1,000
Capital Outlay	0	0	104,066
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,369	44,500	150,066
Unencumbered Cash Balance Dec 31	146,043	115,066	0
2022/2023/2024 Budget Authority Amount	165,450	166,119	150,066

Adopted Budget

Wastewater M&O	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	4,442,822	4,708,238	1,769,823
Receipts:			
Fines & Penalties	0	0	0
Rent	0	0	0
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	57,966	58,000	58,000
Sale of Grain & Hay	0	0	0
ROW Permit Fees	2,190	4,000	4,000
Sewer Service Fee	2,171,733	2,312,940	2,420,940
Insurance Recoveries	0	0	0
Grease Operating Permits	8,281	8,000	8,000
Sewer Service Connections	0	0	0
Reimbursed Expenses	39,892	25,000	25,000
Transfer from Stormwater Utility	0	0	0
Transfer from CIP fund	0	0	0
Interest on Idle Funds	12,336	15,000	15,000
ARPA reim	0	13,000	0
Miscellaneous	905	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,293,303	2,436,940	2,531,940
Resources Available:	6,736,125	7,145,178	4,301,763
Expenditures:			
Personal Services	332,657	411,840	433,470
Contracted Services	961,459	3,093,498	842,392
Material & Supplies	103,500	158,100	150,100
Sundry Expenditures	764	385,217	252,033
Capital Outlay	240,969	1,192,516	520,000
Wastewater Surplus	0	0	1,975,186
Transfer to General	80,000	80,000	80,000
Transfer to Storm Water Utility	0	0	
Transfer to Bond & Interest	53,313	54,184	48,582
Appropriation KDHE 2015 Projects	249,033	0	
Transfer to Equipment Reserve	3,000	0	
Cash Forward (2024 column)	0		
Miscellaneous	3,192		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,027,887	5,375,355	4,301,763
Unencumbered Cash Balance Dec 31	4,708,238	1,769,823	0
2022/2023/2024 Budget Authority Amount	5,931,014	7,141,186	4,301,763

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CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Recovery	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	554,874	576,571	606,571
Receipts:			
Sewer Recovery	21,697	30,000	30,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,697	30,000	30,000
Resources Available:	576,571	606,571	636,571
Expenditures:			
Capital Outlay	0	0	636,571
Permit Refunds	0	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	636,571
Unencumbered Cash Balance Dec 31	576,571	606,571	0
2022/2023/2024 Budget Authority Amount	587,606	614,874	636,571

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Swimming Pool M&O	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	289,128	251,694	153,193
Receipts:			
Pool Fees	99,063	132,000	135,000
Concessions	26,879	30,000	35,000
Transfer from General Fund	180,000	195,000	200,000
Reimbursed Expenses	2,233	800	800
Interest on Idle Funds	0	1,000	5,000
Miscellaneous	3,925	2,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	312,100	360,800	378,800
Resources Available:	601,228	612,494	531,993
Expenditures:			
Personel Services	0	184,995	216,594
Contracted Services	250,629	171,206	148,310
Material & Supplies	86,068	96,000	71,000
Sundry Expenditures	8,571	7,100	96,089
Capital Outlay	4,266	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	349,534	459,301	531,993
Unencumbered Cash Balance Dec 31	251,694	153,193	0
2022/2023/2024 Budget Authority Amount	628,970	646,227	531,993

CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism & Convention	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	363,796	524,477	684,338
Receipts:			
Booth & Registration Fees	0		
Guest Tax	545,686	575,000	600,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	12,251	9,000	9,100
Trolley Revenue	4,010	3,000	3,000
Grant Revenue	0	0	1,000
Gifts & Bequests	84,178	0	0
Interest on Idle Funds	0	0	0
ARPA Reimb	0	5,500	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	1000	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	646,125	593,500	613,100
Resources Available:	1,009,921	1,117,977	1,297,438
Expenditures:			
Personal Services	165,519	170,000	180,000
Contracted Services	109,390	103,996	114,194
Material & Supplies	18,953	21,150	25,300
Sundry Expenditures	191,582	128,493	967,944
Capital Outlay	0	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	485,444	433,639	1,297,438
Unencumbered Cash Balance Dec 31	524,477	684,338	0
2022/2023/2024 Budget Authority Amount	632,934	872,582	1,297,438

Adopted Budget

Solid Waste collection	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,160,390	2,333,582	2,475,038
Receipts:			
Refuse Collection	1,125,388	1,126,156	1,079,749
Landfill Closure Fee	120,644	125,000	141,085
Reimbursed Expenses	0		
Yard Waste Tags	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,246,032	1,251,156	1,220,834
Resources Available:	3,406,422	3,584,738	3,695,872
Expenditures:			
Contracted Services	1,022,332	1,059,200	1,070,944
Sundry Expenditures	0		
Landfill Mitigation	506	500	500
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0		
Cash Forward (2024 column)	0		2,574,428
Miscellaneous	2		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,072,840	1,109,700	3,695,872
Unencumbered Cash Balance Dec 31	2,333,582	2,475,038	0
2022/2023/2024 Budget Authority Amount	3,311,451	3,483,705	3,695,872

CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Storm Water Utility			
Unencumbered Cash Balance Jan 1	1,268,956	1,183,864	1,479,572
Receipts:			
Storm Water Utility Fees	981,577	1,100,000	1,100,000
Reimbursed Expenses	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	981,577	1,100,000	1,100,000
Resources Available:	2,250,533	2,283,864	2,579,572
Expenditures:			
Personal Services	0	0	0
Contracted Services	429,926	178,709	612,801
Operating Materials	2,690	0	0
Sundry Expenditures	0	625,583	627,729
Transfer to Bond & Interest	622,613	0	
Transfer to Wwaster O&M	0		
Transfer to Capital Improv. Fund	0		
Capital Outlay	11,440		1,339,042
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,066,669	804,292	2,579,572
Unencumbered Cash Balance Dec 31	1,183,864	1,479,572	0
2022/2023/2024 Budget Authority Amount	2,139,520	2,527,808	2,579,572

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Municipal Building			
Unencumbered Cash Balance Jan 1	277,155	296,434	148,771
Receipts:			
Transfer from General Fund	90,000	90,000	90,000
Reimbursed Expenses	20,093	20,000	20,000
Interest on Idle Funds	22,427	1,500	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	132,520	111,500	115,000
Resources Available:	409,675	407,934	263,771
Expenditures:			
Contractual Services	74,446	231,163	95,197
Materials & Supplies	27,297	28,000	29,700
Sundry Expenditures	0		
Capital Outlay	11,498	0	26,000
Cash Forward (2024 column)	0		112,874
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	113,241	259,163	263,771
Unencumbered Cash Balance Dec 31	296,434	148,771	0
2022/2023/2024 Budget Authority Amount	400,141	234,973	263,771

See Tab C

CPA Summary

City of McPherson

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Trust	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	479,629	238,361	238,361
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	238,361	238,361
Expenditures:			
Personal Services	0	0	0
Contracted Services	1,200	0	24,500
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	240,068	0	213,861
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	241,268	0	238,361
Unencumbered Cash Balance Dec 31	238,361	238,361	0
2022/2023/2024 Budget Authority Amount	478,814	466,629	238,361

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Adopted Budget

Municipal Golf Course	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	154,261	201,820	188,800
Receipts:			
Membership Fees	154,285	160,000	160,000
Ten Play Card & Golf Team Fees	13,780	15,500	15,500
Cars Storage Rental Fees	52,849	56,250	56,000
Cart Rental	105,989	95,000	95,000
Trail Fees	4,965	4,570	4,800
Driving Range Revenue	24,117	22,000	22,000
Transfer from General - Appropriation City	50,000	50,000	100,000
Insurance Recoveries	0	0	0
Weekend Green Fees	98,302	85,000	90,000
Weekday Green Fees	100,093	85,000	90,000
Concession Revenue	34,647	30,000	32,000
Beer Sales	64,179	60,000	60,000
Gift Cards	2,922	5,000	5,000
Pro Shop Sales	112,217	90,000	95,000
Reimbursed Expenses	5,627	2,000	2,000
Golf Lessons	11,493	5,000	5,000
Clinics	0	10,000	10,000
ARPA Reimbursement	0	6,300	0
Interest on Idle Funds	0	0	5,000
Miscellaneous	529	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	835,994	782,120	847,800
Resources Available:	990,255	983,940	1,036,600
Expenditures:			
Personal Services	324,458	322,218	357,810
Contracted Services	95,532	112,372	100,686
Material & Supplies	233,377	190,600	211,200
Sundry Expenditures	46,886	36,075	241,426
Capital Outlay	61,758	133,875	125,478
Transfer to Equipment Fund	25,000	0	0
Cash Forward (2024 column)	0		
Miscellaneous	1,424		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	788,435	795,140	1,036,600
Unencumbered Cash Balance Dec 31	201,820	188,800	0
2022/2023/2024 Budget Authority Amount	996,103	996,103	1,036,600

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget CID	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,862	19,232	19,157
Receipts:			
CID Sales Tax	168,278	160,000	180,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	168,278	160,000	180,000
Resources Available:	197,140	179,232	199,157
Expenditures:			
Developer Reimbursement	177,908	160,075	199,157
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	177,908	160,075	199,157
Unencumbered Cash Balance Dec 31	19,232	19,157	0
2022/2023/2024 Budget Authority Amount	161,532	145,825	199,157

See Tab A

See Tab C

City of McPherson

NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Cemetery Endowment		Equipment Reserve		Salthouse Broadway					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	135,369	Cash Balance Jan 1	2,049,955	Cash Balance Jan 1	38,724	Cash Balance Jan 1		Cash Balance Jan 1	2,224,048
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Sale of Cemetery Lot	12,200	Trsf from Con Street	137,000	Interest Received	123				
Gifts & Bequests	0	Trsf from WW OM	3,000						
		Interest on Idle Funds	17,751						
		Insurance Recoveries	69,648						
		Reimbursed Expenses	119,801						
		Trsf From Golf	25,000						
		Trsf from Insurance	637,690						
Total Receipts	12,200	Total Receipts	1,009,890	Total Receipts	123	Total Receipts	0	Total Receipts	0
Resources Available:	147,569	Resources Available:	3,059,845	Resources Available:	38,847	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Transf to General	0	Capital Outlay	2,238,889	Capital Outlay	0	Contracted Services			
Capital Outlay	0					Material & Supplies			
						Capital Outlay			
Total Expenditures	0	Total Expenditures	2,238,889	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	147,569	Cash Balance Dec 31	820,956	Cash Balance Dec 31	38,847	Cash Balance Dec 31	0	Cash Balance Dec 31	0
	rm 5/17		rm 5/17		rm 5/17				

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of
City of McPherson

will meet on August 22, 2023 at 9:00 am at City Hall 400 E. Kansas Ave, McPherson, KS. 67460 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall 400 E. Kansas Ave., McPherson, KS. 67460 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	11,909,469	29.042	12,382,305	28.869	17,159,323	4,043,582	28.056
Debt Service	3,454,110	0.517	3,114,044	0.449	3,026,260	63,800	0.443
Library	828,193	5.531	809,700	5.335	850,767	759,000	5.266
Library Employee Benefits	169,621	1.156	167,100	1.100	178,353	156,500	1.086
Industrial	100,000	0.384	100,000	5.543	495,239	53,150	0.369
Employee Benefits-Non Public	803,473	4.661	864,817	10.809	1,234,148	868,484	6.026
Employee Benefits- Public Safe	1,724,016	11.246	1,623,948	0.374	2,184,043	1,531,148	10.624
Capital Improvements	1,257,308	0.385	1,752,294	0.375	7,856,543	201,300	1.397
Consolidated Street & Hwy	2,597,203		4,333,376		6,812,178		
Special Park & Recreation	77,024		45,000		43,000		
Special Alcohol Program	42,369		44,500		150,066		
Wastewater M&O	2,027,887		5,375,355		4,301,763		
Sewer Recovery					636,571		
Swimming Pool M&O	349,534		459,301		531,993		
Sales Tax Revenue	1,462,384		1,871,448		4,583,293		
Wastewater System Surplus	669,525		673,325		1,410,984		
Tourism & Convention	485,444		433,639		1,297,438		
Solid Waste collection	1,072,840		1,109,700		3,695,872		
Storm Water Utility	1,066,669		804,292		2,579,572		
Municipal Building	113,241		259,163		263,771		
Land Trust	241,268				238,361		
Municipal Golf Course	788,435		795,140		1,036,600		
CID	177,908		160,075		199,157		
Non-Budgeted Funds-A	2,238,889						
Non-Budgeted Funds-B	2,540,058						
Totals	36,196,868	52.922	37,178,522	52.854	60,765,295	7,676,964	53.267
Revenue Neutral Rate**							49.626
Less: Transfers	5,259,270		4,625,873		4,039,490		
Net Expenditure	30,937,598		32,552,649		56,725,805		
Total Tax Levied	5,068,218		7,068,016		XXXXXXXXXXXXXXXX		
Assessed							
Valuation	131,729,579		135,313,645		144,127,905		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	22,000,000		19,390,000		16,820,000		
Revenue Bonds	31,555,000		30,795,000		30,060,000		
Other	1,815,000		0		0		
Lease Purchase Principal	3,492,496		3,278,642		3,068,569		
Total	58,862,496		53,463,642		49,948,569		

*Tax rates are expressed in mills

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

Daniela Rivas

City Official Title: Finance Director/Assistant City Administrator