

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 Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

|  |               | 2024 Adopted Budget |  |  |
|--|---------------|---------------------|--|--|
|  |               | Page No.            | Amount of 2023<br>Budget Authority<br>for Expenditures | Final Tax Rate<br>(County Clerk's<br>Use Only) |
| Table of Contents:                           |               |                     |  |  |
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| Statement of Lease-Purchases                 | 5             |                     |  |  |
| Computation to Determine State Library Grant | 6             |                     |  |  |
| <b>Fund</b>                                  | <b>K.S.A.</b> |                     |  |  |
| 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            |                     |  |  |
|  |               |                     |  |  |
|  |               |                     |  |  |
| <b>Totals</b>                                | 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<br>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@mcpcity.com  
Attest: 2023

*Thomas O'Brien 8/22/23*  
*Gary New 8/22/23*  
*Maryell Dales 8/22/2023*

County Clerk

Governing Body

CPA Summary

City of McPherson

2024

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

| Budgeted Fund<br>for 2023 | Ad Valorem Levy<br>Tax Year 2022 | Allocation for Year 2024 |        |            |          |            |       | Excise  | TOTALS |
|---------------------------|----------------------------------|--------------------------|--------|------------|----------|------------|-------|---------|--------|
|                           |                                  | MVT                      | RVT    | 16/20M Veh | Comm Veh | Watercraft |       |         |        |
| General                   | 3,860,760                        | 405,691                  | 7,901  | 1,492      | 23,475   | 1,444      | 2,527 | 442,530 |        |
| Debt Service              | 60,000                           | 6,305                    | 123    | 23         | 365      | 22         | 39    | 6,877   |        |
| Library                   | 713,356                          | 74,960                   | 1,460  | 276        | 4,337    | 267        | 467   | 81,767  |        |
| Library Employee Benef    | 147,025                          | 15,450                   | 301    | 57         | 894      | 55         | 96    | 16,853  |        |
| Industrial                | 50,000                           | 5,254                    | 102    | 19         | 304      | 19         | 33    | 5,731   |        |
| Employee Benefits-Non     | 741,260                          | 77,892                   | 1,517  | 287        | 4,507    | 277        | 485   | 84,965  |        |
| Employee Benefits- Pub    | 1,445,515                        | 151,896                  | 2,958  | 559        | 8,789    | 541        | 946   | 165,689 |        |
| Capital Improvements      | 50,100                           | 5,265                    | 103    | 19         | 305      | 19         | 33    | 5,744   |        |
|                           |                                  |                          |        |            |          |            |       |         |        |
|                           |                                  |                          |        |            |          |            |       |         |        |
|                           |                                  |                          |        |            |          |            |       |         |        |
|                           |                                  |                          |        |            |          |            |       |         |        |
|                           |                                  |                          |        |            |          |            |       |         |        |
| TOTAL                     | 7,068,016                        | 742,713                  | 14,465 | 2,732      | 42,976   | 2,644      | 4,626 |         |        |

County Treas Motor Vehicle Estimate 742,713

County Treas Recreational Vehicle Estimate 14,465

County Treas 16/20M Vehicle Estimate 2,732

County Treas Commercial Vehicle Tax Estimate 42,976

County Treas Watercraft Tax Estimate 2,644

Motor Vehicle Factor 0.10508

Recreational Vehicle Factor 0.00205

16/20M Vehicle Factor 0.00039

Commercial Vehicle Factor 0.00608

Watercraft Factor 0.00037

**Schedule of Transfers**

| Expenditure<br>Fund Transferred<br>From: | Receipt<br>Fund Transferred<br>To: | Actual<br>Amount for<br>2022 | Current<br>Amount for<br>2023 | Proposed<br>Amount for<br>2024 | Transfers<br>Authorized by<br>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 Sust                   | Debt Service                       | 669,525                      | 673,325                       | 671,525                        | 12-630a                               |
| Municipal Golf Course                    | Equipment Reserve                  | 25,000                       | -                             | -                              | 12-1,117                              |
|  |                                    |                              |                               |                                |                                       |
|  |                                    |                              |                               |                                |                                       |
|  | <b>Totals</b>                      | <b>5,259,270</b>             | <b>4,625,873</b>              | <b>4,039,490</b>               |                                       |
|  | <b>Adjustments</b>                 |                              |                               |                                |                                       |
|  | <b>Adjusted Totals</b>             | <b>5,259,270</b>             | <b>4,625,873</b>              | <b>4,039,490</b>               |                                       |

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

STATEMENT OF INDEBTEDNESS

| Type of<br>Debt<br>General Obligation: | Date<br>of<br>Issue | Date<br>of<br>Retirement | Interest<br>Rate<br>% | Amount<br>Issued | Beginning Amount<br>Outstanding<br>Jan 1, 2023 | Date Due |           |                  | Amount Due       |                  |                  |
|--|---------------------|--------------------------|-----------------------|------------------|--|----------|-----------|------------------|------------------|------------------|------------------|
|  |                     |                          |                       |                  |  | Interest | Principal | Interest         | Principal        | Interest         | Principal        |
| #137 Internal Improvements             | 7/22/2015           | 8/1/2025                 | 2.00-3.00             | 3,750,000        | 450,000  | 2/1-8/1  | 8/1       | 13,500           | 150,000          | 9,000            | 145,000          |
| #138 Internal Improvements             | 7/26/2017           | 8/1/2037                 | 2.00-3.00             | 2,660,000        | 800,000  | 2/1-8/1  | 8/1       | 24,000           | 205,000          | 17,850           | 110,000          |
| #139 Internal Improvements             | 1/1/2018            | 8/1/2030                 | 3.00-4.00             | 9,595,000        | 6,930,000                                      | 2/1-8/1  | 8/1       | 242,513          | 760,000          | 212,113          | 785,000          |
| #140 Internal Improvement              | 8/15/2019           | 8/1/2029                 | 2.00-3.00             | 2,670,000        | 2,145,000                                      | 2/1-8/1  | 8/1       | 58,131           | 100,000          | 54,131           | 100,000          |
| #140 ESCROW                            | 8/15/2019           | 8/1/2029                 | 2.00-3.00             | 235,000          | 225,000  | 2/1-8/1  | 8/1       | 6,094            | 10,000           | 5,694            | 15,000           |
| #141 Internal Improvement              | 8/19/2020           | 8/1/2032                 | 1.50-3.00             | 8,925,000        | 6,270,000                                      | 2/1-8/1  | 8/1       | 170,900          | 1,380,000        | 129,500          | 690,000          |
| <b>Total G.O. Bonds</b>                |                     |                          |                       |                  |  |          |           | <b>515,138</b>   | <b>2,605,000</b> | <b>428,288</b>   | <b>1,845,000</b> |
| Revenue Bonds:                         |                     |                          |                       |                  |  |          |           |                  |                  |                  |                  |
| Water System Refunding &               | 1/14/2021           | 10/1/2051                | 2.00-3.50             | 31,555,000       | 30,060,000                                     | 4/1-10/1 | 10/1      | 761,253          | 1,385,000        | 719,703          | 1,425,000        |
| <b>Total Revenue Bonds</b>             |                     |                          |                       |                  |  |          |           | <b>761,253</b>   | <b>1,385,000</b> | <b>719,703</b>   | <b>1,425,000</b> |
| Other:                                 |                     |                          |                       |                  |  |          |           |                  |                  |                  |                  |
| <b>Total Other</b>                     |                     |                          |                       |                  |  |          |           | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Total Indebtedness</b>              |                     |                          |                       |                  |  |          |           | <b>1,276,391</b> | <b>3,990,000</b> | <b>1,147,991</b> | <b>3,270,900</b> |

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

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

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

**Budgeted Year: 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<br><u>2023</u> | Proposed Year<br><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                          |
|                            | \$0                         | \$0                          |
| <b>TOTAL TAXES</b>         | <b>\$713,356</b>            | <b>\$845,696</b>             |
| 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.

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

| Adopted Budget<br><b>General</b>      | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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 |                   |                   |                   |
| <b>Total Receipts</b>                   | <b>11,823,476</b> | <b>12,070,129</b> | <b>8,159,895</b>  |
| <b>Resources Available:</b>             | <b>17,177,491</b> | <b>17,338,151</b> | <b>13,115,741</b> |

Page No. 7

## City of McPherson

## **FUND PAGE - GENERAL**

## CPA Summary

City of McPherson

2024

| Adopted Budget<br><b>General Fund - Detail Page 1</b> | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                                  |                               |                                   |                                  |
| <b>Administration</b>                                 |                               |                                   |                                  |
| 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                                |
| <b>Total</b>  | <b>2,392,113</b>              | <b>1,858,196</b>                  | <b>2,322,154</b>                 |
| <b>Engineering</b>                                    |                               |                                   |                                  |
| 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                            |
| <b>Total</b>  | <b>269,954</b>                | <b>327,300</b>                    | <b>327,688</b>                   |
| <b>Law Enforcement</b>                                |                               |                                   |                                  |
| 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                          |
| <b>Total</b>  | <b>3,376,379</b>              | <b>3,803,589</b>                  | <b>4,170,203</b>                 |
| <b>Fire Department</b>                                |                               |                                   |                                  |
| 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                          |
| <b>Total</b>  | <b>2,381,243</b>              | <b>2,544,685</b>                  | <b>2,896,468</b>                 |
| <b>Planning &amp; Development</b>                     |                               |                                   |                                  |
| 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                            |
| <b>Total</b>  | <b>155,785</b>                | <b>163,484</b>                    | <b>196,414</b>                   |
| <b>Street Transfer to Consolidated St. &amp; Hwy.</b> |                               |                                   |                                  |
| Sundry Expenditures-Transfer to Cons                  | 550,000                       | 600,000                           | 650,000                          |
| <b>Total</b>  | <b>550,000</b>                | <b>600,000</b>                    | <b>650,000</b>                   |
| <b>Park</b>   |                               |                                   |                                  |
| 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                          |
| <b>Total</b>  | <b>859,600</b>                | <b>898,471</b>                    | <b>999,773</b>                   |
| <b>Cemetery</b>                                       |                               |                                   |                                  |
| 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                           |
| <b>Total</b>  | <b>260,020</b>                | <b>248,339</b>                    | <b>297,121</b>                   |

|                |            |            |            |
|----------------|------------|------------|------------|
| Page 1 - Total | 10,245,094 | 10,444,064 | 11,859,821 |
|----------------|------------|------------|------------|

City of McPherson

2024

| Adopted Budget<br><b>General Fund - Detail Page 2</b> | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                                  |                               |                                   |                                  |
| <b>Inspection</b>                                     |                               |                                   |                                  |
| 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                            |
| <b>Total</b>  | <b>71,899</b>                 | <b>87,807</b>                     | <b>89,018</b>                    |
| <b>Community Building</b>                             |                               |                                   |                                  |
| 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                           |
| <b>Total</b>  | <b>106,207</b>                | <b>177,207</b>                    | <b>156,440</b>                   |
| <b>Ambulance</b>                                      |                               |                                   |                                  |
| 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                           |
| <b>Total</b>  | <b>985,616</b>                | <b>1,071,960</b>                  | <b>1,109,188</b>                 |
| <b>Legal and Judicial</b>                             |                               |                                   |                                  |
| 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                             |                                   |                                  |
| <b>Total</b>  | <b>310,395</b>                | <b>327,851</b>                    | <b>333,418</b>                   |
| <b>Animal Control</b>                                 |                               |                                   |                                  |
| 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                           |
| <b>Total</b>  | <b>190,258</b>                | <b>273,416</b>                    | <b>303,438</b>                   |
| <b>Page 2 -Total</b>                                  | <b>1,664,375</b>              | <b>1,938,241</b>                  | <b>1,991,502</b>                 |
| <b>Page 1 -Total</b>                                  | <b>10,245,094</b>             | <b>10,444,064</b>                 | <b>11,859,821</b>                |
| <b>Grand Total</b>                                    | <b>11,909,469</b>             | <b>12,382,305</b>                 | <b>13,851,323</b>                |

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

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13,851,324

City of McPherson

2024

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

| Adopted Budget<br>Debt Service                  | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1                 | 596,323                       | 536,137                           | 468,566                          |
| Receipts:                                       |                               |                                   |                                  |
| Ad Valorem Tax                                  | 66,179                        | 60,000                            | xxxxxx                           |
| 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         |                               |                                   |                                  |
| <b>Total Receipts</b>                           | <b>3,393,924</b>              | <b>3,046,473</b>                  | <b>2,493,894</b>                 |
| <b>Resources Available:</b>                     | <b>3,399,347</b>              | <b>3,582,110</b>                  | <b>2,962,460</b>                 |
| 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 Defasance                                  | 0                             |                                   |                                  |
| Cash Basis Reserve (2024 column)                | 0                             |                                   | 3,026,260                        |
| Miscellaneous                                   | 0                             |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp         |                               |                                   |                                  |
| <b>Total Expenditures</b>                       | <b>3,454,110</b>              | <b>3,114,044</b>                  | <b>3,026,260</b>                 |
| Unencumbered Cash Balance Dec 31                | 536,137                       | 468,566                           | xxxxxx                           |
| 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<br>Library               | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 0                             | 0                                 | 0                                |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 708,240                       | 713,356                           | xxxxxxxxxxxxxx                   |
| 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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>828,193</b>                | <b>809,700</b>                    | <b>91,767</b>                    |
| <b>Resources Available:</b>             | <b>828,193</b>                | <b>809,700</b>                    | <b>91,767</b>                    |
| Expenditures:                           |                               |                                   |                                  |
| Appropriation Library                   | 828,193                       | 809,700                           | 850,767                          |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>828,193</b>                | <b>809,700</b>                    | <b>850,767</b>                   |
| Unencumbered Cash Balance Dec 31        | 0                             | 0                                 | xxxxxx                           |
| 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<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Library Employee Benefits</b>        |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 0                             | 0                                 | 0                                |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 148,027                       | 147,025                           | xxxxxxxxxxxxxxxxxxxxxx           |
| 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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>169,621</b>                | <b>167,100</b>                    | <b>21,853</b>                    |
| <b>Resources Available:</b>             | <b>169,621</b>                | <b>167,100</b>                    | <b>21,853</b>                    |
| Expenditures:                           |                               |                                   |                                  |
| Appropriation Library Employee Benefits | 169,621                       | 167,100                           | 178,353                          |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2024 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>169,621</b>                | <b>167,100</b>                    | <b>178,353</b>                   |
| Unencumbered Cash Balance Dec 31        | 0                             | 0                                 | xxxxxxxxxxxxxxxxxxxxxx           |
| 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<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Industrial</b>                       |                               |                                   |                                  |
| Unencumbered Cash Balance Jan 1         | 372,720                       | 380,363                           | 386,358                          |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 49,172                        | 50,000                            | xxxxxxxxxxxxxxxxxxxxxx           |
| 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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>107,643</b>                | <b>105,995</b>                    | <b>55,731</b>                    |
| <b>Resources Available:</b>             | <b>480,363</b>                | <b>486,358</b>                    | <b>442,089</b>                   |
| 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 |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>100,000</b>                | <b>100,000</b>                    | <b>495,239</b>                   |
| Unencumbered Cash Balance Dec 31        | 380,363                       | 386,358                           | xxxxxxxxxxxxxxxxxxxxxx           |
| 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           | xxxxxxxxxxxxxxxxxxxx |
| 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 |                  |                   |                      |
| <b>Total Receipts</b>                   | <b>729,034</b>   | <b>866,529</b>    | <b>94,965</b>        |
| <b>Resources Available:</b>             | <b>1,072,460</b> | <b>1,135,516</b>  | <b>365,664</b>       |
| 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 |                  |                   |                      |
| <b>Total Expenditures</b>               | <b>803,473</b>   | <b>864,817</b>    | <b>1,234,148</b>     |
| Unencumbered Cash Balance Dec 31        | 268,987          | 270,699           | xxxxxxxxxxxxxxxxxxxx |
| 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         | xxxxxxxxxxxxxxxxxxxx |
| 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 |                  |                   |                      |
| <b>Total Receipts</b>                   | <b>1,739,697</b> | <b>1,678,061</b>  | <b>165,689</b>       |
| <b>Resources Available:</b>             | <b>2,157,109</b> | <b>2,111,154</b>  | <b>652,895</b>       |
| Expenditures:                           |                  |                   |                      |
| Contracted Services                     | 1,724,016        | 1,623,948         | 2,184,043            |
| Cash Forward (2024 column)              |                  |                   |                      |
| Miscellaneous                           |                  |                   |                      |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                      |
| <b>Total Expenditures</b>               | <b>1,724,016</b> | <b>1,623,948</b>  | <b>2,184,043</b>     |
| Unencumbered Cash Balance Dec 31        | 433,093          | 487,206           | xxxxxxxxxxxxxxxxxxxx |
| 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

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

| Adopted Budget<br><b>Capital Improvements</b> | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1               | 2,023,931                     | 1,865,781                         | 2,798,006                        |
| <b>Receipts:</b>                              |                               |                                   |                                  |
| Ad Valorem Tax                                | 49,299                        | 50,100                            | xxxxxxxxxxxxxxxxxxxx             |
| 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                        |
| <b>Interest on Idle Funds</b>                 |                               |                                   |                                  |
| Neighborhood Revitalization Rebate            | 0                             | 0                                 | 0                                |
| Miscellaneous                                 | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Rec       |                               |                                   |                                  |
| <b>Total Receipts</b>                         | <b>1,099,158</b>              | <b>2,684,519</b>                  | <b>4,857,237</b>                 |
| <b>Resources Available:</b>                   | <b>3,123,089</b>              | <b>4,550,300</b>                  | <b>7,655,243</b>                 |
| <b>Expenditures:</b>                          |                               |                                   |                                  |
| 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       |                               |                                   |                                  |
| <b>Total Expenditures</b>                     | <b>1,257,308</b>              | <b>1,752,294</b>                  | <b>7,856,543</b>                 |
| Unencumbered Cash Balance Dec 31              | 1,865,781                     | 2,798,006                         | xxxxxxxxxxxxxxxxxxxx             |
| 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

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

| Adopted Budget<br><b>Consolidated Street &amp; Hwy</b> | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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 Retail 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                |                               |                                   |                                  |
| <b>Total Receipts</b>                                  | <b>3,259,468</b>              | <b>3,274,403</b>                  | <b>3,926,400</b>                 |
| <b>Resources Available:</b>                            | <b>6,541,954</b>              | <b>7,219,154</b>                  | <b>6,812,178</b>                 |
| 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                |                               |                                   |                                  |
| <b>Total Expenditures</b>                              | <b>2,597,203</b>              | <b>4,333,376</b>                  | <b>6,812,178</b>                 |
| 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

| Special Park & Recreation               | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>42,577</b>                 | <b>53,738</b>                     | <b>40,000</b>                    |
| <b>Resources Available:</b>             | <b>149,797</b>                | <b>126,511</b>                    | <b>121,511</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Contracted Services                     | 2,355                         | 45,000                            | 43,000                           |
| Capital Outlay                          | 74,669                        |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2024 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>77,024</b>                 | <b>45,000</b>                     | <b>43,000</b>                    |
| 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

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

| Adopted Budget                           | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Special Alcohol Program</b>           |                               |                                   |                                  |
| 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                           |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| <b>Miscellaneous</b>                     |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec? |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>43,048</b>                 | <b>13,523</b>                     | <b>35,000</b>                    |
| <b>Resources Available:</b>              | <b>188,412</b>                | <b>159,566</b>                    | <b>150,066</b>                   |
| 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                          |
|  |                               |                                   |                                  |
|  |                               |                                   |                                  |
| <b>Cash Forward (2024 column)</b>        |                               |                                   |                                  |
| <b>Miscellaneous</b>                     |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp? |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>42,369</b>                 | <b>44,500</b>                     | <b>150,066</b>                   |
| 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<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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? |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>2,293,303</b>              | <b>2,436,940</b>                  | <b>2,531,940</b>                 |
| <b>Resources Available:</b>              | <b>6,736,125</b>              | <b>7,145,178</b>                  | <b>4,301,763</b>                 |
| 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 <--plug #              |
| 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? |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>2,027,887</b>              | <b>5,375,355</b>                  | <b>4,301,763</b>                 |
| 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                        |

CPA Summary

City of McPherson

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

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

Adopted Budget

| Swimming Pool M&O                       | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>312,100</b>                | <b>360,800</b>                    | <b>378,800</b>                   |
| <b>Resources Available:</b>             | <b>601,228</b>                | <b>612,494</b>                    | <b>531,993</b>                   |
| 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 |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>349,534</b>                | <b>459,301</b>                    | <b>531,993</b>                   |
| 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

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

| Adopted Budget                          | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Tourism &amp; Convention</b>         |                               |                                   |                                  |
| 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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>646,125</b>                | <b>593,500</b>                    | <b>613,100</b>                   |
| <b>Resources Available:</b>             | <b>1,009,921</b>              | <b>1,117,977</b>                  | <b>1,297,438</b>                 |
| 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 |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>485,444</b>                | <b>433,639</b>                    | <b>1,297,438</b>                 |
| 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<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>1,246,032</b>              | <b>1,251,156</b>                  | <b>1,220,834</b>                 |
| <b>Resources Available:</b>             | <b>3,406,422</b>              | <b>3,584,738</b>                  | <b>3,695,872</b>                 |
| 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 |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>1,072,840</b>              | <b>1,109,700</b>                  | <b>3,695,872</b>                 |
| 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

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

| Adopted Budget                          | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| <b>Storm Water Utility</b>              |                               |                                   |                                  |
| 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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>981,577</b>                | <b>1,100,000</b>                  | <b>1,100,000</b>                 |
| <b>Resources Available:</b>             | <b>2,250,533</b>              | <b>2,283,864</b>                  | <b>2,579,572</b>                 |
| 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 |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>1,066,669</b>              | <b>804,292</b>                    | <b>2,579,572</b>                 |
| 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

| Municipal Building                      | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| 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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>132,520</b>                | <b>111,500</b>                    | <b>115,000</b>                   |
| <b>Resources Available:</b>             | <b>409,675</b>                | <b>407,934</b>                    | <b>263,771</b>                   |
| 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 |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>113,241</b>                | <b>259,163</b>                    | <b>263,771</b>                   |
| 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<br><b>Land Trust</b>     | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>0</b>                      | <b>0</b>                          | <b>0</b>                         |
| <b>Resources Available:</b>             | <b>479,629</b>                | <b>238,361</b>                    | <b>238,361</b>                   |
| 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 <== Plug                 |
| Cash Forward (2024 column)              | 0                             | 0                                 | 0                                |
| Miscellaneous                           | 0                             | 0                                 | 0                                |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>241,268</b>                | <b>0</b>                          | <b>238,361</b>                   |
| Unencumbered Cash Balance Dec 31        | 238,361                       | 238,361                           | 0                                |
| 2022/2023/2024 Budget Authority Amount  | 478,814                       | 466,629                           | 238,361                          |

Adopted Budget

| Adopted Budget<br><b>Municipal Golf Course</b> | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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        |                               |                                   |                                  |
| <b>Total Receipts</b>                          | <b>835,994</b>                | <b>782,120</b>                    | <b>847,800</b>                   |
| <b>Resources Available:</b>                    | <b>990,255</b>                | <b>983,940</b>                    | <b>1,036,600</b>                 |
| 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        |                               |                                   |                                  |
| <b>Total Expenditures</b>                      | <b>788,435</b>                | <b>795,140</b>                    | <b>1,036,600</b>                 |
| 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<br><b>CID</b>            | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>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 |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>168,278</b>                | <b>160,000</b>                    | <b>180,000</b>                   |
| <b>Resources Available:</b>             | <b>197,140</b>                | <b>179,232</b>                    | <b>199,157</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Developer Reimbursement                 | 177,908                       | 160,075                           | 199,157                          |
| Cash Forward (2024 column)              | 0                             |                                   |                                  |
| Miscellaneous                           | 0                             |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>177,908</b>                | <b>160,075</b>                    | <b>199,157</b>                   |
| 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)**  
*(Only the actual budget year for 2022 is reported)*

2024

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       |           |  |
| Cash Balance Jan 1 | 135,369           | Cash Balance Jan 1 | 2,049,355 |  |
|                    |                   | Cash Balance Jan 1 | 38,724    |  |

Receipts:

|                      | Receipts: | Receipts:              |           |                      |
|----------------------|-----------|------------------------|-----------|----------------------|
| Sale of Cemetery Lot | 12,200    | Trsf from Con Street   | 137,000   | Interest Received    |
| 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       |
| Resources Available: | 147,569   | Resources Available:   | 3,059,345 | Resources Available: |

Expenditures:

|                     | Expenditures: | Expenditures:       |           |                     |
|---------------------|---------------|---------------------|-----------|---------------------|
| Transf to General   | 0             | Capital Outlay      | 2,238,889 | Capital Outlay      |
| Capital Outlay      | 0             |                     |           | Contracted Services |
|                     |               |                     |           | Material & Supplies |
|                     |               |                     |           | Capital Outlay      |
|                     |               |                     |           |                     |
|                     |               |                     |           |                     |
|                     |               |                     |           |                     |
| Total Expenditures  | 0             | Total Expenditures  | 2,238,889 | Total Expenditures  |
| Cash Balance Dec 31 | 147,569       | Cash Balance Dec 31 | 820,956   | Cash Balance Dec 31 |
|                     |               |                     | rm 517    | rm 517              |

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

**CPA Summary**

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2022 is reported)*

**Non-Budgeted Funds-B**

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

| Forfeited Property Policy |              | Community Development |   | Insurance Proceeds     |           | Federal Grant          |           | State and Local Grant |           |
|---------------------------|--------------|-----------------------|---|------------------------|-----------|------------------------|-----------|-----------------------|-----------|
| Unencumbered              | Unencumbered |                       |   |                        |           |                        |           |                       |           |
| Cash Balance Jan 1        | 19,404       | Cash Balance Jan 1    | 0 | Unencumbered           | 716,779   | Unencumbered           | 996,614   | Unencumbered          | Total     |
| Receipts:                 |              |                       |   | Cash Balance Jan 1     |           | Cash Balance Jan 1     |           | Cash Balance Jan 1    |           |
| Forfeited Property Policy | 4,859        | Insurance Receipts    | 0 | Reimbursed expenditure | 1,334,732 | Federal Appropriations | 996,614   | State Appropriations  | 248,198   |
|                           |              |                       |   |                        |           |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
| Total Receipts            | 4,859        | Total Receipts        | 0 | Total Receipts         | 1,334,732 | Total Receipts         | 996,614   | Total Receipts        | 248,198   |
| Resources Available:      | 24,263       | Resources Available:  | 0 | Resources Available:   | 2,051,511 | Resources Available:   | 1,993,228 | Resources Available:  | 248,198   |
| Expenditures:             |              | Expenditures:         |   | Expenditures:          |           | Expenditures:          |           | Expenditures:         |           |
| Drug Enforcement          | 5,358        | Insurance Payout      | 0 | Contractual Services   | 1,213,791 | Projects               | 555,566   | Projects              | 20,000    |
|                           |              |                       |   | Insurance Recovery     | 745,343   |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
|                           |              |                       |   |                        |           |                        |           |                       |           |
| Total Expenditures        | 5,358        | Total Expenditures    | 0 | Total Expenditures     | 1,959,134 | Total Expenditures     | 555,566   | Total Expenditures    | 254,0358  |
| Cash Balance Dec 31       | 18,905       | Cash Balance Dec 31   | 0 | Cash Balance Dec 31    | 92,377    | Cash Balance Dec 31    | 1,437,662 | Cash Balance Dec 31   | 1,777,142 |
|                           |              |                       |   |                        |           |                        | rm 517    |                       | 1,777,142 |

\*\* 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

\*Tax rates are expressed in mills.

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

*\*\*Revenue Neutral Rate as defined by KSA 79-2900*

Daniela Rivas

City Official Title: Finance Director/Assistant City Administrator