

2026

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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	18,231,690	3,841,576	
Debt Service	10-113	8	3,244,534	362,636	
Library	12-1220	8	860,000	769,404	
Library Employee Benefits	12-1220	9	195,000	171,649	
Industrial	12-1617	9	509,124	50,000	
Employee Benefits-Non Public S.	12-16	10	1,403,264	900,948	
Employee Benefits- Public Safety	12-16	10	2,750,756	1,990,794	
Capital Improvements	12-1,118	11	6,563,173	200,000	
		11			
Consolidated Street & Hwy		12	8,685,200		
Special Park & Recreation		12	100,000		
Special Alcohol Program		13	152,070		
Wastewater M&O		13	7,445,516		
Sewer Recovery		14	676,843		
Swimming Pool M&O		14	629,288		
Sales Tax Revenue		15	3,407,981		
Wastewater System Surplus		15	1,451,724		
Tourism & Convention		16	1,287,899		
Solid Waste collection		16	3,954,154		
Storm Water Utility		17	2,705,789		
Municipal Building		17	240,532		
Land Bank		18	36,448		
Municipal Golf Course		18	1,558,669		
CID		19	296,587		
		19			
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals	xxxxx		66,386,241	8,287,007	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice		23			
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 52.051
Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:
Richard Miller
Lisa Faust
Address:
400 E. Kansas Ave, PO Box 1008
McPherson, KS 67460
Email:
richardm@mcpcity.com
Attest: _____, 2025

Thomas A Brown, Mayor
City Manager
Larry E Queen
Governing Body

County Clerk

CPA Summary

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026					TOTALS	
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft		
General	3,301,215	329,272	5,805	1,129	16,693	495	2,589	
Debt Service	274,096	27,339	482	94	1,386	41	215	
Library	747,419	74,549	1,314	255	3,780	112	586	
Library Employee Benef	170,174	16,974	299	58	861	26	133	
Industrial	50,000	4,987	88	17	253	8	39	
Employee Benefits-Non	1,191,292	118,822	2,095	407	6,024	179	934	
Employee Benefits- Pub	2,073,323	206,798	3,646	708	10,484	311	1,626	
Capital Improvements	200,000	19,948	352	68	1,011	30	157	
TOTAL	8,007,519	798,689	14,081	2,736	40,492	1,202	6,279	863,479
								863,479

County Treas Motor Vehicle Estimate

798,689

County Treas Recreational Vehicle Estimate

14,081

County Treas 16/20M Vehicle Estimate

2,736

County Treas Commercial Vehicle Tax Estimate

40,492

County Treas Watercraft Tax Estimate

1,202

Motor Vehicle Factor

0.09974

Recreational Vehicle Factor

0.00176

16/20M Vehicle Factor

0.00034

Commercial Vehicle Factor

0.00506

Watercraft Factor

0.00015

Schedule of Transfers

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due	Amount Due 2025			Amount Due 2026	
							Interest	Principal	Interest	Principal	Interest
General Obligation:											
#137 Internal Improvements	7/22/2015	8/1/2025	2.00-3.00	3,750,000	155,000	2/1-8/1	8/1	4,650	155,000	0	0
#138 Internal Improvements	7/26/2017	8/1/2037	2.00-3.00	2,660,000	485,000	2/1-8/1	8/1	14,550	100,000	11,550	80,000
#139 Internal Improvements	11/1/2018	8/1/2030	3.00-4.00	9,595,000	5,385,000	2/1-8/1	8/1	180,713	820,000	147,912	855,000
#140 Internal Improvement	8/15/2019	8/1/2029	2.00-3.00	2,670,000	1,945,000	2/1-8/1	8/1	50,131	105,000	45,931	110,000
#140 ESCROW	8/15/2019	8/1/2029	2.00-3.00	235,000	204,226	2/1-8/1	8/1	5,094	15,000	4,494	10,000
#141 Internal Improvement	8/19/2020	8/1/2032	1.50-3.00	8,925,000	4,200,000	2/1-8/1	8/1	108,800	710,000	87,500	735,000
Total G.O. Bonds					12,374,226		363,938	1,905,000	297,387	1,790,000	
Revenue Bonds:											
Water System Refunding &	1/14/2021	10/1/2051	2.00-3.50	31,555,000	27,250,000	4/1-10/1	10/1	676,953	1,475,000	632,703	1,515,000
Total Revenue Bonds					27,250,000		676,953	1,475,000	632,703	1,515,000	
Other:											
Temp Note 2024-A	7/1/2024	6/30/2029	4.00	1,200,000	1,200,000	2/1-8/1	8/1	48,000	280,000	36,800	295,000
North Fire Station											
Temp Note 2024-B	10/1/2024	6/1/2025	4.00	3,000,000	3,000,000	4/29	NA	80,000	3,000,000	0	0
Golf Course Irrigation											
Total Other											
Total Indebtedness							128,000	3,280,000	36,800	295,000	
							1,168,391	6,660,000	966,890	3,600,000	

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

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

Budgeted Year: 2026

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 <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem	\$747,419	\$769,404
Delinquent Tax	\$10,000	\$10,000
Motor Vehicle Tax	\$92,076	\$74,549
Recreational Vehicle Tax	\$1,324	\$1,314
16/20M Vehicle Tax	\$304	\$255
TOTAL TAXES	<u>\$851,123</u>	<u>\$855,522</u>
Difference in Total Taxes:	\$4,399	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$150,515,030	\$155,660,884
Did Assessed Valuation Decrease?	No	
Levy Rate	5.024	4.943
Difference in Levy Rate:	(0.081)	
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

City of McPherson

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,004,720	7,098,327	4,901,070
Receipts:			
Ad Valorem Tax	3,979,240	3,301,215	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	57,249	0	0
Motor Vehicle Tax	427,101	425,000	329,272
Recreational Vehicle Tax	7,426	7,051	5,805
16/20M Vehicle Tax	1,817	1,617	1,129
Commercial Vehicle Tax	21,550	22,181	16,693
Watercraft Tax	0	1,338	495
Gross Earning (Intangible) Tax	0	0	0
RHID Receipts	206,876	203,350	206,000
Excise Tax	2,800	2,467	2,500
Local Alcoholic Liquor	38,915	44,492	42,500
In Lieu of Taxes	62,335	55,000	55,000
Retail Sales Tax	2,789,565	2,900,000	2,900,000
Beer License	1,510	1,200	1,300
Liquor License	7,050	4,500	5,000
Occupation License	13,006	15,000	15,000
Building, Zoning, Demo Bond	49,425	75,000	100,000
Inspection, Other Permits	3,112	4,000	4,000
Dance License	0	0	0
Franchise Tax	394,478	500,000	500,000
Finns & Forfeitures	209,339	200,000	200,000
License Fireworks Stands	3,500	3,500	3,500
Interest on Cemetery Investments	71	100	100
Rent - Building & Equipment	20,735	20,000	20,000
Sale of Cemetery Lots	25,688	25,500	25,500
Cemetery Services & Fees	43,635	40,000	40,000
Fire Contracts	558,407	563,837	572,000
Para - Transit (State)	13,141	9,000	9,000
Taxi Cab coupons	8,610	7,000	8,000
Electric Department Appropriation	2,157,813	2,200,000	2,200,000
Water Department Appropriation	61,300	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	100,000	100,000	100,000
Credit Card Fees	1,076	1,250	1,250
Community Building Receipts	104,201	93,400	98,000
Ambulance Appropriation	441,416	450,000	450,000
Subsidy Rescue Vehicle Runs	5,000	5,000	5,000
Hazmat/Technical Rescue Equipment	15,000	15,000	15,000
In Lieu of Taxes (IRB)	21,289	25,000	0
Grant Reimbursements	80,327	100,000	0
Gifts & Bequests	4,236	5,000	0
VIN Inspections (Police)	28,920	25,000	25,000
Dog Tag, Impound, Adoption Fees	18,107	6,500	10,000
Animal Cremations	33,705	30,000	32,000
Reimbursed Expenses	248,127	400,000	300,000
Reimbursed Museum Loan/Trsf frm Sales	650,885	0	
Interest on Idle Funds	1,405,175	1,000,000	1,000,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,975		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,457,133	13,078,498	9,489,044
Resources Available:	20,461,853	20,176,825	14,390,114

City of McPherson

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	20,461,853	20,176,825	14,390,114
Expenditures:			
Administration	2,656,254	2,828,289	2,987,752
Engineering	327,399	364,125	398,903
Law Enforcement	3,639,266	4,392,084	4,742,899
Fire Department	2,688,615	3,129,778	3,533,731
Planning & Development (Sanitation)	198,612	198,081	243,195
Street Transfer to Consolidated St. & Hwy.	650,000	700,000	0
Park	1,025,498	1,092,860	1,164,864
Cemetery	253,615	298,909	353,127
Inspection	78,068	90,351	91,745
Community Building	127,973	140,188	159,688
Ambulance	1,119,905	1,293,483	1,198,127
Legal and Judicial	327,391	436,069	430,898
Animal Control	270,930	311,538	346,219
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	13,363,526	15,275,755	15,651,148
Contingency for Storm			2,580,542
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,363,526	15,275,755	18,231,690
Unencumbered Cash Balance Dec 31	7,098,327	4,901,070	XXXXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	17,159,323	18,312,594	18,231,690
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,231,690
Tax Required			3,841,576
Delinquent Comp Rate:	0.0%		0
Amount of 2025 Ad Valorem Tax			3,841,576

CPA Summary

City of McPherson

2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Personal Services	693,942	810,309	1,001,288
Contractual Services	402,933	593,514	619,916
Materials & Supplies	10,010	9,194	12,000
Sundry Expenditures	884,369	700,272	639,548
Capital Outlay	665,000	715,000	715,000
Total	2,656,254	2,828,289	2,987,752
Engineering			
Personal Services	277,972	317,107	333,175
Contractual Services	22,877	12,188	22,548
Materials & Supplies	16,205	19,880	25,780
Sundry Expenditures	3,145	4,150	4,400
Capital Outlay	7,200	10,800	13,000
Total	327,399	364,125	398,903
Law Enforcement			
Personal Services	2,508,627	3,122,076	3,461,209
Contractual Services	526,573	638,562	640,994
Materials & Supplies	107,651	145,000	157,000
Sundry Expenditures	131,961	156,946	161,446
Capital Outlay	364,454	329,500	322,250
Total	3,639,266	4,392,084	4,742,899
Fire Department			
Personal Services	1,476,706	1,812,694	2,195,528
Contractual Services	418,623	434,886	479,503
Materials & Supplies	71,397	108,850	113,850
Sundry Expenditures	62,788	74,850	74,850
Capital Outlay	659,101	698,498	670,000
Total	2,688,615	3,129,778	3,533,731
Planning & Development (Sanitation)			
Personal Services	132,915	146,407	147,937
Contractual Services	47,738	34,760	40,233
Materials & Supplies	8,204	9,154	11,550
Sundry Expenditures	5,255	3,125	38,975
Capital Outlay	4,500	4,635	4,500
Total	198,612	198,081	243,195
Street Transfer to Consolidated St. & Hwy.			
General Fund Transfer to Street & Hwy.	650,000	700,000	0
Total	650,000	700,000	0
Park			
Personal Services	536,849	615,701	653,295
Contractual Services	193,856	211,498	220,367
Materials & Supplies	125,283	109,000	125,000
Sundry Expenditures	5,230	7,800	10,700
Capital Outlay	164,280	148,861	155,502
Total	1,025,498	1,092,860	1,164,864
Cemetery			
Personal Services	149,886	181,725	184,898
Contractual Services	31,760	34,534	36,739
Materials & Supplies	10,641	13,600	14,100
Sundry Expenditures	1,757	2,050	2,550
Capital Outlay	59,571	67,000	114,840
Total	253,615	298,909	353,127
Page 1 - Total	11,439,259	13,004,126	13,424,471

City of McPherson

2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Inspection			
Personal Services	67,146	73,801	73,357
Contractual Services	1,988	3,373	3,561
Material & Supplies	3,428	5,778	5,602
Sundry Expenditures	0	1,728	3,225
Capital Outlay	5,506	5,671	6,000
Total	78,068	90,351	91,745
Community Building			
Personal Services	5,880	6,000	13,000
Contractual Services	75,784	88,146	95,173
Material & Supplies	19,191	19,300	21,350
Sundry Expenditures	6,818	5,450	6,050
Capital Outlay	20,300	21,292	24,115
Total	127,973	140,188	159,688
Ambulance			
Personal Services	0	0	
Contractual Services	1,059,905	1,043,483	1,098,127
Material & Supplies	0	0	
Sundry Expenditures	0	0	
Capital Outlay	60,000	250,000	100,000
Total	1,119,905	1,293,483	1,198,127
Legal and Judicial			
Personal Services	78,906	87,604	107,755
Contractual Services	239,233	268,815	306,358
Material & Supplies	6,141	6,000	6,600
Sundry Expenditures	1,611	2,150	2,150
Capital Outlay	1,500	71,500	8,035
Total	327,391	436,069	430,898
Animal Control			
Personal Services	148,884	165,126	189,056
Contractual Services	59,110	67,412	70,063
Material & Supplies	25,183	19,300	19,800
Sundry Expenditures	12,285	15,200	17,300
Capital Outlay	25,468	44,500	50,000
Total	270,930	311,538	346,219
Page 2 - Total	1,924,267	2,271,629	2,226,677
Page 1 - Total	11,439,259	13,004,126	13,424,471
Grand Total	13,363,526	15,275,755	15,651,148

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

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City of McPherson

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	454,784	431,418	311,030
Receipts:			
Ad Valorem Tax	62,808	274,096	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,451	0	
Motor Vehicle Tax	6,792	7,740	27,339
Recreational Vehicle Tax	119	111	482
16/20M Vehicle Tax	34	26	94
Commercial Vehicle Tax	336	350	1,386
Watercraft Tax	0	0	41
MVL Excise Tax	46	39	215
Bond Proceeds	0	0	0
In Lieu of Taxes - IRB client	336	0	0
Special Assessments	405,508	304,205	272,276
Transfer from Sales Tax	0	0	0
Transfer Consolidated Street & Hwy	358,961	360,257	361,049
Reimb Exp Recreation P & I	59,000	57,400	55,800
Transfer from WWT System Surplus	671,525	669,725	671,575
Transfer from WWT M&O	48,582	54,326	54,997
Transfer from Storm Water Utility	627,729	624,288	625,025
Transfer from Capital Improvements	0	0	0
Transfer from General (CHS)	0	115,000	115,000
Transfer from Sales Tax-Public lands irrig	0	0	385,589
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,243,227	2,467,563	2,570,868
Resources Available:	2,698,011	2,898,981	2,881,898
Expenditures:			
Bond Principal	1,830,000	1,890,000	2,005,000
Bond Interest	422,593	364,469	482,734
Temp. Note 2024A (North Fire Station)	0	328,000	331,800
Commission & Postage	14,000	0	0
Special Assessments Delinquencies	0	0	0
Reserve for Bond Premium	0	0	0
Bond Defeasance	0	0	0
Cash Reserve (2026 column)		425,000	
Miscellaneous		5,482	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,266,593	2,587,951	3,244,534
Unencumbered Cash Balance Dec 31	431,418	311,030	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amtoun	3,026,260	3,402,469	3,244,534
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		3,244,534	
Tax Required		362,636	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		362,636	

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Library			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	746,975	747,419	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,776	10,000	10,000
Motor Vehicle Tax	79,304	92,076	74,549
Recreational Vehicle Tax	1,380	1,324	1,314
16/20M Vehicle Tax	347	304	255
Commercial Vehicle Tax	3,985	4,163	3,780
Watercraft Tax	0	251	112
MVL Excise Tax	524	463	586
In Lieu of Taxes - IRB Client	3,996	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	847,287	856,000	90,596
Resources Available:	847,287	856,000	90,596
Expenditures:			
Appropriation Library	847,287	856,000	860,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	847,287	856,000	860,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amtoun	850,767	856,000	860,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		860,000	
Tax Required		769,404	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		769,404	

CPA Summary

City of McPherson

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	153,937	170,174	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,195	5,000	5,000
Motor Vehicle Tax	16,387	18,985	16,974
Recreational Vehicle Tax	285	273	299
16/20M Vehicle Tax	72	63	58
Commercial Vehicle Tax	822	858	861
Watercraft Tax	0	52	26
MVL Excise Tax	109	95	133
In Lieu of Taxes - IRB Client	824	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	174,631	195,500	23,351
Resources Available:	174,631	195,500	23,351
Expenditures:			
Appropriation Library	174,631	195,500	195,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	174,631	195,500	195,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	178,353	195,500	195,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		195,000	
Tax Required		171,649	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		171,649	

Adopted Budget Industrial	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	386,452	395,765	402,669
Receipts:			
Ad Valorem Tax	52,293	50,000	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	752	0	1,067
Motor Vehicle Tax	5,551	6,448	4,987
Recreational Vehicle Tax	97	93	88
16/20M Vehicle Tax	24	21	17
Commercial Vehicle Tax	279	292	253
Watercraft Tax	0	18	8
MVL Excise Tax	37	32	35
In Lieu of Taxes - IRB Client	280	0	0
Appropriation from County	50,000	50,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	109,313	106,904	56,455
Resources Available:	495,765	502,669	459,124
Expenditures:			
Contracted Services	100,000	100,000	100,000
Sundry Expenditures	0	0	26,000
Capital Outlay	0	0	383,124
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	100,000	100,000	509,124
Unencumbered Cash Balance Dec 31	395,765	402,669	xxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	495,239	502,237	509,124
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		509,124	
Tax Required		50,000	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		50,000	

CPA Summary

City of McPherson

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Employee Benefits-Non Public Safety			
Unencumbered Cash Balance Jan 1	224,751	289,005	363,855
Receipts:			
Ad Valorem Tax	854,648	1,191,292	XXXXXX
Delinquent Tax	10,304	0	0
Motor Vehicle Tax	79,910	84,000	118,822
Recreational Vehicle Tax	1,380	1,514	2,095
16/20M Vehicle Tax	294	347	407
Commercial Vehicle Tax	4,126	4,764	6,024
Watercraft Tax	0	287	179
MVL Excise Tax	501	530	934
Matching Funds	7,744	0	0
In Lieu of Taxes - IRB Client	4,572	0	0
Reimbursed Expenses	6,992	10,000	10,000
Reimbursed Expenses (ARPA)	130,266	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec?			
Total Receipts	1,100,737	1,292,734	138,461
Resources Available:	1,325,488	1,581,739	502,316
Expenditures:			
Contracted Services	4,482,827	1,217,884	1,403,264
Reimbursed Expenses	-3,446,630		
Cash Reserve (2026 column)			
Miscellaneous	286		
Does miscellaneous exceed 10% Total Ex?			
Total Expenditures	1,036,483	1,217,884	1,403,264
Unencumbered Cash Balance Dec 31	289,005	363,855	XXXXXX
2024/2025/2026 Budget Authority Amount	1,234,148	1,325,356	1,403,264
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		1,403,264	
Tax Required		900,948	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		900,948	

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Employee Benefits- Public Safety			
Unencumbered Cash Balance Jan 1	265,404	295,672	523,389
Receipts:			
Ad Valorem Tax	1,506,707	2,073,323	XXXXXX
Delinquent Tax	21,718	0	0
Motor Vehicle Tax	160,766	185,747	206,798
Recreational Vehicle Tax	2,799	2,670	3,646
16/20M Vehicle Tax	707	612	708
Commercial Vehicle Tax	8,073	8,399	10,484
Watercraft Tax	0	507	311
MVL Excise Tax	1,064	934	1,626
In Lieu of Taxes - IRB Client	8,061	8,000	8,000
Reimbursed Expense	7,370	5,000	5,000
ARPA Reimbursement	179,892	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec?			
Total Receipts	1,897,157	2,285,192	236,573
Resources Available:	2,162,561	2,580,864	759,962
Expenditures:			
Contracted Services	1,866,889	2,057,475	2,750,756
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex?			
Total Expenditures	1,866,889	2,057,475	2,750,756
Unencumbered Cash Balance Dec 31	295,672	523,389	XXXXXX
2024/2025/2026 Budget Authority Amount	2,184,043	2,628,295	2,750,756
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		2,750,756	
Tax Required		1,990,794	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		1,990,794	

CPA Summary

City of McPherson

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Capital Improvements			
Unencumbered Cash Balance Jan 1	4,688,587	5,063,631	5,426,607
Receipts:			
Ad Valorem Tax	198,098	200,000	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,124	0	0
Motor Vehicle Tax	5,566	24,420	19,948
Recreational Vehicle Tax	97	351	352
16/20M Vehicle Tax	24	80	68
Commercial Vehicle Tax	280	1,104	1,011
Watercraft Tax	0	67	30
MVL Excise Tax	37	123	157
In Lieu of Taxes - IRB Client	1,060	0	0
Temporary Note Proceeds	4,200,000	0	
Transfer from General	662,500	222,500	210,000
Transfer from Federal Funds	660,000		
Transfer from Land Bank	200,000		
Transfer from Consolidated Streets	1,218,243	1,050,000	50,000
Transfer from Storm Water Utility	807,750		
Transfer from Wastewater M&O	0		
Transfer from State & Local Grant	0		
Transfer from Sales Tax Fund	304,584	640,595	555,000
Transfer from General to Child Daycare Proj		200,000	100,000
Bond Proceeds GO#142 (Veranda West Paving & SSD)			
Bond Proceeds GO#142 (TCGC Irrigation)			
Developer's Share	2,033,045		
Reimbursed expenditures			
Community Development Block Grant			
Special Assessments Prepaid			
Private Donations		50,000	
MRC Contribution-Challenger Park			
Transfer from Insurance Recovery Funds	52,544		
Interest on Idle Funds	68,272		
Federal/State Appropriation	1,005,940		
Neighborhood Revitalization Rebate		0	
Miscellaneous	749		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,419,913	2,389,240	936,566
Resources Available:	16,108,500	7,452,871	6,363,173
Expenditures:			
1928 Fire Truck Restoration	1,595		
North Fire Station	3,769,600		
Challenger Park-Pickle Ball Courts	214,336		
Lakeside Bank Restoration	807,697		
Bandshell Renovation	0	0	200,000
Police Department-CIP Projects	80,555	0	20,000
Police Department - Police Headquarters	201,474	342,071	0
Transfer to Bond & Interest			
Transfer to Storm Water Utility			
Transfer to Consolidated Street & Highway			
Transfer to Wastewater M&O			
CDBG Grant of 2020	0		
CDBG Grant of 2022 (Housing)	66,001		
CDBG Grant of 2022 (Walnut Street)	0		
Northview Trail TA Grant-Phase 2	44,275	309,000	0
Public Lands CIP - General Fund	92,443	176,324	125,000
Public Lands CIP - Sales Tax	0	0	467,088
Public Works CIP - Street & Hwy	0	0	500,000
Erosion Control/Mitigation Projects	0		
Barnstormers West Field Paving	0		
SSD #174A & SSD #185-2	14,370		
The Veranda Paving & Sewer Improv. Dis	66,621		
Veranda West SSD #190A	61,648		
North Frontage Road Extension	0		
Euclid-Elm Street Storm Sewer	998,388	803,184	0
Tulip Street and Sanitary Improvements	0		312,100
Hickory Street Drainage	8,957	78,575	1,323,423
Autumnwood Dr. Paving Improvements	73,139		
Hulse Street Drainage	0		
Transfer to Equipment Fund	0		
Golf Course Projects	2,798,545	117,110	0
Deerfield Estates South Street	1,126,896		
Deerfield Estates South SSD	614,329		
Northview Multi-Use Trail	4,000		
Future Projects	0		3,515,562
Child Daycare Project		200,000	100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	11,044,869	2,026,264	6,563,173
Unencumbered Cash Balance Dec 31	5,063,631	5,426,607	XXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	12,896,054	9,624,939	6,563,173
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance		6,563,173	
Tax Required		200,000	
Delinquent Comp Rate:	0.0%	0	
Amount of 2025 Ad Valorem Tax		200,000	

City of McPherson

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Consolidated Street & Hwy	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,104,833	4,671,195	4,115,070
Receipts:			
State of Kansas Gas Tax	377,453	354,670	354,670
County Transfers Gas	0	0	0
City Retail Sales Tax	2,209,968	2,223,394	2,300,000
Transfer from General Fund	650,000	700,000	0
State Connecting Links	100,839	193,000	193,000
Transfer from Sales Tax	634,759	1,000,000	1,550,000
Reimbursed Expenses	410,946	150,000	175,000
Transfer from CIP	0	0	
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,383,965	4,621,064	4,572,670
Resources Available:	8,488,798	9,292,259	8,687,740
Expenditures:			
Personal Services	457,979	618,218	637,431
Contracted Services	1,352,770	2,660,213	4,231,114
Material & Supplies	214,668	228,500	268,500
Sundry Expenditures	4,156	5,000	5,000
Capital Outlay	1,475	0	0
Transfer to Equipment Fund	201,000	244,000	246,000
Transfer to Capital Improvement	1,218,243	1,050,000	1,050,000
Transfer to Bond & Interest	358,961	360,258	361,049
Sidewalk (ADA Curb)	7,251	10,000	15,000
Cash Reserve (2026 column)			1,870,006
Miscellaneous	1,100	1,000	1,100
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	3,817,603	5,177,189	8,685,200
Unencumbered Cash Balance Dec 31	4,671,195	4,115,070	2,540
2024/2025/2026 Budget Authority Amount	6,812,178	8,376,445	8,685,200

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	73,964	85,854	100,854
Receipts:			
Local Alcohol Liquor Tax	38,915	40,000	40,000
Interest on Idle Funds			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,915	40,000	40,000
Resources Available:	112,879	125,854	140,854
Expenditures:			
Contracted Services	0	0	0
Capital Outlay	27,025	25,000	100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	27,025	25,000	100,000
Unencumbered Cash Balance Dec 31	85,854	100,854	40,854
2024/2025/2026 Budget Authority Amount	43,000	115,184	100,000

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City of McPherson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Special Alcohol Program			
Unencumbered Cash Balance Jan 1	143,170	127,070	112,070
Receipts:			
Local Alcohol Liquor Tax	38,916	40,000	40,000
Reimbursed Expenses	236	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec?			
Total Receipts	39,152	40,000	40,000
Resources Available:	182,322	167,070	152,070
Expenditures:			
Personal Services	4,947	5,000	5,000
Contracted Services	50,000	45,000	45,000
Materials & Supplies	86	4,000	4,000
Sundry Expenditures	219	1,000	1,000
Capital Outlay	0	0	97,070
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp?			
Total Expenditures	55,252	55,000	152,070
Unencumbered Cash Balance Dec 31	127,070	112,070	0
2024/2025/2026 Budget Authority Amount	150,066	155,462	152,070

Adopted Budget

Wastewater M&O	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,384,779	2,826,192	3,873,647
Receipts:			
Fines & Penalties	0	0	0
Rent	0	0	0
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	0	0	0
Sale of Grain & Hay	30,259	58,000	58,000
ROW Permit Fees	8,395	4,000	4,000
Sewer Service Fee	2,723,250	3,182,876	3,465,869
Insurance Recoveries	0	0	0
Grease Operating Permits	8,566	8,000	8,000
Sewer Service Connections	0	0	0
Reimbursed Expenses	11,108	25,000	25,000
Transfer from Stormwater Utility	0		
Transfer from CIP fund	0		
Sale of Real Estate	249,910		
Interest on Idle Funds	22,913	5,000	10,000
Miscellaneous	5,628	1,000	1,000
Does miscellaneous exceed 10% Total Rec?			
Total Receipts	3,060,029	3,283,876	3,571,869
Resources Available:	6,444,808	6,110,068	7,445,516
Expenditures:			
Personal Services	365,628	485,909	529,409
Contracted Services	2,646,942	1,218,553	997,821
Material & Supplies	107,224	145,600	147,600
Sundry Expenditures	7,064	1,000	1,000
Capital Outlay	106,615	0	75,000
Transfer to General	80,000	80,000	80,000
Transfer to Bond & Interest	48,582	54,326	54,997
Appropriation KDHE 2015 Projects	249,033	249,033	249,033
Maintenance Building	0	0	400,000
Cash Reserve (2026 column)			4,908,656
Miscellaneous	7,528	2,000	2,000
Does miscellaneous exceed 10% Total Exp?			
Total Expenditures	3,618,616	2,236,421	7,445,516
Unencumbered Cash Balance Dec 31	2,826,192	3,873,647	0
2024/2025/2026 Budget Authority Amount	4,301,763	4,626,298	7,445,516

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City of McPherson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Recovery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	587,881	616,843	646,843
Receipts:			
Sewer Recovery Fee	28,962	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	28,962	30,000	30,000
Resources Available:	616,843	646,843	676,843
Expenditures:			
Capital Outlay			
Permit Refunds			
Cash Reserve (2026 column)			676,843
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	676,843
Unencumbered Cash Balance Dec 31	616,843	646,843	0
2024/2025/2026 Budget Authority Amount	636,571	647,881	676,843

Adopted Budget

Swimming Pool M&O	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	79,605	79,035	102,288
Receipts:			
Pool Fees	119,067	125,000	130,000
Concessions	40,626	42,000	45,000
Transfer from General Fund	200,000	350,000	350,000
Reimbursed Expenses	1,000	1,000	1,000
Appropriation from MRC	50,000	0	0
Interest on Idle Funds	1,091	0	0
Miscellaneous	32,349	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	444,133	519,000	527,000
Resources Available:	523,738	598,035	629,288
Expenditures:			
Contracted Services/Personal Services	333,739	376,433	390,379
Material & Supplies	101,011	101,000	108,200
Sundry Expenditures	8,910	8,600	9,350
Capital Outlay	1,043	9,714	
Cash Reserve (2026 column)			121,359
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	444,703	495,747	629,288
Unencumbered Cash Balance Dec 31	79,035	102,288	0
2024/2025/2026 Budget Authority Amount	531,993	578,488	629,288

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City of McPherson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Sales Tax Revenue			
Unencumbered Cash Balance Jan 1	170,850	790,590	1,056,181
Receipts:			
Local Sales Tax	2,209,968	2,396,186	2,351,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,209,968	2,396,186	2,351,800
Resources Available:	2,380,818	3,186,776	3,407,981
Expenditures:			
Transfer to Capital Improv. Fund	304,584	640,595	555,000
Transfer to Debt Service Fund	0	0	385,589
Transfer to General Fund	650,885	0	0
Transfer to Consolidated Street	634,759	1,490,000	1,550,000
Cash Reserve (2026 column)			917,392
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,590,228	2,130,595	3,407,981
Unencumbered Cash Balance Dec 31	790,590	1,056,181	0
2024/2025/2026 Budget Authority Amount	4,583,293	2,192,421	3,407,981

Adopted Budget

Wastewater System Surplus	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	745,644	766,999	774,724
Receipts:			
User Fees	672,000	672,000	672,000
Interest on Idle Funds	20,880	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	692,880	677,000	677,000
Resources Available:	1,438,524	1,443,999	1,451,724
Expenditures:			
Transfer to Debt Service Fund	671,525	669,275	671,575
Cash Reserve (2026 column)			780,149
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	671,525	669,275	1,451,724
Unencumbered Cash Balance Dec 31	766,999	774,724	0
2024/2025/2026 Budget Authority Amount	1,410,984	1,438,119	1,451,724

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City of McPherson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Tourism & Convention			
Unencumbered Cash Balance Jan 1	574,211	613,865	716,399
Receipts:			
Booth & Registration Fees	0	0	0
Guest Tax	538,392	604,546	560,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	8,540	8,373	8,500
Trolley Revenue	4,395	3,000	3,000
Grant Revenue	0	0	0
Gifts & Bequests	0	0	0
Interest on Idle Funds	0	0	0
ARPA Reimb	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	551,327	615,919	571,500
Resources Available:	1,125,538	1,229,784	1,287,899
Expenditures:			
Personal Services	195,468	214,012	249,247
Contracted Services	115,954	130,473	143,307
Material & Supplies	15,257	22,750	25,800
Sundry Expenditures	138,542	146,150	256,350
Capital Outlay	0	0	35,000
New Equipment Purchase	46,277	0	182,000
Cash Reserve (2026 column)			396,195
Miscellaneous	175	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	511,673	513,385	1,287,899
Unencumbered Cash Balance Dec 31	613,865	716,399	0
2024/2025/2026 Budget Authority Amount	1,297,438	1,250,499	1,287,899

Adopted Budget

Solid Waste collection	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,482,406	2,655,626	2,778,526
Receipts:			
Refuse Collection	1,188,133	1,130,000	1,175,628
Landfill Closure Fee	113,022	125,000	
Reimbursed Expenses	0		
Yard Waste Tags	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,301,155	1,255,000	1,175,628
Resources Available:	3,783,561	3,910,626	3,954,154
Expenditures:			
Contracted Services	1,077,321	1,081,500	1,187,445
Sundry Expenditures	0		
Landfill Mitigation	611	600	600
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest			
Cash Reserve (2026 column)		0	2,716,109
Miscellaneous	3		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,127,935	1,132,100	3,954,154
Unencumbered Cash Balance Dec 31	2,655,626	2,778,526	0
2024/2025/2026 Budget Authority Amount	3,695,872	3,873,132	3,954,154

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City of McPherson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Storm Water Utility			
Unencumbered Cash Balance Jan 1	1,560,219	1,151,178	1,357,211
Receipts:			
Storm Water Utility Fees	1,120,731	1,226,000	1,348,578
Reimbursed Expenses	0		
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,120,731	1,226,000	1,348,578
Resources Available:	2,680,950	2,377,178	2,705,789
Expenditures:			
Personal Services	0		
Contracted Services	80,529	39,652	743,207
Operating Materials	254	500	500
Sundry Expenditures	0		
Transfer to Bond & Interest	627,729	624,288	625,025
Transfer to Wwaster O&M	0		
Transfer to Capital Improv. Fund	807,750	355,527	0
Capital Outlay	13,510	0	14,000
Cash Reserve (2026 column)	0		1,323,057
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,529,772	1,019,967	2,705,789
Unencumbered Cash Balance Dec 31	1,151,178	1,357,211	0
2024/2025/2026 Budget Authority Amoun	2,579,572	2,137,608	2,705,789

Adopted Budget

Municipal Building	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	143,824	140,674	120,532
Receipts:			
Transfer from General Fund	90,000	100,000	100,000
Reimbursed Expenses	22,121	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	112,121	120,000	120,000
Resources Available:	255,945	260,674	240,532
Expenditures:			
Contractual Services	73,948	86,965	96,734
Materials & Supplies	29,925	30,500	31,000
Sundry Expenditures	0		
Capital Outlay	11,082	22,677	5,500
Cash Reserve (2026 column)			107,298
Miscellaneous	316		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	115,271	140,142	240,532
Unencumbered Cash Balance Dec 31	140,674	120,532	0
2024/2025/2026 Budget Authority Amoun	263,771	215,595	240,532

CPA Summary

City of McPherson

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Land Bank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	236,448	36,448	36,448
Receipts:			
Sale of Real Estate	0		
Appropriation City	0		
Donations	0		
Interest on Idle Funds	0		
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	236,448	36,448	36,448
Expenditures:			
Personal Services	0		
Contracted Services	0		
Material & Supplies	0		
Sundry Expenditures	0		
Capital Outlay			36,448
Transfer to CIP (North Fire Station)	200,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	200,000	0	36,448
Unencumbered Cash Balance Dec 31	36,448	36,448	0
2024/2025/2026 Budget Authority Amount	238,361	36,448	36,448

Adopted Budget

Municipal Golf Course	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	349,807	356,974	389,419
Receipts:			
Membership Fees	178,804	172,500	175,000
Ten Play Card & Golf Team Fees	17,000	15,725	16,000
Cars Storage Rental Fees	53,279	57,000	57,000
Cart Rental	134,756	150,000	155,000
Trail Fees	5,805	5,000	5,500
Driving Range Revenue	25,494	26,460	27,500
Transfer from General - Appropriation City	100,000	150,000	150,000
Insurance Recoveries	0	0	0
Weekend Green Fees	105,087	116,000	118,000
Weekday Green Fees	159,537	158,000	161,000
Concession Revenue	48,118	48,000	49,000
Beer Sales	63,142	62,380	68,000
Gift Cards	3,927	4,500	4,500
Pro Shop Sales	144,268	156,000	158,500
Reimbursed Expenses	8,895	1,500	1,500
Golf Lessons & Clinics	13,146	15,150	16,250
Interest on Idle Funds	40,852	6,000	6,000
Miscellaneous	1,715	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,103,825	1,144,715	1,169,250
Resources Available:	1,453,632	1,501,689	1,558,669
Expenditures:			
Personal Services	419,232	388,147	408,079
Contracted Services	102,088	129,030	138,491
Material & Supplies	248,696	223,800	254,850
Sundry Expenditures	58,394	57,000	60,000
Capital Outlay	221,283	148,218	128,218
Transfer to Equipment Fund	0		
Transfer to CIP	0	50,000	50,000
Improvements	40,916	115,000	15,000
Cash Reserve (2026 column)	0		502,956
Miscellaneous	6,049	1,075	1,075
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,096,658	1,112,270	1,558,669
Unencumbered Cash Balance Dec 31	356,974	389,419	0
2024/2025/2026 Budget Authority Amount	1,596,404	1,530,448	1,558,669

CPA Summary

City of McPherson

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

CID	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,126	39,462	46,587
Receipts:			
CID Sales Tax	225,578	230,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	225,578	230,000	250,000
Resources Available:	254,704	269,462	296,587
Expenditures:			
Developer Reimbursement	215,242	222,875	250,000
Cash Reserve (2026 column)			46,587
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	215,242	222,875	296,587
Unencumbered Cash Balance Dec 31	39,462	46,587	0
2024/2025/2026 Budget Authority Amount	259,327	259,326	296,587

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

NON-BUDGETED FUNDS (1)

(Only the actual budget year for 2024 is reported)

City of McPherson

Non-Budgeted Funds-B

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

(3) *Using Name:* _____

Federal Grant State and Local

Insurance Proceeds

State and Local Grant

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of
City of McPherson

will meet on August 26, 2025 at 9:00 a.m. at McPherson Municipal Center, 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 McPherson Municipal Center, 400 E. Kansas Ave., McPherson, KS 67460 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	13,363,526	28.383	15,275,755	22.189	18,231,690	3,841,576	24.679
Debt Service	2,266,593	0.448	2,587,951	1.843	3,244,534	362,636	2.330
Library	847,287	5.328	856,000	5.024	860,000	769,404	4.943
Library Employee Benefits	174,631	1.098	195,500	1.144	195,000	171,649	1.103
Industrial	100,000	0.373	100,000	0.337	509,124	50,000	0.321
Employee Benefits-Non Pub	1,036,483	6.096	1,217,884	8.008	1,403,264	900,948	5.788
Employee Benefits- Public S	1,866,889	10.747	2,057,475	13.936	2,750,756	1,990,794	12.789
Capital Improvements	11,044,869	1.413	2,026,264	1.345	6,563,173	200,000	1.285
Consolidated Street & Hwy	3,817,603		5,177,189		8,685,200		
Special Park & Recreation	27,025		25,000		100,000		
Special Alcohol Program	55,252		55,000		152,070		
Wastewater M&O	3,618,616		2,236,421		7,445,516		
Sewer Recovery	636,571		647,881		676,843		
Swimming Pool M&O	444,703		495,747		629,288		
Sales Tax Revenue	1,590,228		2,130,595		3,407,981		
Wastewater System Surplus	671,525		669,275		1,451,724		
Tourism & Convention	511,673		513,385		1,287,899		
Solid Waste collection	1,127,935		1,132,100		3,954,154		
Storm Water Utility	1,529,772		1,019,967		2,705,789		
Municipal Building	115,271		140,142		240,532		
Land Bank	200,000		36,448		36,448		
Municipal Golf Course	1,096,658		1,112,270		1,558,669		
CID	215,242		222,875		296,587		
Non-Budgeted Funds-A	4,815,749				228,061		
Non-Budgeted Funds-B	1,444,905				24,417		
Totals	52,619,006	53.886	39,931,124	53.826	66,638,719	8,287,007	53.238
						Revenue Neutral Rate**	52.051
Less: Transfers	11,195,874		10,537,025		9,874,477		
Net Expenditure	41,423,132		29,394,099		56,764,242		
Total Tax Levied	7,676,964		8,007,519		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	144,164,475		150,515,030		155,660,884		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	16,820,000		14,215,000		12,374,226		
Revenue Bonds	30,060,000		28,675,000		27,250,000		
Other	0		0		4,200,000		
Lease Purchase Principal	3,068,569		2,849,220		297,704		
Total	49,948,569		45,739,220		44,121,930		

*Tax rates are expressed in mills

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

Richard Miller

City Official Title: Director of Budget and Finance