CERTIFICATE 2026

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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		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:
fichardm@mcpcity.com

Attest: 9-4, 2025
Wallace Melroy
County Clerk

Thomas A Brown, Mayor
Cindy Merk
Larry E Owens
Governing Body

CPA Summary

City of McPherson

2026

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						
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft	Excise	TOTALS
General	3,301,215	329,272	5,805	1,129	16,693	495	2,589	355,983
Debt Service	274,096	27,339	482	94	1,386	41	215	29,557
Library	747,419	74,549	1,314	255	3,780	112	586	80,596
Library Employee Bene	170,174	16,974	299	58	861	26	133	18,351
Industrial	50,000	4,987	88	17	253	8	39	5,392
Employee Benefits-Non	1,191,292	118,822	2,095	407	6,024	179	934	128,461
Employee Benefits- Pub	2,073,323	206,798	3,646	708	10,484	311	1,626	223,573
Capital Improvements	200,000	19,948	352	68	1,011	30	157	21,566
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

City of McPherson

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Municipal Golf Course Fund	100,000	150,000	150,000	
General Fund	Swimming Pool M&O	200,000	350,000	350,000	
General Fund	Municipal Building Fund	90,000	100,000	100,000	
General Fund	Debt Service	-	115,000	115,000	
General Fund	Capital Improvement	662,500	222,500	235,000	
General Fund	**Equipment Reserve**	707,699	1,101,257	985,242	
General Fund	Consolidated Street & Highwa	650,000	700,000	-	
Storm Water Utility	Capital Improvement	807,750	225,527	-	
Storm Water Utility	Debt Service	627,729	624,288	625,025	
Storm Water Utility	Wastewater O&M	-	-	-	
Wastewater M&O	General Fund	80,000	80,000	80,000	
Wastewater M&O	Debt Service	48,582	54,326	54,997	
Wastewater M&O	Equipment Reserve	-	-	-	
Wastewater M&O	Storm Water Utility	-	-	-	
Sales Tax Revenue	Debt Service	-	-	385,589	
Sales Tax Revenue	Capital Improvement	304,584	640,595	555,000	
Sales Tax Revenue	Consolidated Street & Highwa	634,759	1,490,000	1,550,000	
Consolidated Street & Highwa	Equipment Reserve	201,000	244,000	246,000	
Consolidated Street & Highwa	Debt Service	358,961	360,257	361,049	
Consolidated Street & Highwa	Capital Improvement	1,218,243	1,050,000	1,050,000	
Electric Utility	General Fund	2,157,813	2,200,000	2,200,000	
Solid Waste Collection	General Fund	50,000	50,000	50,000	
Wastewater System Surplu	Debt Service	671,525	669,275	671,575	
Water Utility	General Fund	61,300	60,000	60,000	
Municipal Golf Course	Equipment Reserve	-	-	-	
Municipal Golf Course	Capital Improvement	-	50,000	50,000	
State and Local Grant	Capital Improvement	-	-	-	
Insurance Recovery Fund	Capital Improvement	52,544	-	-	
Sales Tax Revenue	General Fund	650,885	-	-	
McPherson Land Bank	Capital Improvement	200,000	-	-	
Federal Grant Fund	Capital Improvement	660,000	-	-	
	Totals	11,195,874	10,537,025	9,874,477	
	Adjustments				
	Adjusted Totals	11,195,874	10,537,025	9,874,477	

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

City of McPherson

2026

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	Principal
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					**4,200,000**			**128,000**	**3,280,000**	**36,800**	**295,000**
Total Indebtedness					**43,824,226**			**1,168,891**	**6,660,000**	**966,890**	**3,600,000**

State of Kansas
City

City of McPherson

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Golf Cart Lease	3/2/2020	60	3.25	166,427	0	0	0
Golf Cart Lease	12/27/2024	60	6.99	211,952	211,952	48,542	48,542
Golf Cart Equipment/GPS Lease	12/27/2024	60	6.99	85,752	85,752	19,677	19,677
				Totals	**297,704**	**68,218**	**68,218**

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 2025	Proposed Year 2026
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	$851,123	$855,522
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	xxxxxxxxxxxxxxxxx
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
Fines & 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	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	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 & Hw	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.)

City of McPherson 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	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	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	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 Library	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	746,975	747,419	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	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	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	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	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	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 **Employee Benefits-Non Public Safety**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	224,751	289,005	363,855
Receipts:			
Ad Valorem Tax	854,648	1,191,292	xxxxxxxxxxxxxxxx
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 Re			
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	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	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 **Employee Benefits- Public Safety**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	265,404	295,672	523,389
Receipts:			
Ad Valorem Tax	1,506,707	2,073,323	xxxxxxxxxxxxxxxx
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 Re			
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	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amou	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 Capital Improvements	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,688,587	5,063,631	5,426,607
Receipts:			
Ad Valorem Tax	198,098	200,000	xxxxxxxxxxxxxxx
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	
Transer 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
Trasnfer from Storm Water Utility	807,750		
Transfer from Wastewater M&O	0		
Trasnsfer 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 Storm 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	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	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 Retails 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 Captial 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 Exp			
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 Exp			
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

CPA Summary

City of McPherson 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Program**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Amoun	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 Serice 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
Aippropriation 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 Amoun	4,301,763	4,626,298	7,445,516

CPA Summary

City of McPherson 2026

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 Amoun	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 Amoun	531,993	578,488	629,288

CPA Summary

City of McPherson 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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

CPA Summary

City of McPherson 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Convention**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Amoun	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 Amoun	3,695,872	3,873,132	3,954,154

CPA Summary

City of McPherson 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 2026

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 Amoun	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 Cit	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 Amoun	1,596,404	1,530,448	1,558,669

CPA Summary

City of McPherson 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **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

City of McPherson

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Cemetery Endowment		(2) Fund Name: Equipment Reserve		(3) Fund Name: Salthouse Broadway		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	159,381	Cash Balance Jan 1	1,665,909	Cash Balance Jan 1	39,102	Cash Balance Jan 1		Cash Balance Jan 1		1,864,392
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Cemetery Lots	8,562	Transfers in	3,041,030	Interest received	1,015					
		Cancelled Encumbranc	367,046							
Total Receipts	8,562	Total Receipts	3,408,076	Total Receipts	1,015	Total Receipts	0	Total Receipts	0	3,417,653
Resources Available:	167,943	Resources Available:	5,073,985	Resources Available:	40,117	Resources Available:	0	Resources Available:	0	5,282,045
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	2,697,074	Capital Outlay	0					
		Encumbrances	2,118,675							
Total Expenditures	0	Total Expenditures	4,815,749	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,815,749
Cash Balance Dec 31	167,943	Cash Balance Dec 31	258,236	Cash Balance Dec 31	40,117	Cash Balance Dec 31	0	Cash Balance Dec 31	0	466,296
										466,296

**Note: These two block figures should agree.

CPA Summary

City of McPherson

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Forfeited Property Polic		**Community Developmen**		**Insurance Proceeds**		**Federal Grant**		**State and Local Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,668	Cash Balance Jan 1	0	Cash Balance Jan 1	44,528	Cash Balance Jan 1	1,026,158	Cash Balance Jan 1	235,376	1,327,730
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeited Property Poli	8,815	Insurance Receipts	0	Reimbursed expenditur	69,387	Federal Appropriations	0	State Ap[propriations	311,572	
Total Receipts	8,815	Total Receipts	0	Total Receipts	69,387	Total Receipts	0	Total Receipts	311,572	389,774
Resources Available:	30,483	Resources Available:	0	Resources Available:	113,915	Resources Available:	1,026,158	Resources Available:	546,948	1,717,504
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Drug Enforcement	11,066	Insurance Payout	0	Contractual Services	52,544	Projects	1,026,158	Projects	355,137	
Total Expenditures	11,066	Total Expenditures	0	Total Expenditures	52,544	Total Expenditures	1,026,158	Total Expenditures	355,137	1,444,905
Cash Balance Dec 31	19,417	Cash Balance Dec 31	0	Cash Balance Dec 31	61,371	Cash Balance Dec 31	0	Cash Balance Dec 31	191,811	272,599
										272,599

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

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.

etailed budget information is available at McPherson Municipal Center, 400 E. Kansas Ave., McPherson, KS 67460 and will be available at this hearin

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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		xxxxxxxxxxxxxxx		
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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF MCPHERSON HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED/NOT EXCEED THE REVENUE NEUTRAL RATE;

__X_ Yes, we intend to exceed the Revenue Neutral Rate. Our proposed mill levy rate is: **53.238**

General: _____24.679_____

Employee Benefits: ____5.788_____

Employee Benefits Safety: ____12.789_____

Capital Outlay: ___1.285_____

Industrial Development: ___0.321_____

Library: ___4.943_____

Library Benefits: ___1.103_____

Bond & Interest: ___2.330_____

Our proposed ad valorem tax (dollar amount) is __8,287,007_____

The date of our hearing is: ___August 26, 2025_____

The time of our hearing is: ___9:00 a.m._____

The location of our hearing is: **McPherson Municipal Center, 400 E. Kansas Avenue, McPherson, KS 67460**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on July 15, 2025.

(Seal)

THE CITY OF McPHERSON INCORPORATED SEAL MARCH 4, 1874 KANSAS

_____

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

RESOLUTION NO. 25-08

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

WHEREAS, the Revenue Neutral Rate for the City of McPherson was calculated as 52.051 mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of McPherson shall levy a property tax rate exceeding the Revenue Neutral Rate of 53.238 mills.

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

ADOPTED this 26th day of August 2025, and **SIGNED** by the Mayor.

Thomas A. Brown, Mayor

Attested:

Leah Kirwanguzi, City Clerk

RESOLUTION NO. 25-07

A RESOLUTION OF THE CITY OF MCPHERSON, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of McPherson was calculated as **52.051** mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing to allow all interested taxpayers desiring to be heard an opportunity to give oral testimony; as required by state law.

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

Section 1. The Governing Body of the City of McPherson hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for **August 26, 2025, at 9:00 a.m.** to be held at the McPherson Municipal Center, 400 E Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of McPherson expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of **53.238 mills.**

Section 3. The Governing Body of the City of McPherson directs the Finance Director to provide this resolution to the McPherson County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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

ADOPTED this 15th day of July 2025, and **SIGNED** by the Mayor.

Thomas A. Brown, Mayor

Attest:

Leah Kawanguzi, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Mcpherson to levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on August 26, 2025.

Resolution No. 25-08

Governing Body Member	Yes	No	No Vote
Thomas A. Brown	X		
Larry E. Wiens	X		
Gary L. Mehl	X		
TOTAL	3	0	

Certified.



Leah Kawanguzi, City Clerk

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Aug 6, 2025

Advertising Fee: $157.58

Anjana Bhadoriya

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/07/2025

Notary Public

Notarized remotely online using communication technology via Proof.

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.

etailed budget information is available at McPherson Municipal Center, 400 E. Kansas Ave., McPherson, KS 67460 and will be available at this hearin

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.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	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		xxxxxxxxxxxxxxxxx		
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
Director of Budget and Finance

Published in McPherson Sentinel August 6, 2025.

3708370

CERTIFICATE

2026

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)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	18,231,690	3,841,576	14.750
Debt Service	10-113	8	3,244,534	362,636	2.336
Library	12-1220	8	860,000	769,404	4.957
Library Employee Benefits	12-1220	9	195,000	171,649	1.106
Industrial	12-1617	9	509,124	50,000	0.322
Employee Benefits-Non Public S	12-16	10	1,403,264	900,948	5.805
Employee Benefits- Public Safety	12-16	10	2,750,756	1,990,794	12.826
Capital Improvements	12-1,118	11	6,563,173	200,000	1.289
		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	53.391
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			155,214,543
RNR Hearing Notice		23			
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

sent for Publication

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
Governing Body

County Clerk

CPA Summary

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF MCPHERSON HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED/NOT EXCEED THE REVENUE NEUTRAL RATE;

__X_ Yes, we intend to exceed the Revenue Neutral Rate. Our proposed mill levy rate is: **53.238**

General: _____24.679_____

Employee Benefits: ____5.788_____

Employee Benefits Safety: ____12.789_____

Capital Outlay: ___1.285_____

Industrial Development: ___0.321_____

Library: ___4.943_____

Library Benefits: ___1.103_____

Bond & Interest: ___2.330_____

Our proposed ad valorem tax (dollar amount) is __8,287,007_____

The date of our hearing is: ___August 26, 2025_____

The time of our hearing is: ___9:00 a.m._____

The location of our hearing is: **McPherson Municipal Center, 400 E. Kansas Avenue, McPherson, KS 67460**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on July 15, 2025.

(Seal)

THE CITY OF McPHERSON INCORPORATED SEAL MARCH 4, 1874 KANSAS

_____

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

APPROVED JUL 16 2025 HJM

Budget Source	17.01.02590
Recommended Action	Motion to approve payment to Overhead Door Company, Wichita KS, for repairs to the WW equipment garage door for an amount not to exceed $14,339.00.

The Wastewater equipment garage over head door was damaged in the recent storm. The repairs will be done by Overhead Door Co. out of Wichita. The quote attached is in the amount of $14,339.00

File Attachments
Expense request 2025 (overhead door bldg 10, bay 1 repairs)(1).pdf (255 KB)
Door 1 Proposal.pdf (67 KB)
garage door 1.jpg (2,712 KB)

Subject	**5.3 Project Update: Reconstruction of the 1100 block N Elm (Street Department)**
Meeting	Jul 15, 2025 - City Commission Meeting
Category	5. Public Works Report
Access	Public
Type	Information

The City street crew is planning to put geogrid and rock in early this week, and plans to start placing curb later this week.

Subject	**5.4 Project Update: Myers Street Reconstruction (Vogts Parga)**
Meeting	Jul 15, 2025 - City Commission Meeting
Category	5. Public Works Report
Access	Public
Type	Information

Concrete in the 800 block has been poured. They are working on back fill now. Rock base is complete on the 900 block and they will start curb and gutter this week.

6. Administrative Report

Subject	**6.1 Resolution No. 25-07 Intent to Exceed Revenue Neutral Rate**
Meeting	Jul 15, 2025 - City Commission Meeting
Category	6. Administrative Report
Access	Public
Type	Action
Preferred Date	Jul 15, 2025
Absolute Date	Jul 15, 2025
Fiscal Impact	Yes

Budgeted	Yes
Budget Source	2026 Budget
Recommended Action	Motion to adopt Resolution No. 25-07, A RESOLUTION OF THE CITY OF MCPHERSON, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE, and authorize the Mayor to sign the Resolution and Notice of Revenue Neutral Rate Intent.

During the 2021 legislative session, the tax lid was replaced by legislation enacted by SB 13 and HB 2104. This legislation mandates that if the proposed budget will exceed the property tax levy's Revenue Neutral Rate for the prior year's budget, then notice must be given to property owners.

The Revenue Neutral Rate was determined by the McPherson County Clerk (amended) at **52.051 mills**. For educational purposes, the Revenue Neutral Rate is the tax rate in mills that would generate the same property tax revenue in dollars as levied the previous tax year using the current tax year's total assessed valuation. During the 2026 budget work sessions, a proposed budget was finalized that established a proposed mill levy of **53.238.** – (flat – same as last years July levy.)

This mill levy exceeds the Revenue Neutral Rate of 52.051 mills; therefore the intent to exceed the Revenue Neutral Rate requires the adoption of the attached resolution which authorizes the following:

Section 1. The Governing Body of the City of McPherson hereby sets a public hearing, regarding its intention to exceed the Revenue Neutral Rate, for **August 26, 2025, at 9:00 am**, to be held at the McPherson Municipal Center, 400 E. Kansas, and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of McPherson expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of **53.238.**

Section 3. The Governing Body of the City of McPherson directs the Finance Director to provide this resolution and also the Notice of Revenue Neutral Rate Intent to the McPherson County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

If adopted, the City will meet the July 20, 2025 deadline to notify the McPherson County Clerk (K.S.A. 79-2988).

- next step will be to publish notice of Public Hearing 10 days prior to Aug 26 - RNR/Budget Hearing
- If any questions contact myself or City Clerk for copy of Budget

File Attachments
Res 25-07 Intent to Exceed RNR 2026.pdf (126 KB)
Res 25-07 Intent to Exceed RNR Page 2.pdf (115 KB)

Subject	**6.2 Event Request: MRC Family Night**
Meeting	Jul 15, 2025 - City Commission Meeting
Category	6. Administrative Report
Access	Public
Type	Action
Preferred Date	Jul 15, 2025
Absolute Date	Jul 15, 2025
Recommended Action	Motion to approve the MRC Annual Family Night event to be held in Lakeside Park on July 18, 2025 from 6:00 p.m. to 8:00 p.m.

RESOLUTION NO. 25-07

A RESOLUTION OF THE CITY OF MCPHERSON, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of McPherson was calculated as **52.051** mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing to allow all interested taxpayers desiring to be heard an opportunity to give oral testimony; as required by state law.

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

Section 1. The Governing Body of the City of McPherson hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for **August 26, 2025, at 9:00 a.m.** to be held at the McPherson Municipal Center, 400 E Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of McPherson expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of **53.238 mills.**

Section 3. The Governing Body of the City of McPherson directs the Finance Director to provide this resolution to the McPherson County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

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

ADOPTED this 15th day of July 2025, and **SIGNED** by the Mayor.

Thomas A. Brown

Thomas A. Brown, Mayor

Attest:

Leah Kawanguzi, City Clerk