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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	**18,312,594**	**3,301,215**	22.189
Debt Service	10-113	8	**3,402,469**	**274,096**	1.843
Library	12-1220	8	**856,000**	**747,419**	5.024
Library Employee Benefits	12-1220	9	**195,500**	**170,174**	1.144
Industrial	12-1617	9	**502,237**	**50,000**	0.337
Employee Benefits-Non Public S	12-16	10	**1,325,356**	**1,191,292**	8.008
Employee Benefits- Public Safety	12-16	10	**2,628,295**	**2,073,323**	13.936
Capital Improvements	12-1,118	11	**9,624,939**	**200,000**	1.345
		11			
Consolidated Street & Hwy		14	**8,376,445**		
Special Park & Recreation		14	**115,184**		
Special Alcohol Program		15	**155,462**		
Wastewater M&O		15	**4,626,298**		
Sewer Recovery		16	**647,881**		
Swimming Pool M&O		16	**578,488**		
Sales Tax Revenue		17	**2,192,421**		
Wastewater System Surplus		17	**1,438,119**		
Tourism & Convention		18	**1,250,499**		
Solid Waste collection		18	**3,873,132**		
Storm Water Utility		19	**2,137,608**		
Municipal Building		19	**215,595**		
Land Bank			**36,448**		
Municipal Golf Course			**1,530,448**		
CID			**259,326**		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals		xxxxx	64,280,744	8,007,519	53.826
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice		23			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	51.655
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

150,515,030
- 1,736,214
148,778,816

Assisted by:

Address:

Email:

Attest: 8-20, 2024

Hollie D. Kelsey
County Clerk

Governing Body

CPA Summary

State of Kansas
City

City of McPherson

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025						
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft	Excise	TOTALS
General	4,043,582	490,537	7,051	1,617	22,181	1,338	2,467	525,191
Debt Service	63,800	7,740	111	26	350	21	39	8,287
Library	759,000	92,076	1,324	304	4,163	251	463	98,581
Library Employee Benef	156,500	18,985	273	63	858	52	95	20,326
Industrial	53,150	6,448	93	21	292	18	32	6,904
Employee Benefits-Non	868,484	105,358	1,514	347	4,764	287	530	112,800
Employee Benefits- Pub	1,531,148	185,747	2,670	612	8,399	507	934	198,869
Capital Improvements	201,300	24,420	351	80	1,104	67	123	26,145
TOTAL	7,676,964	931,311	13,387	3,070	42,111	2,541	4,683	

County Treas Motor Vehicle Estimate 931,311
County Treas Recreational Vehicle Estimate 13,387
County Treas 16/20M Vehicle Estimate 3,070
County Treas Commercial Vehicle Tax Estimate 42,111
County Treas Watercraft Tax Estimate 2,541

Motor Vehicle Factor 0.12131
Recreational Vehicle Factor 0.00174
16/20M Vehicle Factor 0.00040
Commercial Vehicle Factor 0.00549
Watercraft Factor 0.00033

City of McPherson 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Municipal Golf Course Fund	50,000	100,000	150,000	Ord. 2899
General Fund	Swimming Pool M&O	195,000	250,000	350,000	Ord. 2708
General Fund	Municipal Building Fund	90,000	90,000	90,000	Ord. 2887
General Fund	Debt Service	87,500	115,000	115,000	Ord. 3042
General Fund	Capital Improvement	747,500	387,500	222,500	12-1,117
General Fund	**Equipment Reserve**	**702,154**	**707,699**	**951,257**	12-1,117
General Fund	Consolidated Street & Highw	600,000	650,000	700,000	12-1,119
Storm Water Utility	Capital Improvement	-	-	-	
Storm Water Utility	Debt Service	625,582	627,729	624,288	12-6310
Storm Water Utility	Wastewater O&M	-	-	-	
Wastewater M&O	General Fund	80,000	80,000	80,000	12-630a
Wastewater M&O	Debt Service	54,184	48,582	54,326	12-630a
Wastewater M&O	Equipment Reserve	-	-	-	
Wastewater M&O	Storm Water Utility	-	-	-	
Sales Tax Revenue	Debt Service	728,913	220,000	395,000	Ord. 3069
Sales Tax Revenue	Capital Improvement	3,523,614	4,321,752		12-1,117
Sales Tax Revenue	Consolidated Street & Highw	-	1,400,000	1,000,000	
Consolidated Street & H	Equipment Reserve	154,310	201,000	244,000	12-1,118
Consolidated Street & H	Debt Service	360,905	358,961	360,257	Ord. 3179
Consolidated Street & H	Capital Improvement	300,000	50,000	50,000	12-1,118
Electric Utility	General Fund	1,916,077	1,965,000	2,100,000	12-825d
Capital Improvement	Equipment Reserve	56,000	-	-	12-630a
Solid Waste Collection	General Fund	50,000	50,000	50,000	12.2104
Wastewater System Sur	Debt Service	673,325	671,525	669,275	12-6310
Water Utility	General Fund	60,454	60,000	60,000	12-825d
Municipal Golf Course	Equipment Reserve	-	-	-	
State and Local Grant	Capital Improvement	184,330	-	-	12-1,118
Insurance Recovery Fun	Capital Improvement	-	59,425	-	
Sales Tax Revenue	General Fund	-	650,885	-	
McPherson land Bank	Capital Improvement	-	200,000	36,448	
	Totals	11,239,848	13,265,057	8,302,351	
	Adjustments				
	Adjusted Totals	11,239,848	13,265,057	8,302,351	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of McPherson

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
#137 Internal Improvements	7/22/2015	8/1/2025	2.00-3.00	3,750,000	300,000	2/1-8/1	8/1	9,000	145,000	4,650	155,000
#138 Internal Improvements	7/26/2017	8/1/2037	2.00-3.00	2,660,000	595,000	2/1-8/1	8/1	17,850	110,000	14,550	100,000
#139 Internal Improvements	11/1/2018	8/1/2030	3.00-4.00	9,595,000	6,170,000	2/1-8/1	8/1	212,113	785,000	180,713	820,000
#140 Internal Improvement	8/15/2019	8/1/2029	2.00-3.00	2,670,000	2,045,000	2/1-8/1	8/1	54,131	100,000	50,131	105,000
#140 ESCROW	8/15/2019	8/1/2029	2.00-3.00	235,000	215,000	2/1-8/1	8/1	3,651	10,774	6,082	8,744
#141 Internal Improvement	8/19/2020	8/1/2032	1.50-3.00	8,925,000	4,890,000	2/1-8/1	8/1	129,500	690,000	108,800	710,000
Total G.O. Bonds					**14,215,000**			**426,245**	**1,840,774**	**364,926**	**1,898,744**
Revenue Bonds:											
Water System Refunding &	1/14/2021	10/1/2051	2.00-3.50	31,555,000	28,675,000	4/1-10/1	10/1	719,703	1,425,000	676,953	1,475,000
Total Revenue Bonds					**28,675,000**			**719,703**	**1,425,000**	**676,953**	**1,475,000**
Other:											
Temp Note 2024-A	7/1/2024	6/30/2029	4.00	1,200,000	0						
North Fire Station											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**42,890,000**			**1,145,948**	**3,265,774**	**1,041,879**	**3,373,744**

State of Kansas
City

City of McPherson

2025

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 2024	Payments Due 2024	Payments Due 2025
Wastewater Treatment Improver	3/25/2015	240	2.13	4,259,216	2,814,876	190,083	1,190,082
Golf Car Lease	3/2/2020	60	3.25	166,427	34,344	34,344	
				Totals	2,849,220	224,427	1,190,082

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

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

Budgeted Year: 2025

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 2024	Proposed Year 2025
Ad Valorem	$759,000	$747,419
Delinquent Tax	$10,000	$10,000
Motor Vehicle Tax	$74,960	$92,076
Recreational Vehicle Tax	$1,460	$1,324
16/20M Vehicle Tax	$276	$304
TOTAL TAXES	$845,696	$851,123
Difference in Total Taxes:	$5,427	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$144,164,475	$150,406,757
Did Assessed Valuation Decrease?	No	
Levy Rate	5.328	4.969
Difference in Levy Rate:	(0.359)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of McPherson 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,268,023	6,004,720	5,195,428
Receipts:			
Ad Valorem Tax	3,807,435	4,043,582	xxxxxxxxxxxxxxx
Delinquent Tax	46,440	0	0
Motor Vehicle Tax	409,060	418,423	490,537
Recreational Vehicle Tax	7,336	8,159	7,051
16/20M Vehicle Tax	1,478	1,267	1,617
Commercial Vehicle Tax	22,760	22,060	22,181
Watercraft Tax	0	2,017	1,338
RHID Receipts	190,751	188,127	198,381
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Excise Tax	2,378	1,454	2,467
Local Alcoholic Liquor	44,150	37,903	44,492
In Lieu of Taxes	29,479	45,500	55,000
Retail Sales Tax	2,704,135	2,805,540	2,900,000
Beer License	1,075	1,300	1,200
Liquor License	4,350	3,600	4,500
Occupation License	10,307	12,500	15,000
Building, Zoning, Demo Bond	100,366	105,000	105,000
Inspection, Other Permits	2,937	4,000	4,000
Dance License	0	0	0
Franchise Tax	528,790	450,000	500,000
Fines & Forfeitures	186,037	200,000	200,000
License Fireworks Stands	4,000	3,000	3,000
Interest on Cemetery Investments	1,912	1,000	1,000
Rent - Building & Equipment	21,065	16,000	17,500
Sale of Cemetery Lots	35,438	35,000	35,000
Cemetery Services & Fees	40,420	40,000	40,000
Fire Contracts	548,354	553,567	563,837
Para - Transit (State)	10,354	6,500	8,500
Taxi Cab coupons	9,655	6,000	6,000
Electric Department Appropriation	1,916,077	1,965,000	2,100,000
Water Department Approptriation	60,454	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	100,051	100,000	100,000
Credit Card Fees	1,064	1,250	1,250
Community Building Receipts	112,892	78,900	88,400
Ambulance Appropriation	441,416	436,416	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)	20,547	0	0
Grant Reimbursements	119,744	75,000	0
Gifts & Bequests	6,956	0	0
VIN Inspections (Police)	24,500	28,000	25,000
Dog Tag, Impound, Adoption Fees	9,664	5,000	6,500
Animal Cremations	39,751	30,000	30,000
Reimbursed Expenses	565,953	435,655	350,000
Reimbursed Museum Loan		160,885	0
Interest on Idle Funds	975,456	950,000	1,179,521
Neighborhood Revitalization Rebate	0		0
Miscellaneous	8,169		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,323,156	13,487,605	9,768,272
Resources Available:	18,591,179	19,492,325	14,963,700

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Expenditures:				
Administration				
Personal Services	714,410	763,354	837,769	
Contractual Services	249,603	350,684	601,324	
Material & Supplies	10,518	14,000	15,500	
Sundry Expenditures	1,047,631	1,347,673	1,405,187	
Capital Outlay	1,474	0	2,500	
Total	**2,023,636**	**2,475,711**	**2,862,280**	Equation in Budget Book does not include $2,500 Capital Ou 2859780
Engineering				
Personal Services	255,073	307,333	334,311	
Contractual Services	7,697	14,775	9,950	
Material & Supplies	18,140	25,664	25,680	
Sundry Expenditures	8,244	4,150	4,150	
Capital Outlay	0	7,200	10,800	
Total	**289,154**	**359,122**	**384,891**	
Law Enforcement				
Personal Services	2,353,520	2,958,386	2,993,208	
Contractual Services	487,128	632,483	653,414	
Material & Supplies	118,179	167,500	172,000	
Sundry Expenditures	601,378	153,446	156,946	
Capital Outlay	108,627	365,313	329,500	
Total	**3,668,832**	**4,277,128**	**4,305,068**	
Fire Department				
Personal Services	1,533,932	1,623,501	1,779,591	
Contractual Services	442,825	381,914	421,260	
Material & Supplies	72,178	119,115	128,361	
Sundry Expenditures	115,597	102,594	110,858	
Capital Outlay	763,044	735,842	700,698	
Total	**2,927,576**	**2,962,966**	**3,140,768**	
Planning & Development(Sanitation)				
Personal Services	105,148	140,502	150,581	
Contractual Services	11,899	39,245	40,792	
Material & Supplies	4,858	8,371	8,659	
Sundry Expenditures	6,985	13,125	13,218	
Capital Outlay	3,500	5,031	5,182	
Total	**132,390**	**206,274**	**218,432**	
Street Transfer to Consolidated St. & Hwy.				
General Fund Transfer to Street & Hwy	600,000	650,000	**700,000**	<== make sure 2025 is what commission agrees on
Total	**600,000**	**650,000**	**700,000**	
Park				
Personal Services	451,655	607,158	643,763	
Contractual Services	189,960	216,910	220,700	
Material & Supplies	95,275	83,800	86,800	
Sundry Expenditures	4,506	6,800	6,800	
Capital Outlay	157,464	148,861	148,861	<==Includes Transfers
Total	**898,860**	**1,063,529**	**1,106,924**	
Cemetery				
Personal Services	126,698	182,708	197,039	
Contractual Services	28,123	35,549	36,125	
Material & Supplies	9,172	14,550	15,160	
Sundry Expenditures	281	1,800	2,050	
Capital Outlay	47,939	66,621	70,000	
Total	**212,213**	**301,228**	**320,374**	
Page 1 - Total	**10,752,661**	**12,295,958**	**13,038,737**	

City of McPherson 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	536,137	454,784	539,885
Receipts:			
Ad Valorem Tax	59,217	63,800	xxxxxxxxxxxxxxxx
Delinquent Tax	1,641	0	0
Motor Vehicle Tax	11,039	6,305	7,740
Recreational Vehicle Tax	216	123	111
16/20M Vehicle Tax	24	23	26
Commercial Vehicle Tax	423	365	350
Watercraft Tax	0	22	21
Excise Tax	101	39	39
Bond Proceeds	0	0	0
In lieu of taxes - IRB clients	320	0	0
Special Assessments	367,130	386,220	304,205
Transfer from Sales Tax	728,913	0	0
Transfer Consolidated Street & Hwy	360,905	358,961	360,257
Reimb Exp Recreation P & I	60,200	59,000	57,400
Transfer from WWT System Surplus	673,325	671,325	669,725
Transfer from WWT M&O	54,184	48,582	64,326
Transfer from Storm Water Utility	625,382	627,729	624,288
Transfer from Capital Improvements	0	0	0
Transfer from General (CHS)	87,500	115,000	115,000
Transfer from Sales Tax-Public lands irri	0	0	395,000
			0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,030,730	2,337,694	2,588,488
Resources Available:	3,566,857	2,792,478	3,128,373
Expenditures:			
Bond Principal	2,595,000	1,830,000	2,285,000
Bond Interest	509,044	422,593	364,469
Temp. Note 2024A (North Fire Station)	0	0	328,000
Commission & Postage	8,029	0	0
Special Assessments Delinquencies	0	0	0
Reserve for Bond Premium	0	0	425,000
Bond Defeasance	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,112,073	2,252,593	3,402,469
Unencumbered Cash Balance Dec 31	454,784	539,885	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,494,718	3,026,260	3,402,469
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,402,469
		Tax Required	274,096
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	274,096

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	703,614	759,000	xxxxxxxxxxxxxxxx
Delinquent Tax	8,925	10,000	10,000
Motor Vehicle Tax	71,569	74,960	92,076
Recreational Vehicle Tax	1,402	1,460	1,324
16/20M Vehicle Tax	252	276	304
Commercial Vehicle Tax	4,336	4,337	4,163
Watercraft Tax	0	267	251
MVL Excise Tax	7,041	467	463
In Lieu of taxes - IRB client	3,797	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	800,936	850,767	108,581
Resources Available:	800,936	850,767	108,581
Expenditures:			
Appropriation Library	800,936	850,767	856,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	800,936	850,767	856,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	819,700	819,700	856,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	856,000
		Tax Required	747,419
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	747,419

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	145,075	156,500	xxxxxxxxxxxxxxxx
Delinquent Tax	1,817	5,000	5,000
Motor Vehicle Tax	16,013	15,450	18,985
Recreational Vehicle Tax	286	301	273
16/20M Vehicle Tax	53	57	63
Commercial Vehicle Tax	905	894	858
Watercraft Tax	0	55	52
Excise Tax	97	96	95
In Lieu of taxes - IRB client	783	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**165,029**	**178,353**	**25,326**
Resources Available:	**165,029**	**178,353**	**25,326**
Expenditures:			
Appropriation Library	165,029	178,353	195,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**165,029**	**178,353**	**195,500**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	171,560	171,560	195,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	195,500
		Tax Required	170,174
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	170,174

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	380,363	386,452	395,333
Receipts:			
Ad Valorem Tax	49,325	53,150	xxxxxxxxxxxxxxxx
Delinquent Tax	616		0
Motor Vehicle Tax	5,431	5,254	6,448
Recreational Vehicle Tax	98	102	93
16/20M Vehicle Tax	18	19	21
Commercial Vehicle Tax	301	304	292
Watercraft Tax	0	19	18
Excise	34	33	32
In Lieu of taxes - IRB client	266	0	0
Appropriation from County	50,000	50,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**106,089**	**108,881**	**56,904**
Resources Available:	**486,452**	**495,333**	**452,237**
Expenditures:			
Contracted Services	100,000	100,000	100,000
Sundry Expenditures	0	0	26,000
Capital Outlay	0	0	376,237
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	100,000	100,000	502,237
Unencumbered Cash Balance Dec 31	386,452	395,333	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	460,388	495,239	502,237
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	502,237
		Tax Required	50,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	50,000

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits-Non Public Safety	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	268,987	224,751	11,264
Receipts:			
Ad Valorem Tax	731,045	868,484	xxxxxxxxxxxxxxxx
Delinquent Tax	8,452	0	0
Motor Vehicle Tax	63,528	77,892	105,358
Recreational Vehicle Tax	1,129	1,517	1,514
16/20M Vehicle Tax	212	287	347
Commercial Vehicle Tax	3,642	4,507	4,764
Watercraft Tax	0	277	287
MVL Excise Tax	375	485	530
Matching Funds	7,451	0	0
In lieu of taxes IRB clients	3,945	0	0
Reimbursed Expenses	3,850	85,000	10,000
Reimbursed Expenses (ARPA)	26,627	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**850,256**	**1,038,449**	**122,600**
Resources Available:	**1,119,243**	**1,263,200**	**134,064**
Expenditures:			
Contracted Services	4,226,803	1,251,936	1,325,356
Reimbursed Expenses	-3,332,311		
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**894,492**	**1,251,936**	**1,325,356**
Unencumbered Cash Balance Dec 31	224,751	11,264	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	1,101,379	1,234,148	1,325,356
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,325,356
		Tax Required	1,191,292
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,191,292

Adopted Budget Employee Benefits- Public Safety	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	433,093	265,404	32,945
Receipts:			
Ad Valorem Tax	1,425,564	1,531,148	xxxxxxxxxxxxxxxx
Delinquent Tax	17,641	0	0
Motor Vehicle Tax	158,002	151,896	185,747
Recreational Vehicle Tax	2,832	2,958	2,670
16/20M Vehicle Tax	512	559	612
Commercial Vehicle Tax	8,811	8,789	8,399
Watercraft Tax	0	541	507
MVL Excise Tax	976	946	934
In Lieu of Taxes - IRB clients	7,693	8,000	8,000
Reimbursed Expense	4,267	5,000	5,000
ARPA Reimbursement	62,685	0	310,158
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,688,983**	**1,709,837**	**522,027**
Resources Available:	**2,122,076**	**1,975,241**	**554,972**
Expenditures:			
Contracted Services	1,856,672	1,942,296	2,628,295
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,856,672**	**1,942,296**	**2,628,295**
Unencumbered Cash Balance Dec 31	265,404	32,945	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amou	1,993,528	2,184,043	2,628,295
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,628,295
		Tax Required	2,073,323
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,073,323

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Capital Improvements	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,136,122	4,688,587	5,166,117
Receipts:			
Ad Valorem Tax	49,457	201,300	xxxxxxxxxxxxxxx
Delinquent Tax	628	0	0
Motor Vehicle Tax	5,445	5,265	24,420
Recreational Vehicle Tax	94	103	351
16/20M Vehicle Tax	14	19	80
Commercial Vehicle Tax	302	305	1,104
Watercraft Tax	0	19	67
MVL Excise Tax	40	33	123
In Lieu of Taxes - IRB Clients	267	0	0
Temporary Note Proceeds	0	1,200,000	0
Transer from General	747,500	387,500	247,500
Transfer from Feeral Funds	0	400,000	0
Transfer from Land Bank	0	200,000	0
Transfer from Consolidated Streets	300,000	50,000	50,000
Trasnfer from Storm Water Utility	0	0	0
Transfer from Wastewater M&O	0	0	0
Trasnsfer from State & Local Grant	184,330	0	
Transfer from Sales Tax Fund	3,523,614	877,544	280,177
Transfer from General to Child Daycare P	0	200,000	200,000
Bond Proceeds GO#142 (Veranda West P	0		250,000
Bond Proceeds GO#142 (TCGC Irrigation)			3,200,000
Developer's Share	1,260,308	1,400,000	0
Reimbursed expenditures	0	0	0
Community Development Block Grant	40,000	50,000	5,000
Special Assessments Prepaid	0	0	0
Private Donations	290,000	0	0
MRC Contribution-Challenger Park	0	319,000	0
Interest on Idle Funds	73,009	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	3,739	442	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	6,478,747	5,291,530	4,258,822
Resources Available:	8,614,869	9,980,117	9,424,939
Expenditures:			
1928 Fire Truck Restoration	3,683		0
North Fire Station	208,616	3,800,000	0
Challenger Park-Pickle Ball Courts	255,782		0
Lakeside Bank Restoration	881,740		0
Police Department-CIP Projects	25,445	340,000	40,000
Transfer to Bond & Interest	0	0	0
Transfer to Storm Water Utility	0	0	0
Transfer to Consolidated Street & Highwa	0	0	0
Transfer to Wastewater M&O	0	0	0
CDBG Grant of 2020	98,077	0	0
CDBG Grant of 2022 (Housing)	71,414	72,000	0
CDBG Grant of 2022 (Walnut Street)	686,502	2,000	0
Northview Trail TA Grant-Phase 2	198,778	300,000	300,000
Public Lands - CIP	222,836	100,000	100,000
Erosion Control/Mitigation Projects	5,987	0	2,581,513
Barnstormers West Field Paving	53	0	0
SSD #174A & SSD #185-2	143,700	0	0
The Veranda Paving & Sewer Improv. Dis	331,838	0	0
Veranda West SSD #190A	94,004	0	0
North Frontage Road Extension	34,831	0	0
Euclid-Elm Street Storm Sewer	127,205	0	0
Hickory Street Drainage	36,780	0	0
Autumnwood Dr. Paving Improvements	433,811	0	0
Hulse Street Drainage	9,200	0	0
Transfer to Equipment Fund	56,000	0	0
Golf Course Irrigation Project	0	0	3,200,000
Future Projects			3,203,426
Child Daycare Project		200,000	200,000
Cash Reserve (2025 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	3,926,282	4,814,000	9,624,939
Unencumbered Cash Balance Dec 31	4,688,587	5,166,117	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,922,722	7,856,543	9,624,939
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	9,624,939
		Tax Required	200,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	200,000

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Consolidated Street & Hwy**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,944,751	4,104,833	3,756,651
Receipts:			
State of Kansas Gas Tax	376,008	353,710	353,400
County Transfers Gas	0	0	0
City Retails Sales Tax	2,158,635	1,700,000	2,223,394
Transfer from General Fund	600,000	650,000	700,000
State Connecting Links	193,745	193,000	193,000
Transfer from Sales Tax	0	1,400,000	1,000,000
Reimbursed Expenses	396,025	175,000	150,000
Transfer from CIP	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	4,356	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,728,769**	**4,471,710**	**4,619,794**
Resources Available:	**7,673,520**	**8,576,543**	**8,376,445**
Expenditures:			
Personal Services	482,439	538,894	605,073
Contracted Services	2,019,620	3,271,137	2,363,365
Material & Supplies	240,641	376,500	323,500
Sundry Expenditures	2,531	8,400	4,415,250
Capital Outlay	7,096	0	0
Transfer to Equipment Fund	154,310	201,000	244,000
Transfer to Captial Improvement	300,000	50,000	50,000
Transfer to Bond & Interest	360,905	358,961	360,257
Sidewalk (ADA Curb)	789	15,000	15,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	356	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,568,687**	**4,819,892**	**8,376,445**
Unencumbered Cash Balance Dec 31	4,104,833	3,756,651	0
2023/2024/2025 Budget Authority Amoun	6,838,859	6,812,178	8,376,445

Adopted Budget

Special Park & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	72,773	73,964	71,464
Receipts:			
Local Alcohol Liquor Tax	44,150	40,000	43,720
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,150**	**40,000**	**43,720**
Resources Available:	**116,923**	**113,964**	**115,184**
Expenditures:			
Contracted Services	2,848	2,500	3,000
Capital Outlay	40,111	40,000	25,000
Cash Reserve (2025 column)	0	0	87,184
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,959**	**42,500**	**115,184**
Unencumbered Cash Balance Dec 31	73,964	71,464	0
2023/2024/2025 Budget Authority Amoun	87,181	43,000	115,184

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Program	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	146,043	143,170	110,970
Receipts:			
Local Alcohol Liquor Tax	44,150	25,000	44,492
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,150**	**25,000**	**44,492**
Resources Available:	**190,193**	**168,170**	**155,462**
Expenditures:			
Personal Services	5,487	5,000	5,000
Contracted Services	39,868	50,000	50,000
Materials & Supplies	458	1,200	5,000
Sundry Expenditures	1,210	1,000	1,000
Capital Outlay	0	0	94,462
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,023**	**57,200**	**155,462**
Unencumbered Cash Balance Dec 31	143,170	110,970	0
2023/2024/2025 Budget Authority Amount	166,319	150,066	155,462

Adopted Budget

Wastewater M&O	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,708,238	3,902,906	1,933,083
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	77,763	58,000	58,000
ROW Permit Fees	8,760	4,000	4,000
Sewer Service Fee	2,282,463	2,420,940	2,582,215
Insurance Recoveries	0	0	0
Grease Operating Permits	6,460	8,000	8,000
Sewer Serice Connections	0	0	0
Reimbursed Expenses	30,224	25,000	25,000
Transfer from Stormwater Utility	0	0	0
Transfer from CIP fund	0	0	0
Interest on Idle Funds	32,055	15,000	15,000
Miscellaneous	6,865	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,444,590**	**2,531,940**	**2,693,215**
Resources Available:	**7,152,828**	**6,434,846**	**4,626,298**
Expenditures:			
Personal Services	365,563	366,140	473,583
Contracted Services	1,131,969	3,471,072	1,093,153
Material & Supplies	136,752	150,100	150,600
Sundry Expenditures	433,656	3,000	3,000
Capital Outlay	798,765	133,836	150,000
Transfer to General	80,000	80,000	80,000
Transfer to Bond & Interest	54,184	48,582	54,326
Appropriation KDHE 2015 Projects	249,033	249,033	249,033
Maintenance Building			400,000
Cash Reserve (2025 column)	0	0	1,972,603
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,249,922**	**4,501,763**	**4,626,298**
Unencumbered Cash Balance Dec 31	3,902,906	1,933,083	0
2023/2024/2025 Budget Authority Amount	7,141,186	4,301,763	4,626,298

See Tab C

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Recovery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	576,571	587,881	617,881
Receipts:			
Sewer Recovery Fee	11,310	30,000	30,000
	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,310**	**30,000**	**30,000**
Resources Available:	**587,881**	**617,881**	**647,881**
Expenditures:			
Capital Outlay	0	0	647,881
Permit Refunds	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**647,881**
Unencumbered Cash Balance Dec 31	587,881	617,881	0
2023/2024/2025 Budget Authority Amoun	6,838,859	6,812,178	647,881

Adopted Budget **Swimming Pool M&O**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	251,694	79,605	30,488
Receipts:			
Pool Fees	127,252	135,000	140,000
Concessions	42,276	45,000	45,000
Transfer from General Fund	195,000	250,000	350,000
Reimbursed Expenses	144	3,000	3,000
Interest on Idle Funds	10,001	3,000	0
Miscellaneous	687	5,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**375,360**	**441,000**	**548,000**
Resources Available:	**627,054**	**520,605**	**578,488**
Expenditures:			
Personel Services	0	253,707	255,719
Contracted Services	425,357	128,310	140,657
Material & Supplies	111,683	101,000	101,000
Sundry Expenditures	9,858	7,100	81,114
Capital Outlay	551	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	-2
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**547,449**	**490,117**	**578,488**
Unencumbered Cash Balance Dec 31	79,605	30,488	0
2023/2024/2025 Budget Authority Amoun	87,181	43,000	578,488
	See Tab A	**See Tab C**	

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,264,741	170,850	112,421
Receipts:			
Local Sales Tax	2,158,636	2,280,000	2,080,000
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,158,636**	**2,280,000**	**2,080,000**
Resources Available:	**4,423,377**	**2,450,850**	**2,192,421**
Expenditures:			
Transfer to Capital Improv. Fund	3,523,614	687,544	185,177
Transfer to Debt Service Fund	728,913	0	395,000
Transfer to General Fund		650,885	
Transfer to Consolidated Street		1,000,000	1,490,000
Cash Reserve (2025 column)			
Miscellaneous			122,244
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,252,527**	**2,338,429**	**2,192,421**
Unencumbered Cash Balance Dec 31	170,850	112,421	0
2023/2024/2025 Budget Authority Amoun	166,319	150,066	2,192,421
	See Tab A	See Tab C	

Adopted Budget

Wastewater System Surplus	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	734,809	745,644	756,119
Receipts:			
User Fees	672,000	672,000	672,000
Interest on Idle Funds	12,160	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**684,160**	**682,000**	**682,000**
Resources Available:	**1,418,969**	**1,427,644**	**1,438,119**
Expenditures:			
Transfer to Debt Service Fund	673,325	671,525	669,275
Cash Reserve (2025 column)			768,844
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**673,325**	**671,525**	**1,438,119**
Unencumbered Cash Balance Dec 31	745,644	756,119	0
2023/2024/2025 Budget Authority Amoun	7,141,186	4,301,763	1,438,119

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Convention**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	524,477	574,211	593,039
Receipts:			
Booth & Registration Fees	0	0	0
Guest Tax	568,157	545,686	644,000
Insruance Recoveries	0	0	0
Reimbursed Expenses	13,679	8,540	9,460
Trolley Revenue	6,995	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	575	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**589,406**	**558,226**	**657,460**
Resources Available:	**1,113,883**	**1,132,437**	**1,250,499**
Expenditures:			
Personal Services	186,048	205,732	220,155
Contracted Services	112,561	123,039	127,034
Material & Supplies	19,488	25,850	26,050
Sundry Expenditures	221,575	128,500	153,350
Capital Outlay	0	56,277	35,000
Cash Reserve (2025 column)			688,910
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**539,672**	**539,398**	**1,250,499**
Unencumbered Cash Balance Dec 31	574,211	593,039	0
2023/2024/2025 Budget Authority Amoun	614,874	636,571	1,250,499

Adopted Budget

Solid Waste collection	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,333,582	2,482,406	2,602,047
Receipts:			
Refuse Collection	1,142,679	1,100,000	1,130,000
Landfill Closure Fee	108,275	141,085	141,085
Reimbursed Expenses	0	0	
Yard Waste Tags	0	0	
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,250,954**	**1,241,085**	**1,271,085**
Resources Available:	**3,584,536**	**3,723,491**	**3,873,132**
Expenditures:			
Contracted Services	1,051,709	1,070,944	1,070,944
Sundry Expenditures	0	0	
Landfill Mitigation	418	500	500
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0	0	0
Cash Reserve (2025 column)		0	2,751,688
Miscellaneous	3	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,102,130**	**1,121,444**	**3,873,132**
Unencumbered Cash Balance Dec 31	2,482,406	2,602,047	0
2023/2024/2025 Budget Authority Amoun	646,227	531,993	3,873,132
	See Tab A	**See Tab C**	

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Storm Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,183,864	1,560,219	911,608
Receipts:			
Storm Water Utility Fees	1,091,874	1,100,000	1,226,000
Reimbursed Expenses	1,213	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,093,087**	**1,100,000**	**1,226,000**
Resources Available:	**2,276,951**	**2,660,219**	**2,137,608**
Expenditures:			
Personal Services	0	0	0
Contracted Services	78,122	1,114,882	411,845
Operating Materials	13,028	0	0
Sundry Expenditures	0	0	0
Transfer to Bond & Interest	625,582	627,729	624,288
Transfer to Wwaster O&M	0	0	0
Transfer to Capital Improv. Fund	0	0	0
Capital Outlay	0	6,000	1,101,475
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**716,732**	**1,748,611**	**2,137,608**
Unencumbered Cash Balance Dec 31	1,560,219	911,608	0
2023/2024/2025 Budget Authority Amoun	4,776,095	4,583,293	2,137,608

Adopted Budget

Municipal Building	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	296,434	143,824	103,595
Receipts:			
Transfer from General Fund	90,000	90,000	90,000
Reimbursed Expenses	20,514	20,000	20,000
Interest on Idle Funds	0	5,000	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**110,514**	**115,000**	**112,000**
Resources Available:	**406,948**	**258,824**	**215,595**
Expenditures:			
Contractual Services	228,044	98,197	107,486
Materials & Supplies	28,564	29,700	30,000
Sundry Expenditures	0	0	0
Capital Outlay	6,386	27,332	10,500
Cash Reserve (2025 column)	0	0	67,609
Miscellaneous	130	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**263,124**	**155,229**	**215,595**
Unencumbered Cash Balance Dec 31	143,824	103,595	0
2023/2024/2025 Budget Authority Amoun	1,396,353	1,410,984	215,595

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Land Bank**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	238,361	236,448	36,448
Receipts:			
Sale of Real Estate	0	0	0
Appropriation City	0	0	0
Donations	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	238,361	236,448	36,448
Expenditures:			
Personal Services	0	0	0
Contracted Services	1,913	0	5,000
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	0	200,000	31,448
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,913	200,000	36,448
Unencumbered Cash Balance Dec 31	236,448	36,448	0
2023/2024/2025 Budget Authority Amoun	872,582	1,297,438	36,448

Adopted Budget

Municipal Golf Course	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	201,820	349,807	395,352
Receipts:			
Membership Fees	174,015	165,675	170,000
Ten Play Card & Golf Team Fees	18,260	15,725	15,725
Cars Storage Rental Fees	57,605	56,000	57,000
Cart Rental	125,031	96,900	150,000
Trail Fees	4,832	4,800	5,000
Driving Range Revenue	27,426	22,500	22,800
Transfer from General - Appropriation City	50,000	100,000	150,000
Insurance Recoveries	0	0	0
Weekend Green Fees	109,161	110,800	112,500
Weekday Green Fees	149,076	151,300	153,570
Concession Revenue	45,692	46,400	47,000
Beer Sales	66,070	67,000	68,000
Gift Cards	5,761	5,800	5,800
Pro Shop Sales	151,145	153,400	155,701
Reimbursed Expenses	4,814	1,500	1,500
Golf Lessons & Clinics	12,959	15,000	15,000
Interest on Idle Funds	6,008	5,000	5,000
Miscellaneous	110,497	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,118,352	1,018,380	1,135,096
Resources Available:	1,320,172	1,368,107	1,530,448
Expenditures:			
Personal Services	360,726	396,743	418,804
Contracted Services	128,458	118,259	117,800
Material & Supplies	268,095	255,700	257,700
Sundry Expenditures	60,308	51,500	311,069
Capital Outlay	151,875	150,478	425,000
Transfer to Equipment Fund	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	903	75	75
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	970,365	972,755	1,530,448
Unencumbered Cash Balance Dec 31	349,807	395,352	0
2023/2024/2025 Budget Authority Amoun	3,483,705	3,695,872	1,530,448

CPA Summary

City of McPherson 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **CID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	19,232	29,126	29,326
Receipts:			
CID Sales Tax	197,897	230,000	230,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**197,897**	**230,000**	**230,000**
Resources Available:	**217,129**	**259,126**	**259,326**
Expenditures:			
Developer Reimbursement	188,003	229,800	222,875
Cash Reserve (2025 column)			36,452
Miscellaneous			-1
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**188,003**	**229,800**	**259,326**
Unencumbered Cash Balance Dec 31	29,126	29,326	0
2023/2024/2025 Budget Authority Amount	2,527,808	2,579,572	259,326

City of McPherson

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Endowment		**Equipment Reserve**		**Salthouse Broadway**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	147,568	Cash Balance Jan 1	820,956	Cash Balance Jan 1	38,847	Cash Balance Jan 1		Cash Balance Jan 1		1,007,371
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Cemetery Lots	11,813	Transfers in	1,031,576	Interest received	255					
		Cancelled Encumbranc	189,589							
Total Receipts	11,813	Total Receipts	1,221,165	Total Receipts	255	Total Receipts	0	Total Receipts	0	1,233,233
Resources Available:	159,381	Resources Available:	2,042,121	Resources Available:	39,102	Resources Available:	0	Resources Available:	0	2,240,604
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay		Capital Outlay	894,339	Capital Outlay	0					
Total Expenditures	0	Total Expenditures	894,339	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	894,339
Cash Balance Dec 31	159,381	Cash Balance Dec 31	1,147,782	Cash Balance Dec 31	39,102	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,346,265
										1,346,265

**Note: These two block figures should agree.

CPA Summary

City of McPherson

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

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	18,905	Cash Balance Jan 1	0	Cash Balance Jan 1	92,377	Cash Balance Jan 1	1,437,662	Cash Balance Jan 1	228,198	1,777,142
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeited Property Poli	7,795	Insurance Receipts	0	Reimbursed expenditur	11,576	Federal Appropriations	0	State Ap[propriations	270,652	
Total Receipts	7,795	Total Receipts	0	Total Receipts	11,576	Total Receipts	0	Total Receipts	270,652	290,023
Resources Available:	26,700	Resources Available:	0	Resources Available:	103,953	Resources Available:	1,437,662	Resources Available:	498,850	2,067,165
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Drug Enforcement	5,032	Insurance Payout	0	Contractual Services	59,425	Projects	411,504	Projects	263,474	
Total Expenditures	5,032	Total Expenditures	0	Total Expenditures	59,425	Total Expenditures	411,504	Total Expenditures	263,474	739,435
Cash Balance Dec 31	21,668	Cash Balance Dec 31	0	Cash Balance Dec 31	44,528	Cash Balance Dec 31	1,026,158	Cash Balance Dec 31	235,376	1,327,730
										1,327,730

**Note: These two block figures should agree.

CPA Summary

Resolution No. 24-14

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 51.655 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 on to allow all interested taxpayers desiring to be heard an opportunity to give oral testimony; as required by state law and

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 20th, 2024, at 9:00 a.m. to be held at the McPherson Municipal Center, 400 E. Kansas and directs that notice of the pbulic 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 16th day of July, 2024 and **SIGNED** by the Mayor.

Thomas A. Brown

Mayor

Attested:

City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY 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: 21.949

Employee Benefits: 7.920

Employee Benefits Safety: 13.785

Capital Outlay: 1.330

Industrial Development: 0.332

Library: 4.969

Library Benefits: 1.131

Bond & Interest: 1.822

Our proposed ad valorem tax (dollar amount) is 8,007,519

The date of our hearing is: August 20, 2024

The time of our hearing is: 9:00 a.m.

The location of our hearing is: McPherson Municipal Center, 400 E Kansas Ave., 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, 202__.

WITNESS my hand and official seal on August 6, 2024.

(Seal)

THE CITY OF McPHERSON INCORPORATED SEAL MARCH 4, 1870 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.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF McPherson, HEREBY NOTIFIES THE McPherson COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

x Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is **53.238**. The date of our hearing is August 20, 20224 at 9:00 AM and will be held at McPherson Municipal Center, 400 E. Kansas Ave., McPherson, Kansas.

_____ 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, 20___.

WITNESS my hand and official seal on July 16, 2024.

(Seal)

THE CITY OF McPHERSON INCORPORATED SEAL MARCH 4, 1874 KANSAS

Thomas A Brown

Clerk or Officer of Governing Body

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of McPherson
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
McPherson County

Revenue Neutral Rate*	51.655	Proposed Tax Rate	53.238

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of McPherson

will meet on August 20, 2024 at 9:00 am at City Hall, 400 E. Kansas Ave., McPherson, KS. 67460 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	12,586,459	28.869	14,296,897	28.383	18,312,594	3,301,215	21.949
Debt Service	3,112,073	0.449	2,252,593	0.448	3,402,469	274,096	1.822
Library	800,936	5.335	850,767	5.328	856,000	747,419	4.969
Library Employee Benefits	165,029	1.100	178,353	1.098	195,500	170,174	1.131
Industrial	100,000	5.543	100,000	0.373	502,237	50,000	0.332
Employee Benefits-Non Pub	894,492	10.809	1,251,936	6.096	1,325,356	1,191,292	7.920
Employee Benefits- Public S	1,856,672	0.374	1,942,296	10.747	2,628,295	2,073,323	13.785
Capital Improvements	3,926,282	0.375	4,814,000	1.413	9,624,939	200,000	1.330
Consolidated Street & Hwy	3,568,687		4,819,892		8,376,445		
Special Park & Recreation	42,959		42,500		115,184		
Special Alcohol Program	47,023		57,200		155,462		
Wastewater M&O	3,249,922		4,501,763		4,626,298		
Sewer Recovery	0		0		647,881		
Swimming Pool M&O	547,449		490,117		578,488		
Sales Tax Revenue	4,252,527		2,338,429		2,192,421		
Wastewater System Surplus	673,325		671,525		1,438,119		
Tourism & Convention	539,672		539,398		1,250,499		
Solid Waste collection	1,102,130		1,121,444		3,873,132		
Storm Water Utility	716,732		1,748,611		2,137,608		
Municipal Building	263,124		155,229		215,595		
Land Bank	1,913		200,000		36,448		
Municipal Golf Course	970,365		972,755		1,530,448		
CID	188,003		229,800		259,326		
Non-Budgeted Funds-A	894,339						
Non-Budgeted Funds-B	739,435						
Totals	41,239,548	52.854	43,575,505	53.886	64,280,744	8,007,519	53.238
						*Revenue Neutral Rate***	*51.655*
Less: Transfers	11,239,848		13,265,057		8,302,351		
Net Expenditure	29,999,700		30,310,448		55,978,393		
Total Tax Levied	4,625,873		7,676,964		xxxxxxxxxxxxxxxxx		
Assessed Valuation	135,313,645		144,164,475		150,406,757		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	19,390,000	16,820,000	14,215,000
Revenue Bonds	30,795,000	30,060,000	28,675,000
Other	0	0	0
Lease Purchase Principal	3,278,642	3,068,569	2,849,220
Total	53,463,642	49,948,569	45,739,220

*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

Published in McPherson Sentinel
Aug 7, 2024

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
City of McPherson
will meet on August 20, 2024 at 9:00 am at City Hall, 400 E. Kansas Ave., McPherson, KS. 67460 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall, 400 E. Kansas Ave., McPherson, KS. 67460 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	12,586,439	28.869	14,256,897	28.383	18,317,394	3,301,215	31.949
Debt Service	3,112,073	0.649	3,252,593	0.648	3,402,459	374,096	3.823
Library	800,936	5.335	850,787	5.328	896,000	547,419	4.969
Library Employee Benefits	165,028	1.100	178,353	1.096	195,300	170,174	1.131
Industrial	100,000	0.543	100,000	0.373	502,227	50,000	0.332
Employee Benefits-Non Pub	894,493	10.809	1,254,936	6.096	1,323,356	1,191,292	7.920
Employee Benefits- Public S	1,936,672	0.374	1,942,296	10.747	2,038,295	2,075,223	13.795
Capital Improvements	3,926,262	0.335	4,834,000	1.493	9,624,836	200,000	1.330
Consolidated Street & Hwy	3,588,687		4,849,892		8,376,445		
Special Park & Recreation	43,999		42,500		115,184		
Special Alcohol Program	47,023		51,200		155,440		
Wastewater M&O	3,249,922		4,501,563		4,626,298		
Sewer Recovery	0		0		647,881		
Swimming Pool M&O	547,649		490,117		578,495		
Sales Tax Revenue	4,258,527		2,338,459		2,982,421		
Wastewater System Surplus	671,325		671,525		1,438,139		
Tourism & Convention	539,672		539,398		1,350,499		
Solid Waste collection	1,502,330		1,321,644		3,873,132		
Storm Water Utility	716,732		1,748,611		2,137,608		
Municipal Building	263,124		158,259		315,509		
Land Bank	1,915		200,000		36,448		
Municipal Golf Course	970,365		972,355		1,320,448		
CID	183,803		229,800		299,326		
Non-Budgeted Funds-A	894,339						
Non-Budgeted Funds-B	739,435						
Totals	41,239,548	52.854	45,573,505	57.856	64,280,944	9,007,519	53.238
						Revenue Neutral Rate**	51.655
Less: Transfers	11,239,848		13,265,057		8,302,351		
Net Expenditure	29,999,700		30,310,448		55,978,593		
Total Tax Levied	4,625,873		7,636,963		xxxxxxxxxxxxxxxxx		
Assessed Valuation	135,313,645		144,144,475		150,406,787		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	19,390,000	16,820,000	14,315,000
Revenue Bonds	30,795,800	30,060,000	28,675,000
Other	0	0	0
Lease Purchase Principal	3,278,642	3,068,569	2,849,220
Total	53,463,642	49,948,569	45,739,220

*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

######

MCPHERSON SENTINEL

AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION: #2544970

STATE OF KANSAS
SS.
COUNTY OF MCPHERSON

I, Nicole Bitton, as publisher/agent of

MCPHERSON SENTINEL

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

08/07/2024

N Bitton

Agent Signature

Subscribed and sworn to before me this

9 day of August A.D. 2024.

Kelli Metzger

Notary Public

KELLI METZGER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES OCTOBER 19, 2024

Advertising Fee: $155.93

See Proof on Next Page

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of

City of McPherson

will meet on August 20, 2024 at 9:00 am at City Hall, 400 E. Kansas Ave., McPherson, KS. 67460 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	12,586,459	28.869	14,296,897	28.383	18,312,594	3,301,215	21.949
Debt Service	3,112,073	0.449	2,252,593	0.448	3,402,469	274,096	1.822
Library	800,936	5.335	850,767	5.328	856,000	747,419	4.969
Library Employee Benefits	165,029	1.100	178,353	1.098	195,500	170,174	1.131
Industrial	100,000	5.543	100,000	0.373	502,237	50,000	0.332
Employee Benefits-Non Pub	894,492	10.809	1,251,936	6.096	1,325,356	1,191,292	7.920
Employee Benefits- Public S	1,856,672	0.374	1,942,296	10.747	2,628,295	2,073,323	13.785
Capital Improvements	3,926,282	0.375	4,814,000	1.413	9,624,939	200,000	1.330
Consolidated Street & Hwy	3,568,687		4,819,892		8,376,445		
Special Park & Recreation	42,959		42,500		115,184		
Special Alcohol Program	47,023		57,200		155,462		
Wastewater M&O	3,249,922		4,501,763		4,626,298		
Sewer Recovery	0		0		647,881		
Swimming Pool M&O	547,449		490,117		578,488		
Sales Tax Revenue	4,252,527		2,338,429		2,192,421		
Wastewater System Surplus	673,325		671,525		1,438,119		
Tourism & Convention	539,672		539,398		1,250,499		
Solid Waste collection	1,102,130		1,121,444		3,873,132		
Storm Water Utility	716,732		1,748,611		2,137,608		
Municipal Building	263,124		155,229		215,595		
Land Bank	1,913		200,000		36,448		
Municipal Golf Course	970,365		972,755		1,530,448		
CID	188,003		229,800		259,326		
Non-Budgeted Funds-A	894,339						
Non-Budgeted Funds-B	739,435						
Totals	41,239,548	52.854	43,575,505	53.886	64,280,744	8,007,519	53.238
						*Revenue Neutral Rate***	*51.655*
Less: Transfers	11,239,848		13,265,057		8,302,351		
Net Expenditure	29,999,700		30,310,448		55,978,393		
Total Tax Levied	4,625,873		7,676,964		xxxxxxxxxxxxxxxxx		
Assessed Valuation	135,313,645		144,164,475		150,406,757		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	19,390,000		16,820,000		14,215,000		
Revenue Bonds	30,795,000		30,060,000		28,675,000		
Other	0		0		0		
Lease Purchase Principal	3,278,642		3,068,569		2,849,220		
Total	53,463,642		49,948,569		45,739,220		

*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

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 20, 2024

Resolution No. 24-17

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

Certified

THE CITY OF McPHERSON INCORPORATED SEAL MARCH 4, 1874 KANSAS

RESOLUTION NO. 24-17

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

WHEREAS, the Revenue Neutral Rate for the City of McPherson was calculated as 51.655 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 20, 2024, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of McPherson shall levy a property tax rate exceeding the Revenue Neutral Rate of 51.655 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 20th day of August 2024, and **SIGNED** by the Mayor.

Thomas A. Brown, Mayor

Attested:

Leah Kavanguzi, City Clerk

THE CITY OF McPHERSON INCORPORATED SEAL MARCH 4, 1874 KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY 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: 21.949

Employee Benefits: 7.920

Employee Benefits Safety: 13.785

Capital Outlay: 1.330

Industrial Development: 0.332

Library: 4.969

Library Benefits: 1.131

Bond & Interest: 1.822

Our proposed ad valorem tax (dollar amount) is 8,007,519

The date of our hearing is: August 20, 2024

The time of our hearing is: 9:00 a.m.

The location of our hearing is: McPherson Municipal Center, 400 E Kansas Ave., 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, 202__.

WITNESS my hand and official seal on August 6, 2024.

(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.