

TO THE CLERK OF MCPHERSON COUNTY, STATE OF KANSAS

We, the undersigned, duly elected, qualified and acting officers of McPherson County, Kansas, certify that: (1) the hearing mentioned in the attached proofs of publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

			2024 ADOPTED BUDGET			
			Page No.	Expenditures	Amount of 2023 Tax to be Levied	County Clerk's Use Only
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Allocation of MVT, RVT & 16/20M Veh			3			
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Fund	K.S.A.					
General	79-1945	79-1946	5 - 9	12,270,405	6,597,649	12.645
Public Works	68-5,101	68-518c	10	7,324,128	5,450,865	10.447
Health		65-204	10-11	766,465	357,316	0.685
Employee Benefits		12-16,102	12	3,357,240	2,872,445	5.505
Noxious Weed		2-1318	12	369,010	186,283	0.357
Comm. Developmental Svc.		19-4011	13	521,604	110,713	0.212
Debt Service			13	253,900	0	
Community Corrections			14	1,392,047	0	
Court Trustee Fund			14	306,545	0	
Telephone Tax - Est. 2012			14	327,125	0	
Special Alcohol			15	15,000	0	
Special Park & Recreation			15	14,000	0	
Technology Fund - Register of Deeds			15	70,400	0	
Technology Fund - County Clerk			16	13,998	0	
Technology Fund - County Treasurer			16	8,929	0	
Special Landfill			16	2,036,500	0	
Insurance Reserve			17	XX	XX	
Special Highway Improvement			17	XX	XX	
Special Machinery & Equipment			17	XX	XX	
Capital Improvement Reserve			17	XX	XX	
Capital Equipment Reserve			18	XX	XX	
Noxious Weed Capital Outlay			18	XX	XX	
Landfill Remediation Fund			18	XX	XX	
War Memorial Reserve			18	XX	XX	
CARES - SPARK Grant			19	XX	XX	
ARPA - SLFRF Grant			19	1,593,143	XX	
E911 Capital Reserve			19	XX	XX	
TOTAL COUNTY				30,640,439	15,575,272	29.851
Publication			20 - 22			
Resolution			23			
Final Assessed Valuation				521,776,035		

158.6
29.851

Municipal Accounting Use Only
 Reviewed by _____
 Follow-up Yes No

Attest: 7-21, 2023

Hollie D. Melroy
 Hollie D. Melroy, County Clerk

Roid Baker
Walt Dell
 Governing Body

Base Levy

1) Total Tax Levy Amount (Dollars) in 2023 (From 2023 Budget - Certificate Page) 15,479,172

Percentage Adjustments

2) CPI Adjustment - 1.8% (Line 4 Percentage Multiplied by Line 1 --- Net Tax Levy) NA

3) Value of New Improvements (From June 15th County Clerk Valuation Document) (Included both New Construction and remodel/Renovations Gains) 3,301,599

4) 2023 Personal Property Valuation (From June 15th County Clerk Valuation Document)	23,045,927	
2022 Personal Property Valuation (From June 15th County Clerk Valuation Document)	21,540,587	
Increase in Total Personal Property Valuations (cannot be less than zero)		1,505,340

5) Real Property which has Change in Use (From June 15th County Clerk Valuation Document) 2,408,520

6) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document) 0

6a) Expiration of TIF district, RHID, NRD or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base) 0

7) Total Assessed Value of Adjustments NA

9) Adjustment Percentage (Line 7 / (line 8 - Line 7)) NA

13) Dollar Value of Adjustments (Line 1 Multiplied by Line 9 Percentage) NA

15) Total Percentage Adjustments NA

SENATE BILL 13 – REVENUE NEUTRAL RATE (expressed in mills) **29.631**

ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES

2023 Funds with a Levy (2022 Tax - Levies)	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RV & Excise	16/20M	Commercial	Watercraft
General	6,401,931	454,649	10,730	7,237	37,117	2,165
Road & Bridge	5,444,397	386,647	9,125	6,154	31,565	1,841
Health	387,903	27,548	650	438	2,249	131
Noxious Weed	182,643	12,971	306	206	1,059	62
CDDO	109,308	7,763	183	124	634	37
Employee Benefit	2,952,989	209,714	4,949	3,338	17,121	999
TOTAL	15,479,171	1,099,291	25,944	17,498	89,745	5,235

Tax
0.071017
MVT Factor

0.001676
RV & Excise

0.001130
16/20M Factor

0.005798
16/20M Factor

0.000338
Factor

Note: Only allocated to funds that had a tax levy in 2022.

Fund Transferred From:	Fund Transferred To:	Amount 2022	Amount 2023	Amount 2024	Statute
General	Capital Improvement Res.	\$ 1,959,588	\$ 460,000	\$ 400,000	19-120
General	Capital Equipment Res.	-	105,000	112,000	19-119
General	Capital Equip Res.- E911	-	365,000	365,000	19-119
Hwy Improvement Reserve	Hwy Improvement Res.	-	-	-	68-590
Public Works	Hwy Equipment Res.	-	-	-	68-141g
Noxious Weeds	Nox. Weeds Eq. Res.	24,000	24,000	24,000	2-1318
Motor Vehicle	General	12,507	6,000	6,000	8-145 & 65-204
TOTAL		\$ 1,996,096	\$ 960,000	\$ 907,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Int. Rate	Amount of Bonds Issued	Amount Outstand. 1/1/2023	Date Due		Amount Due 2023		Amount Due 2024	
						Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O. Refunding - Series 2016 -- B I # 005072616845											
Transfer Station	7/26/2016	2 - 4%		3,301,599	2,375,000	February		35,625		31,950	
						August	August	35,625	245,000	31,950	190,000

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate %	Outright Purchase Price	Other Charges in Contract	Total Amount Financed	Amount Outstanding	Payments Due

GENERAL FUND

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	2,203,472	1,825,288	635,086
Taxes			
Ad Valorem Tax	7,055,609	6,273,893	XXXXXXXXXXXX
Delinquent Tax	156,413	64,300	50,500
Motor Vehicle Tax	503,400	520,170	454,649
Recreational Vehicle & Excise Tax	13,207	13,255	10,730
16/20 Ton Vehicle Tax	10,656	7,972	7,237
Commercial Motor Vehicle Tax	38,591	39,194	37,117
Watercraft Tax	0	3,057	2,165
Local Sales Tax	2,900,002	2,950,000	3,000,000
Intergovernmental Revenue			
Mineral Production Tax	7,790	6,500	6,800
Local Alcoholic Liquor Fund	5,906	5,800	5,850
Grants - Misc	1,632	0	0
City of McP. - E911, Police & PRI	516,296	535,500	562,275
Other	0	2,000	2,000
Charges for Services			
Prisoner Care	20,150	20,000	20,000
Civil Processing	11,001	12,500	10,500
Other Charges	31,489	33,000	32,000
Licenses, Fees and Permits			
Recording Fees	261,661	255,000	260,000
Passport Fees	19,250	22,000	22,500
Planning & Zoning Permits	19,493	17,500	18,500
Fingerprint Fees	23,664	15,000	23,700
Penalty and Interest	258,116	154,000	131,000
Diversion Application, Fines & Fees	58,394	51,000	40,000
County Officers' Fees	34,949	38,000	32,000
Court Fees	14,282	14,500	15,000
Other Permits and Licenses	891	750	800
Use of Money & Property			
Interest Earnings	177,573	434,000	380,000
Rent of Facilities & Property	33,809	32,000	32,000
MVL Interest	2,375	1,850	1,800
Miscellaneous			
Surplus Property & Reimbursements	8,760	0	0
Gifts and Donations	451	500	500
Insurance Pmts	37,616	0	0
Other	5,360	4,000	4,000
Transfers	12,507	6,000	6,000
Current Revenue	12,241,292	11,533,241	5,169,623
Total Resources Available	14,444,764	13,358,529	5,804,709

GENERAL FUND -- EXPENDITURES

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Commissioners			
Personal Services	90,486	97,210	102,600
Contractual Services	9,668	10,000	10,000
Commodities	102	650	650
Capital Outlay	4,436		
Department Total	104,692	107,860	113,250
County Counselor			
Personal Services	31,925	0	0
Contractual Services	635	36,000	36,000
Commodities	0	4,000	4,000
Capital Outlay	0		
Department Total	32,560	40,000	40,000
Administrator/Finance			
Personal Services	306,131	340,150	357,158
Contractual Services	7,278	7,650	8,660
Commodities	3,808	4,250	4,070
Capital Outlay	1,479	0	1,650
Department Total	318,695	352,050	371,538
Data Processing			
Personal Services	149,975	160,480	166,552
Contractual Services	91,391	192,175	197,172
Commodities	1,087	4,650	4,650
Capital Outlay	80,749	67,892	79,892
Department Total	323,202	425,197	448,266
Clerk			
Personal Services	173,231	185,170	195,090
Contractual Services	23,901	7,390	7,587
Commodities	366	750	750
Capital Outlay	730	0	0
Department Total	198,228	193,310	203,427
Election			
Personal Services	21,206	11,200	23,625
Contractual Services	70,617	55,197	87,563
Commodities	1,831	800	2,600
Capital Outlay	0	0	11,745
Department Total	93,654	67,197	125,533
Treasurer			
Personal Services	194,636	208,900	189,000
Contractual Services	31,095	28,810	28,355
Commodities	4,189	3,800	3,150
Capital Outlay	0	0	0
Department Total	229,920	241,510	220,505
Register of Deeds			
Personal Services	173,984	204,600	202,418
Contractual Services	7,610	9,460	9,460
Commodities	856	1,100	1,100
Capital Outlay	1,000	0	0
Department Total	183,450	215,160	212,978

GENERAL FUND (Continued)

	2022 Actual	**2023** Budget/Est.	**2024** Budget
GIS & Mapping			
Personal Services		35,000	63,000
Contractual Services		26,880	17,710
Commodities		850	850
Capital Outlay		0	0
Department Total		62,730	81,560
Appraiser			
Personal Services	361,749	360,000	384,378
Contractual Services	35,297	54,905	51,805
Commodities	3,838	5,500	5,500
Capital Outlay	3,512	4,500	4,500
Department Total	404,396	424,905	446,183
Planning and Zoning/Sanitation			
Personal Services	113,873	90,173	129,675
Contractual Services	16,409	13,930	14,530
Commodities	3,073	3,700	3,700
Capital Outlay	116	5,000	0
Department Total	133,471	112,803	147,905
County Maintenance			
Personal Services	85,969	68,660	74,256
Contractual Services	1,335	15,500	10,735
Commodities	27,057	28,000	30,000
Capital Outlay	0	18,000	5,000
Department Total	114,361	130,160	119,991
Courthouse General			
Contractual Services	350,732	365,550	379,040
Commodities	13,924	14,100	14,850
Capital Outlay	358,064	231,700	89,500
Department Total	722,720	611,350	483,390
County Building			
Contractual Services	135,731	100,000	99,650
Commodities	6,218	5,500	8,750
Capital Outlay	0	255,500	50,000
Department Total	141,949	361,000	158,400
Emergency Management			
Personal Services	0	6,000	6,300
Contractual Services	44,934	45,125	45,825
Commodities	5,048	10,000	10,000
Capital Outlay	0	0	0
Department Total	49,981	61,125	62,125
Emergency Management-Communications			
Personal Services	832,746	998,200	1,048,110
Contractual Services	86,552	62,280	92,280
Commodities	3,142	22,865	23,015
E911 Tower Software	565	0	0
Capital Outlay	0	0	0
Department Total	923,005	1,083,345	1,163,405

GENERAL FUND (Continued)

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Sheriff			
Personal Services	1,278,983	1,388,800	1,424,428
Contractual Services	262,007	286,050	324,850
Commodities	153,557	157,155	145,655
Capital Outlay	197,766	346,000	231,000
Department Total	1,892,312	2,178,005	2,125,933
Jail			
Personal Services	829,067	989,000	1,038,450
Contractual Services	404,288	453,550	443,990
Commodities	62,162	52,100	65,100
Capital Outlay	28,004	90,700	66,100
Department Total	1,323,521	1,585,350	1,613,640
County Attorney, Victim/Witness			
Personal Services	485,911	502,800	598,200
Contractual Services	39,578	44,000	46,275
Commodities	17,603	18,000	19,000
Capital Outlay	7,121	19,900	23,300
Department Total	550,212	584,700	686,775
Unified Courts			
Contractual Services	249,024	210,118	215,420
Commodities	11,538	10,000	11,197
Capital Outlay	18,226	19,000	13,900
Department Total	278,788	239,118	240,517
4-H Fair			
Contractual Services	29,228	31,500	31,500
Commodities	11	1,000	1,000
Capital Outlay	2,441	5,000	5,000
Department Total	31,680	37,500	37,500

GENERAL FUND (Continued)

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Crestwood Cemetery			
Contractual Services	3,109	5,000	5,000
Commodities	10	1,000	1,000
Total Department	3,119	6,000	6,000
Nondepartmental			
City - County Airport	64,302	64,302	64,320
Economic Development	98,358	100,000	115,000
Coroner Fees	156,087	100,000	100,000
Ambulance	807,132	807,132	807,132
Special Fair	20,000	20,000	20,000
Museum - Lindsborg (50 + 25 for records)	222,055	100,000	75,000
Soil Conservation	34,121	34,121	34,121
County Extension	231,100	285,000	285,000
Services for the Elderly	329,008	303,700	312,000
Mental Health	225,740	231,384	236,012
Fire, Ambulance & Water Districts	368,569	566,429	175,000
Domestic Violence/COVAP	11,500	13,000	13,000
STEPMC/Circles	20,000	30,000	30,000
Animal Control	18,000	18,000	18,000
Total Nondepartmental	2,605,972	2,673,068	2,284,585
Transfers To:			
Capital Reserve E911	0	365,000	365,000
Capital Improvement Reserve Fund	1,959,588	460,000	400,000
Capital Equipment Reserve Fund	0	105,000	112,000
Total Transfers	1,959,588	930,000	877,000
Total Expenditures	12,619,475.96	12,723,443	12,270,405
Unreserved Fund Balance - Dec. 31	1,825,288	635,086	XXXXXXXXXX
		Tax Required	6,465,696
		Delinquency Computation	2%
		Amount of 2023 Tax to be Levied	6,597,649

PUBLIC WORKS

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	578,164	598,620	469,102
Revenues:			
Ad Valorem Tax	5,153,047	5,335,509	XXXXXXXXXXXX
Delinquent Tax	109,694	51,334	62,000
Motor Vehicle Tax	371,038	379,660	386,647
Recreational Vehicle & Excise Tax	9,638	9,674	9,125
16/20 Ton Vehicle Tax	6,188	5,818	6,154
Commercial Motor Vehicle Tax	29,823	28,606	31,565
Watercraft Tax	0	2,231	1,841
Special City/County Highway	993,759	980,000	985,000
Insurance Reimb	0	75	75
Use of Property	0	770	770
Reimbursements	67,491	5,000	5,000
Surplus Property	275,913	67,000	25,000
Miscellaneous	0		
Current Revenue	7,016,589	6,865,677	1,513,178
Total Resources Available	7,594,754	7,464,297	1,982,280
Expenditures:			
Personal Services	2,131,222	2,355,700	2,452,128
Contractual Services	803,376	618,100	905,900
Commodities	3,689,467	3,070,195	2,883,100
Capital Outlay	372,069	951,200	1,083,000
Transfer to:			
Special Highway Improvement	0		
Special Machinery and Equipment	0		
Total Expenditures	6,996,133.63	6,995,195	7,324,128
Unreserved Fund Balance - Dec. 31	598,620	469,102	XXXXXXXXXXXX
		Tax Required	5,341,848
		Delinquency Computation	2%
		Amount of 2023 Tax to be Levied	5,450,865

HEALTH

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	138,951	7,177	108,259
Revenues:			
Ad Valorem Tax	168,094	380,145	XXXXXXXXXXXX
Delinquent Tax	3,232	1,600	1,600
Motor Vehicle Tax	12,202	12,341	27,548
Recreational & Excise Tax	311	314	650
16/20 Ton Vehicle Tax	90	189	438
Commercial Motor Vehicle Tax	1,075	930	2,249
Watercraft Tax		73	131
Grants	160,363	309,800	160,469
Medicaid/KANCARE	34,768	22,000	23,250
Fees/Insurance	94,053	87,200	91,700
Miscellaneous (COVID Reimb)	88,794	0	0
Other - ARPA	0		
Current Revenues	562,981	814,592	308,036
Total Resources Available	701,932	821,769	416,295

HEALTH (continued)	**2022**	**2023**	**2024**
Expenditures	Actual	Budget/Est.	Budget
Maternal & Infant (160)			
Contractual Services	90	610	110
Commodities	109	450	450
Program Total	199	1,060	560
Family Plannning (167)			
Contractual Services	18,938	26,550	27,350
Commodities	3,396	4,300	4,300
Program Total	22,334	30,850	31,650
Immunization Action Plan (171)			
Contractual Services	4,212	4,120	4,120
Commodities	0	650	650
Program Total	4,212	4,770	4,770
State Formula Grant (173)			
Contractual Services	113,775	135,000	135,400
Commodities	3,358	3,600	4,200
Program Total	117,133	138,600	139,600
COVID 19 (174)			
Contractual Services	15,830	500	0
Commodities	1,981	0	0
Capital Outlay	0	17,000	0
Program Total	17,811	17,500	0
Public Health Emergency Preparedness (176)			
Contractual Services	7,388	7,060	7,010
Commodities	475	800	100
Capital Outlay	0	0	0
Program Total	7,863	7,860	7,110
Women-Infants-Children -- WIC (183)			
Contractual Services	956	2,600	2,900
Commodities	790	2,850	2,350
Program Total	1,746	5,450	5,250
Other - Administration (189)			
Personal Services - all departments	440,868	447,220	489,900
Fringe Benefits	0	0	0
Contractual Services	58,875	51,900	54,425
Commodities	3,124	8,300	5,200
Capital Outlay	20,588		28,000
Program Total	523,456	507,420	577,525
Total Expenditures	694,754	713,510	766,465
Unreserved Fund Balance - Dec. 31	7,177	108,259	XXXXXXXXXXXX
		Tax Required	350,170
		Delinquency Computation	2%
		Amount of 2023 Tax to be Levied	357,316

EMPLOYEE BENEFITS

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	445,953	290,195	291,623
Taxes & Shared Revenues:			
Ad Valorem Tax	2,575,251	2,893,930	XXXXXXXXXXXX
Delinquent Tax	51,389	14,500	14,500
Motor Vehicle Tax	166,539	189,993	209,714
Recreational Vehicle & Excise Tax	4,360	4,841	4,949
16/20 Ton Vehicle Tax	3,359	2,912	3,338
Commercial Motor Vehicle Tax	12,905	14,316	17,121
Watercraft Tax	0	1,116	999
Reimbursements & Transfers	5,128	0	0
Current Revenues	2,818,931	3,121,608	250,621
Total Resources Available	3,264,883	3,411,803	542,244
Expenditures			
Unemployment Insurance K.S.A. 44-710e	23,620	20,000	24,000
Workmen's Compensation K.S.A. 44-505c	182,383	185,900	205,400
KPERS (Retirement) K.S.A. 74-4920	718,746	745,000	857,780
Social Security K.S.A. 40-2305	560,110	595,000	695,780
Medical Insurance	1,419,274	1,496,250	1,496,250
Dental Insurance	70,556	78,030	78,030
Total Expenditures	2,974,688	3,120,180	3,357,240
Unreserved Fund Balance - Dec. 31	290,195	291,623	XXXXXXXXXX
		Tax Required	2,814,996
		Delinquency Computation	2%
		Amount of 2023 Tax to be Levied	2,872,445

NOXIOUS WEED

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	66,764	79,213	53,034
Taxes & Shared Revenues			
Ad Valorem Tax	193,868	178,900	XXXXXXXXXX
Delinquent Tax	3,777	1,095	1,095
Motor Vehicle Tax	11,952	14,310	12,971
Recreational Vehicle & Excise Tax	312	365	306
16/20 Ton Vehicle Tax	232	219	206
Commercial Motor Vehicle Tax	933	1,078	1,059
Watercraft Tax	0	84	62
Sale of Chemicals & Labor	73,491	114,000	116,600
Use of Property	0	320	120
Misc	0	1,500	1,000
Current Revenues	284,566	311,871	133,419
Total Resources Available	351,330	391,084	186,453
Expenditures			
Personal Services	129,781	135,280	149,920
Contractual Services	21,678	26,970	25,590
Commodities	88,894	144,000	160,000
Capital Outlay	7,765	7,800	9,500
Transfer to Noxious Weed Capital Outlay	24,000	24,000	24,000
Total Expenditures	272,117	338,050	369,010
Unreserved Fund Balance - Dec. 31	79,213	53,034	XXXXXXXXXXXX
		Tax Required	182,557
		Delinquency Computation	2%
		Amount of 2023 Tax to be Levied	186,283

CDDO - Intellectual and Developmental Disabilities	**2022** Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	68,564	10,691	4,986
Taxes & Shared Revenues			
Ad Valorem Tax	114,056	107,122	XXXXXXXXXXXX
Delinquent Tax	1,896	275	275
Motor Vehicle Tax	6,582	8,391	7,763
Recreational Vehicle & Excise Tax	169	214	183
16/20 Ton Vehicle Tax	78	129	124
Commercial Motor Vehicle Tax	555	632	634
Watercraft Tax	0	32	37
State Aid and Admin Grant	121,032	121,032	121,032
Admin Grant	157,330	157,072	257,072
Medicare - Basis Fee	28,300	21,000	21,000
Other		0	0
Current Revenues	429,999	415,899	408,119
Total Resources Available	498,563	426,590	413,105
Expenditures:			
Personnel	0	0	0
Fringe Benefits	0	0	0
Contractual Services - DPOK	367,872	299,104	399,104
Commodities	0	0	0
Capital Outlay	0	0	0
Agency Appropriations - State	0	0	0
Agency Appropriations - Co	120,000	122,500	122,500
Total Expenditures	487,872	421,604	521,604
Unreserved Fund Balance - Dec. 31	10,691	4,986	XXXXXXXXXXXX
		Tax Required	108,499
		Delinquency Computation	2%
		Amount of 2023 Tax to be Levied	110,713

DEBT SERVICE	**2022** Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	8,911	8,911	8,911
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle & Excise Tax			0
16/20 Ton Vehicle Tax			0
Revenues from Landfill Utility	318,000	316,250	253,900
Current Revenues	318,000	316,250	253,900
Total Resources Available	326,911	325,161	262,811
Expenditures			
Bond principal	235,000	245,000	190,000
Bond interest & commission	83,000	71,250	63,900
Total Expenditures	318,000	316,250	253,900
Unreserved Fund Balance - Dec. 31	8,911	8,911	8,911

COMMUNITY CORRECTIONS

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	100,631	233,532	173,481
Revenues:			
Federal Grants		0	
State Grants	1,350,166	1,128,397	1,248,397
Fees & Charges for Services	50,221	39,000	42,000
Other	0	500	500
Current Revenue	1,400,387	1,167,897	1,290,897
Total Resources Available	1,501,018	1,401,429	1,464,378
Expenditures:			
Personal Services	691,499	656,352	735,804
Fringe Benefits	283,109	265,596	333,943
Contractual Services	282,715	292,000	305,800
Commodities	10,021	13,000	15,500
Capital Outlay	143	1,000	1,000
Total Expenditures	1,267,486	1,227,948	1,392,047
Unreserved Fund Balance - Dec. 31	233,532	173,481	72,331

COURT TRUSTEE PROGRAM

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	67,215	59,078	61,193
Revenues:			
Fees & State Reimb.	211,922	220,000	222,000
Fees - Collections	78,847	78,000	79,000
Misc.	1,598	0	0
Current Revenues	292,368	298,000	301,000
Total Resources Available	359,582	357,078	362,193
Expenditures:			
Personnel Services	187,937	196,878	205,165
Fringe Benefits	71,518	68,907	69,130
Contractual Services	32,199	23,100	24,250
Commodities	8,453	6,000	6,500
Capital Outlay	397	1,000	1,500
Total Expenditures	300,504	295,885	306,545
Unreserved Fund Balance - Dec. 31	59,078	61,193	55,648

Telephone Tax E911 (Est. 2012; Fund 27)

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	208,541	199,666	102,125
Revenues:			
Tax	239,050	225,000	225,000
Miscellaneous			0
Current Revenues	239,050	225,000	225,000
Total Resources Available	447,591	424,666	327,125
Expenditures:			
Contractual Services	247,010	320,000	324,584
Commodities	915	2,541	2,541
Capital Outlay			
Total Expenditures	247,925	322,541	327,125
Unreserved Fund Balance - Dec. 31	199,666	102,125	0

SPECIAL ALCOHOL FUND

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	3,527	11,525	8,395
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	11,298	10,370	10,370
Total Resources Available	14,825	21,895	18,765
Expenditures:			
Contractual Services			
- Omega House	1,100	4,500	5,000
- Prairie View	1,100	4,500	5,000
- Valley Hope	1,100	4,500	5,000
Total Expenditures	3,300	13,500	15,000
Unreserved Fund Balance - Dec. 31	11,525	8,395	3,765

SPECIAL PARK AND RECREATION

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	8,197	14,104	9,524
Revenues:			
Local Alcoholic Liquor Tax	5,906	5,420	5,420
Total Resources Available	14,104	19,524	14,944
Expenditures:			
Old Mill Museum & Park	0	0	0
Other	0	10,000	14,000
Total Expenditures	0	10,000	14,000
Unreserved Fund Balance - Dec. 31	14,104	9,524	944

TECHNOLOGY FUND - Reg. Of Deeds

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	153,886	161,726	161,458
Revenues:			
Fees	38,292	31,232	32,300
Interest Income			
Current Revenues	38,292	31,232	32,300
Total Resources Available	192,178	192,958	193,758
Expenditures:			
Personnel	0	0	0
Contractual	30,102	25,000	45,000
Commodities	310	1,500	15,000
Capital Outlay	40	5,000	10,400
Transfer - To General	0	0	0
Total Expenditures	30,452	31,500	70,400
Unreserved Fund Balance - Dec. 31	161,726	161,458	123,358

TECHNOLOGY FUND - County Clerk

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	20,486	18,979	5,923
Revenues:			
Fees	9,826	7,808	8,075
Interest Income			
Current Revenues	9,826	7,808	8,075
Total Resources Available	30,311	23,823	13,998
Expenditures:			
Personnel		0	0
Contractual	10,000	15,900	11,998
Commodities	0		
Capital Outlay	1,332	2,000	2,000
Total Expenditures	11,332	17,900	13,998
Unreserved Fund Balance - Dec. 31	18,979	5,923	0

TECHNOLOGY FUND - County Treasurer

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	13,108	1,046	854
Revenues:			
Fees	9,624	7,808	8,075
Interest Income			
Current Revenues	9,624	7,808	8,075
Total Resources Available	22,732	8,854	8,929
Expenditures:			
Personnel		0	0
Contractual	15,000	7,500	8,429
Commodities	0	0	0
Capital Outlay	6,686	500	500
Total Expenditures	21,686	8,000	8,929
Unreserved Fund Balance - Dec. 31	1,046	854	0

SPECIAL LANDFILL

K.S.A. -19-2662

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	10,000	10,000	10,000
Revenues:			
Special Assessments	2,020,705	1,996,000	2,012,000
Delinquent Tax	61,213	26,000	24,500
Current Revenues	2,081,918	2,022,000	2,036,500
Total Resources Available	2,091,918	2,032,000	2,046,500
Expenditures			
Contractual Services	2,081,918	2,022,000	2,036,500
Refunds	0	0	0
Total Expenditures	2,081,918	2,022,000	2,036,500
Unreserved Fund Balance - Dec. 31	10,000	10,000	10,000

INSURANCE RESERVE FUND K.S.A. 12-2615	**2022** Actual
Unreserved Fund Balance - Jan 1	1,049,749
Revenues:	
Transfer from General Fund	
Transfer from Emp. Ben. Fund	
Interest	
Total Resources Available	1,049,749
Expenditures	0
Unreserved Fund Balance - Dec. 31	1,049,749

SPECIAL HIGHWAY IMPROVEMENT K.S.A. 68-590	**2022** Actual
Unreserved Fund Balance - Jan. 1	2,872,045
Revenues:	
Transfer from Pubic Works	0
A/R McPherson City	0
Other - Fed Funds Exchange	188,162
Total Resources Available	3,060,207
Expenditures	124,754
Unreserved Fund Balance - Dec. 31	2,935,453

SPECIAL MACHINERY AND EQUIP. K.S.A. 68-141g	**2022** Actual
Unreserved Fund Balance - Jan. 1	797,354
Revenues:	
Transfer from Road & Bridge	0
Interest	
Total Resources Available	797,354
Expenditures	430,518
Unreserved Fund Balance - Dec. 31	366,836

CAPITAL IMPROVEMENT RESERVE K.S.A. 19-120	**2022** Actual
Unreserved Fund Balance - Jan. 1	1,686,044
Revenues:	
Transfer from General Fund	1,000,000
Donations	
Total Resources Available	2,686,044
Expenditures	0
Unreserved Fund Balance - Dec. 31	2,686,044

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2022** Actual
Unreserved Fund Balance - Jan. 1	1,586,026
Revenues:	
Transfer from General Fund	625,000
Reimbursements	0
Total Resources Available	2,211,026
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	2,211,026

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2022** Actual
Unreserved Fund Balance - Jan. 1	159,558
Revenues:	
Transfer from Noxious Weed	24,000
Sale of Surplus Property	
Interest	
Total Resources Available	183,558
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	183,558

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2022** Actual
Unreserved Fund Balance - Jan. 1	1,270,423
Revenues:	
Assessments	
Interest	
Total Resources Available	1,270,423
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,270,423

War Memorial	**2022** Actual
Unreserved Fund Balance - Jan. 1	3,336
Revenues:	
Interest	0
Total Resources Available	3,336
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	3,336

CARES

	2022 Actual
Unreserved Fund Balance - Jan. 1	650,161
Revenues:	
Federal Covid Relief Funds	0
Returned Funds	16,908
Total Resources Available	667,069
Total Expenditures	667,069
Unreserved Fund Balance - Dec. 31	0

ARPA

	2022 Actual	**2023** Budget/Est.	**2024** Budget
Unreserved Fund Balance - Jan. 1	0	1,865,118	1,593,143
Revenues:			
Federal ARPA Relief Funds	2,771,975	2,771,974	0
	0	0	0
Total Resources Available	2,771,975	4,637,092	1,593,143
Total Expenditures	906,857	3,043,949	1,593,143
Unreserved Fund Balance - Dec. 31	1,865,118	1,593,143	0

E911 Capital Reserve

	2022 Actual
Unreserved Fund Balance - Jan. 1	825,000
Revenues:	
Transfer from General	275,000
Total Resources Available	1,100,000
Total Expenditures	0
Unreserved Fund Balance - Dec. 31	1,100,000

NOTICE OF BUDGET HEARING

The governing body of McPherson County, Kansas will meet on August 14, 2023 at 9:10 A.M., at 122 West Marlin, 1st Floor, McPherson, KS., for the purpose of hearing and answering objections of taxpayers relating to the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at the County Administrator's Office, McPherson County Courthouse, McPherson, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budgeted 2024 Expenditures and the Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 Budget. The "Est. Tax Rate" column, shown for comparative purposes, is subject to change depending on final assessed valuation.

Fund	2022		2023		PROPOSED BUDGET 2024		
	Actual Expenditures	Actual Tax Rate	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2023 Tax to be Levied	Est. Tax Rate*
General	12,619,476	14.213	12,723,443	12.542	12,270,405	6,597,649	12.551
Public Works	6,996,134	10.374	6,995,195	10.666	7,324,128	5,450,865	10.369
Health	694,754	0.338	713,510	0.760	766,465	357,316	0.680
Employee Benefits	2,974,688	5.192	3,120,180	5.785	3,357,240	2,872,445	5.464
Noxious Weed	272,117	0.391	338,050	0.358	369,010	186,283	0.354
Comm. Developmental Services	487,872	0.230	421,604	0.215	521,604	110,713	0.211
Debt Service	318,000		316,250		253,900		
Community Corrections	1,267,486		1,227,948		1,392,047		
Court Trustee Fund	300,504		295,885		306,545		
Telephone Tax (2012)	247,925		322,541		327,125		
Special Alcohol	3,300		13,500		15,000		
Special Park & Recreation	-		10,000		14,000		
Tech Fund - Register of Deeds	30,452		31,500		70,400		
Tech Fund - County Clerk	11,332		17,900		13,998		
Tech Fund - County Treasurer	21,686		8,000		8,929		
Special Landfill	2,081,918		2,022,000		2,036,500		
Special Highway Improvement	124,754		xx		xx		
ARPA - SLFRF Federal Grant	906,857		3,043,949		1,593,143		
County Totals	29,359,256	30.738	31,621,455	30.326	30,640,439	15,575,272	29.628
Revenue Neutral Rate **							29.631
Less: Transfers	1,996,096		960,000		907,000		
Net Expenditures	27,363,160		30,661,455		29,733,439		
Total Tax Levied	15,321,362		15,575,248		XXXXXXXX		
Assessed Valuation	498,450,177		513,593,891		525,685,965		
Outstanding Indebtedness, as of January 1,	2022		2023		2024		
General Obligation Bonds	2,610,000		2,375,000		2,130,000		
Lease Purchase Principal	2,000,000		-		-		

* Tax Rates are expressed in mills.

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

Hollie D. Melroy, County Clerk

NOTICE OF BUDGET HEARING

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BUDGET SUMMARY

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MCPHERSON COUNTY RURAL FIRE DISTRICTS Fund	2022		2023		PROPOSED BUDGET 2024			
	Actual Expenditures	Actual Tax Rate*	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2023 Tax to be Levied	Est. Tax Rate*	Revenue Neutral Rate **
#1 General	148,500	6.899	156,100	2.818	152,400	135,058	6.627	
#1 Ambulance	163,807	3.453	167,500	7.186	160,000	57,799	2.836	
#1 Amb. - Special Equip. Res.	42,500	xx	xx	xx	xx	xx	xx	
Total Fire District # 1	354,807	10.352	323,600	10.004	312,400	192,857	9.463	9.468
#3 General	218,800	4.726	207,500	4.620	228,000	205,955	5.130	5.135
#5 General	232,739	4.162	238,750	4.194	247,100	226,981	4.172	4.174
#5 Special Equipment Res.	354,714	xx	xx	xx	xx	xx	xx	
#6 General	78,586	8.999	96,000	10.381	102,250	76,376	9.593	10.148
#6 Special Equipment Res.	9,125	xx	xx	xx	xx	xx	xx	
#7 General	283,003	5.213	286,997	3.357	311,200	127,703	3.339	3.344
#8 General	128,654	6.002	135,200	5.696	158,750	112,024	5.446	5.494
#8 Sp. Equipment	86,000	xx	xx	xx	xx	xx	xx	
#9 General	282,788	9.687	276,250	9.226	274,350	248,337	8.897	8.898

* Tax Rates are expressed in mills.

** Revenue Neutral Rate as defined by K.S.A. 79-2988

Hollie D. Melroy

Notice of Revenue Neutral Rate Intent

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

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____ . The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, 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, 2023.

WITNESS my hand and official seal on 7-18, 2023.



R. Wilto
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.

MCPHERSON SENTINEL

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1310540

STATE OF KANSAS
SS.
COUNTY OF MCPHERSON

I, Dawn Schnepf, as publisher/agent of

MCPHERSON SENTINEL

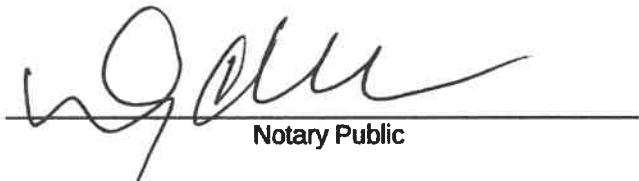
of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):.

07/26/2023


Agent Signature

Subscribed and sworn to before me this

27th day of July, A.D. 20 23.


Notary Public

Advertising Fee: \$124.74



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Employee Benefits	2,974,688	5.192	3,120,180	5.785	3,357,240	2,872,445	5.484
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Special Park & Recreation	-		10,000		14,000		
Tech Fund - Register of Deeds	30,452		31,500		70,400		
Tech Fund - County Clerk	11,332		17,900		13,998		
Tech Fund - County Treasurer	21,686		8,000		8,929		
Special Landfill	2,081,918		2,022,000		2,036,500		
Special Highway Improvement	124,754		xx		xx		
ARPA - SLFRF Federal Grant	906,857		3,043,949		1,593,143		
County Totals	29,359,256	30.738	31,621,455	30.326	30,640,439	15,575,272	29.628
Revenue Neutral Rate **							29.631
Less: Transfers	1,996,096		960,000		907,000		
Net Expenditures	27,363,160		30,661,455		29,733,439		
Total Tax Levied	15,321,362		15,575,248		XXXXXXXX		
Assessed Valuation	498,450,177		513,593,891		525,685,985		
Outstanding Indebtedness, as of January 1,							
General Obligation Bonds	2,610,000		2,375,000		2,130,000		
Lease Purchase Principal	2,000,000		-		-		

* Tax Rates are expressed in mills.

** Revenue Neutral Rate as defined by KSA 79-2986.

Hollie D. Meitoy, County Clerk

1310540