











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

**Budgeted Year: 2024**

Library found in: City of McPherson  
McPherson County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2023</u>	<u>2024</u>
Ad Valorem	\$713,356	\$759,000
Delinquent Tax	\$0	\$10,000
Motor Vehicle Tax	\$0	\$74,960
Recreational Vehicle Tax	\$0	\$1,460
16/20M Vehicle Tax	\$0	\$276
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$713,356</b>	<b>\$845,696</b>
Difference in Total Taxes:	\$132,340	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$135,313,645	\$144,127,905
Did Assessed Valuation Decrease?	No	
Levy Rate	5.335	5.266
Difference in Levy Rate:	(0.069)	
Qualify for grant:	Not Qualify	

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

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

City of McPherson

2024

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

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,354,015	5,268,022	4,955,846
Receipts:			
Ad Valorem Tax	3,718,809	3,860,760	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	176,122	0	0
Motor Vehicle Tax	359,967	418,423	405,691
Recreational Vehicle Tax	6,961	8,159	7,901
16/20M Vehicle Tax	1,049	1,267	1,492
Commercial Vehicle Tax	21,579	22,060	23,475
Watercraft Tax	0	2,017	1,444
RHID Receipts	179,034	180,250	191,966
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Excise Tax	2,165	1,454	2,527
Local Alcoholic Liquor	31,838	37,903	43,866
In Lieu of Taxes	58,275	58,000	58,000
Retail Sales Tax	2,546,985	2,300,000	2,300,000
Beer License	1,050	1,300	1,300
Liquor License	6,400	3,600	3,600
Occupation License	13,772	15,000	15,000
Building, Zoning, Demo Bond	99,748	120,000	120,000
Inspection, Other Permits	4,262	4,000	4,000
Dance License	0	0	0
Franchise Tax	426,950	450,000	415,000
Fines & Forfeitures	198,552	175,000	200,000
License Fireworks Stands	4,000	3,000	3,000
Interest on Investments	71,920	350,000	250,000
Interest on Cemetery Investments	790	2,400	100
Tips - Community Building	2,023		2,400
Rent - Building & Equipment	18,894	16,000	16,000
Sale of Cemetery Lots	36,600	30,000	30,000
Cemetery Services & Fees	37,210	40,000	42,000
Fire Contracts	561,122	539,270	553,567
Para - Transit (State)	8,155	5,500	5,500
Taxi Cab coupons	5,615	6,000	6,000
Electric Department Appropriation	1,893,138	1,950,000	1,950,000
Water Department Appropriation	50,510	60,000	60,000
Transfer from Wastewater	80,000	80,000	80,000
Transfer from Solid Waste	50,000	50,000	50,000
CHS Effluent Water	114,451	100,000	100,000
Credit Card Fees	1,253	1,250	1,250
Rental Fees - Community Building	58,104	60,000	60,000
Rental Deposit - Community Building	7,600	20,000	20,000
Beer Sales - Community Building	14,459	15,000	15,000
Liquor Sales - Community Building	0	0	0
Concession Sales - Community Building	476	3,400	1,000
Ambulance Appropriation	436,416	436,416	436,416
Subsidy Rescue Vehicle Runs	10,000	5,000	5,000
Hazmat/Technical Rescue Equipment	15,000	15,000	15,000
In Lieu of Taxes (IRB)	19,670	0	0
Grant Reimbursements	92,957	0	0
Gifts & Bequests	3,248	0	0
VIN Inspections (Police)	24,620	28,000	28,000
Miscellaneous	13,095		
Dog Tag, Impound, Adoption Fees	5,442	4,400	4,400
Animal Cremations	32,341	28,500	30,000
Reimbursed Expenses	203,014	266,800	600,000
ARPA REIMB (Fuel)	0	0	
ARPA REIMB (WAGES & HR)	97,835	235,000	
ARPA REIMB (Tech)	0	60,000	
Neighborhood Revitalization Rebate	0		0





City of McPherson

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Administration</b>			
Personal Services	625,875	673,135	783,781
Contractual Services	219,670	309,830	325,100
Material & Supplies	11,613	13,200	14,100
Sundry Expenditures	1,534,955	862,031	1,199,173
Capital Outlay	0	0	0
<b>Total</b>	<b>2,392,113</b>	<b>1,858,196</b>	<b>2,322,154</b>
<b>Engineering</b>			
Personal Services	224,543	287,951	278,908
Contractual Services	13,432	6,129	14,925
Material & Supplies	14,608	21,870	22,505
Sundry Expenditures	976	4,150	4,150
Capital Outlay	16,395	7,200	7,200
<b>Total</b>	<b>269,954</b>	<b>327,300</b>	<b>327,688</b>
<b>Law Enforcement</b>			
Personal Services	2,390,943	2,291,800	2,834,778
Contractual Services	450,867	565,026	625,166
Material & Supplies	153,688	174,300	170,500
Sundry Expenditures	96,420	140,446	164,446
Capital Outlay	284,461	632,017	375,313
<b>Total</b>	<b>3,376,379</b>	<b>3,803,589</b>	<b>4,170,203</b>
<b>Fire Department</b>			
Personal Services	1,273,277	1,202,300	1,556,428
Contractual Services	382,503	370,475	382,489
Material & Supplies	96,048	110,321	119,115
Sundry Expenditures	82,691	97,565	102,594
Capital Outlay	546,724	764,024	735,842
<b>Total</b>	<b>2,381,243</b>	<b>2,544,685</b>	<b>2,896,468</b>
<b>Planning &amp; Development</b>			
Personal Services	115,719	123,219	130,642
Contractual Services	26,060	16,268	39,245
Material & Supplies	5,614	8,157	8,371
Sundry Expenditures	5,667	11,825	13,125
Capital Outlay	2,725	4,015	5,031
<b>Total</b>	<b>155,785</b>	<b>163,484</b>	<b>196,414</b>
<b>Street Transfer to Consolidated St. &amp; Hwy.</b>			
Sundry Expenditures-Transfer to Con	550,000	600,000	650,000
<b>Total</b>	<b>550,000</b>	<b>600,000</b>	<b>650,000</b>
<b>Park</b>			
Personal Services	423,630	447,714	542,730
Contractual Services	196,216	212,305	219,182
Material & Supplies	78,924	82,200	82,200
Sundry Expenditures	5,730	4,300	6,800
Capital Outlay	155,100	151,952	148,861
<b>Total</b>	<b>859,600</b>	<b>898,471</b>	<b>999,773</b>
<b>Cemetery</b>			
Personal Services	157,695	151,198	184,363
Contractual Services	28,657	32,227	34,487
Material & Supplies	13,295	14,600	14,600
Sundry Expenditures	1,799	1,575	2,050
Capital Outlay	58,574	48,739	61,621
<b>Total</b>	<b>260,020</b>	<b>248,339</b>	<b>297,121</b>
<b>Page 1 - Total</b>	<b>10,245,094</b>	<b>10,444,064</b>	<b>11,859,821</b>

City of McPherson

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>Inspection</b>			
Personal Services	63,538	65,068	66,358
Contractual Services	1,873	2,895	3,086
Material & Supplies	4,076	10,530	10,450
Sundry Expenditures	182	3,520	3,618
Capital Outlay	2,230	5,794	5,506
<b>Total</b>	<b>71,899</b>	<b>87,807</b>	<b>89,018</b>
<b>Community Building</b>			
Personal Services	4,500	24,000	10,000
Contractual Services	79,048	94,085	94,390
Material & Supplies	12,968	19,500	20,500
Sundry Expenditures	4,205	12,650	11,550
Capital Outlay	5,486	26,972	20,000
<b>Total</b>	<b>106,207</b>	<b>177,207</b>	<b>156,440</b>
<b>Ambulance</b>			
Personal Services	0	0	0
Contractual Services	925,616	1,011,960	1,049,188
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	60,000	60,000	60,000
<b>Total</b>	<b>985,616</b>	<b>1,071,960</b>	<b>1,109,188</b>
<b>Legal and Judicial</b>			
Personal Services	76,110	78,754	81,926
Contractual Services	229,772	237,947	245,292
Material & Supplies	3,364	10,000	5,000
Sundry Expenditures	1,149	1,150	1,200
Capital Outlay	0		
<b>Total</b>	<b>310,395</b>	<b>327,851</b>	<b>333,418</b>
<b>Animal Control</b>			
Personal Services	105,683	163,142	177,454
Contractual Services	49,327	63,408	70,884
Material & Supplies	8,908	13,500	15,500
Sundry Expenditures	7,916	11,466	14,700
Capital Outlay	18,424	21,900	24,900
<b>Total</b>	<b>190,258</b>	<b>273,416</b>	<b>303,438</b>
<b>Page 2 -Total</b>	<b>1,664,375</b>	<b>1,938,241</b>	<b>1,991,502</b>
<b>Page 1 -Total</b>	<b>10,245,094</b>	<b>10,444,064</b>	<b>11,859,821</b>
<b>Grand Total</b>	<b>11,909,469</b>	<b>12,382,305</b>	<b>13,851,323</b>

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



City of McPherson

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Library Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	148,027	147,025	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,555		
Motor Vehicle Tax	13,106		15,450
Recreational Vehicle Tax	254		301
16/20M Vehicle Tax	42		57
Commercial Vehicle Tax	774		894
Watercraft Tax	0		55
MVL Excise Tax	81		96
In Lieu of taxes - IRB clients	782		5,000
Neighborhood Revitalization Rebate	0	20,075	0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>169,621</b>	<b>167,100</b>	<b>21,853</b>
<b>Resources Available:</b>	<b>169,621</b>	<b>167,100</b>	<b>21,853</b>
Expenditures:			
Appropriation Library Employee Benefits	169,621	167,100	178,353
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>169,621</b>	<b>167,100</b>	<b>178,353</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	173,006	173,006	178,353
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			178,353
Tax Required			156,500
Delinquent Comp Rate:			0.0%
Amount of 2023 Ad Valorem Tax			156,500

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Industrial</b>			
Unencumbered Cash Balance Jan 1	372,720	380,363	386,358
Receipts:			
Ad Valorem Tax	49,172	50,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,614	0	
Motor Vehicle Tax	5,149	5,531	5,254
Recreational Vehicle Tax	101	108	102
16/20M Vehicle Tax	20	20	19
Commercial Vehicle Tax	293	319	304
Watercraft Tax	0	0	19
MVL Excise Tax	34	17	33
Appropriation County	50,000	50,000	50,000
Reimbursed Expenses	0		
In lieu of taxes - IRB clients	260		
ARPA Reimbursement	0		
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>107,643</b>	<b>105,995</b>	<b>55,731</b>
<b>Resources Available:</b>	<b>480,363</b>	<b>486,358</b>	<b>442,089</b>
Expenditures:			
Contracted Services	100,000	100,000	495,239
Sundry Expenditures	0		
Capital Outlay	0		
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>495,239</b>
Unencumbered Cash Balance Dec 31	380,363	386,358	xxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	476,900	460,388	495,239
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			495,239
Tax Required			53,150
Delinquent Comp Rate:			0.0%
Amount of 2023 Ad Valorem Tax			53,150

CPA Summary

City of McPherson

2024

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

Adopted Budget Employee Benefits-Non Public Safety	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	343,426	268,987	270,699
<b>Receipts:</b>			
Ad Valorem Tax	596,854	741,260	xxxxxxxxxxxxxxxx
Delinquent Tax	32,051	5,549	
Motor Vehicle Tax	56,903	67,154	77,892
Recreational Vehicle Tax	1,137	1,309	1,517
16/20M Vehicle Tax	362	204	287
Commercial Vehicle Tax	2,812	3,541	4,507
Watercraft Tax	0	324	277
MVL Excise Tax	448	188	485
Matching Funds	7,087	0	
In lieu of taxes IRB clients	3,157		
Reimbursed Expenses	10,472	12,000	10,000
Reimbursed Expenses (ARPA)	17,751	35,000	0
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>729,034</b>	<b>866,529</b>	<b>94,965</b>
<b>Resources Available:</b>	<b>1,072,460</b>	<b>1,135,516</b>	<b>365,664</b>
<b>Expenditures:</b>			
Contracted Services	3,976,876	864,817	1,234,148
Reimbursed Expenses	-3,173,403		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>803,473</b>	<b>864,817</b>	<b>1,234,148</b>
Unencumbered Cash Balance Dec 31	268,987	270,699	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	976,524	1,101,379	1,234,148
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,234,148
Tax Required			868,484
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			868,484

Adopted Budget Employee Benefits- Public Safety	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	417,412	433,093	487,206
<b>Receipts:</b>			
Ad Valorem Tax	1,440,049	1,445,515	xxxxxxxxxxxxxxxx
Delinquent Tax	77,520	13,000	
Motor Vehicle Tax	149,116	162,017	151,896
Recreational Vehicle Tax	2,926	3,159	2,958
16/20M Vehicle Tax	658	492	559
Commercial Vehicle Tax	8,256	9,323	8,789
Watercraft Tax	0	0	541
MVL Excise Tax	1,017	555	946
Matching Funds	0	0	
In lieu of taxes IRB clients	7,617	0	
Reimbursed Expenses	5,524	0	
Reimbursed Expenses (ARPA)	47,014	44,000	
Idle Interest	0	0	
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Receipts			
<b>Total Receipts</b>	<b>1,739,697</b>	<b>1,678,061</b>	<b>165,689</b>
<b>Resources Available:</b>	<b>2,157,109</b>	<b>2,111,154</b>	<b>652,895</b>
<b>Expenditures:</b>			
Contracted Services	1,724,016	1,623,948	2,184,043
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>1,724,016</b>	<b>1,623,948</b>	<b>2,184,043</b>
Unencumbered Cash Balance Dec 31	433,093	487,206	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,106,493	1,993,528	2,184,043
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,184,043
Tax Required			1,531,148
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			1,531,148

CPA Summary

City of McPherson

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	2,023,931	1,865,781	2,798,006
Receipts:			
Ad Valorem Tax	49,299	50,100	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
MVL Excise Tax			
In Lieu of Taxes - IRB Clients			
Temporary Note Proceeds			
Transfer from General			
Transfer from General-Parks			
Transfer from General-Police			
Transfer from Consolidated Streets			
Transfer from Storm Water Utility			
Transfer from Wastewater M&O			
Transfer from Sales Tax Fund			
Bond Proceeds			
Developer's Share			
Reimbursed expenditures			
Transfer from CID			
Transfer from CIP			
Community Development Block Grant			
Federal & State Program Revenue			
Transfer from Sales Tax			
Special Assessments Prepaid			
	1,049,859	2,634,419	4,857,237
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,099,158</b>	<b>2,684,519</b>	<b>4,857,237</b>
<b>Resources Available:</b>	<b>3,123,089</b>	<b>4,550,300</b>	<b>7,655,243</b>
Expenditures:			
1928 Fire Truck Restoration	19,246	1,752,294	7,856,543
North Fire Station	35		
Wall Park Bank Restoration	428,708		
Community Building Renovation	92,800		
Lakeside Bank Restoration	39,991		
North Frontage Sewer Extension-Ferguson	38,723		
North Frontage Road Extension-Ferguson	504,264		
Police Department-CIP Projects	524		
Transfer to Bond & Interest	0		
Transfer to Storm Water Utility	0		
Transfer to Consolidated Street & Highway	0		
Transfer to Wastewater M&O	0		
CDBG Grant of 2020	3,000		
CDBG Grant of 2021	0		
CDBG Grant of 2022 (Housing)	8,750		
CDBG Grant of 2022 (Walnut Street)	74,836		
Northview Trail TA Grant-Phase 1	333		
Northview Trail TA Grant-Phase 2	5,998		
Public Lands - CIP	31,000		
Erosion Control/Mitigation Projects	9,100		
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,257,308</b>	<b>1,752,294</b>	<b>7,856,543</b>
Unencumbered Cash Balance Dec 31	1,865,781	2,798,006	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	2,999,181	1,922,722	7,856,543
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			7,856,543
			Tax Required
			201,300
Delinquent Comp Rate:		0.0%	0
Amount of 2023 Ad Valorem Tax			201,300

City of McPherson

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Consolidated Street &amp; Hwy</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,282,486	3,944,751	2,885,778
Receipts:			
State of Kansas Gas Tax	364,769	363,140	353,400
County Transfers Gas	0	0	0
City Retails Sales Tax	2,041,024	1,700,000	1,700,000
Transfer from General Fund	550,000	600,000	650,000
State Connecting Links	78,890	75,000	75,000
Transfer from Sales Tax	0	0	1,008,000
Reimbursed Expenses	223,519	536,263	140,000
Transfer from CIP	0		
Interest on Idle Funds	0		
Miscellaneous	1,266		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,259,468</b>	<b>3,274,403</b>	<b>3,926,400</b>
<b>Resources Available:</b>	<b>6,541,954</b>	<b>7,219,154</b>	<b>6,812,178</b>
Expenditures:			
Personal Services	398,232	500,858	488,932
Contracted Services	1,429,242	2,858,953	2,917,289
Material & Supplies	182,770	384,950	376,500
Sundry Expenditures	2,208	8,400	2,404,496
Capital Outlay	33,368	15,000	15,000
Transfer to Equipment Fund	137,000	154,310	201,000
Transfer to Captial Improvement	50,000	50,000	50,000
Transfer to Bond & Interest	358,745	360,905	358,961
Sidewalk (ADA Curb)	4,408		
Cash Forward (2024 column)	0		
Miscellaneous	1,230		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,597,203</b>	<b>4,333,376</b>	<b>6,812,178</b>
Unencumbered Cash Balance Dec 31	3,944,751	2,885,778	0
2022/2023/2024 Budget Authority Amount	5,459,059	6,838,859	6,812,178

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Park &amp; Recreation</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	107,220	72,773	81,511
Receipts:			
Local Alcohol Liquor Tax	42,577	43,000	40,000
Local Alcohol Liquor Tax (2022)		10,738	
3	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>42,577</b>	<b>53,738</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>149,797</b>	<b>126,511</b>	<b>121,511</b>
Expenditures:			
Contracted Services	2,355	45,000	43,000
Capital Outlay	74,669		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>77,024</b>	<b>45,000</b>	<b>43,000</b>
Unencumbered Cash Balance Dec 31	72,773	81,511	78,511
2022/2023/2024 Budget Authority Amount	90,533	87,181	43,000

<b>CPA Summary</b>
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City of McPherson

2024

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

Adopted Budget Special Alcohol Program	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	145,364	146,043	115,066
Receipts:			
Local Alcohol Liquor Tax	42,577	35,000	35,000
Local Alcohol Liquor Tax(2022)		-21,477	
Reimbursed Expenses	471		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>43,048</b>	<b>13,523</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>188,412</b>	<b>159,566</b>	<b>150,066</b>
Expenditures:			
Personal Services	2,950	3,500	5,000
Contracted Services	34,984	35,000	35,000
Materials & Supplies	4,145	5,000	5,000
Sundry Expenditures	290	1,000	1,000
Capital Outlay	0	0	104,066
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>42,369</b>	<b>44,500</b>	<b>150,066</b>
Unencumbered Cash Balance Dec 31	146,043	115,066	0
2022/2023/2024 Budget Authority Amount	165,450	166,319	150,066

Adopted Budget

Wastewater M&O	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,442,822	4,708,238	1,769,823
Receipts:			
Fines & Penalties	0	0	0
Rent	0	0	0
ASCS Payments	0	0	0
Sale of Material, Supplies & Equipment	57,966	58,000	58,000
Sale of Grain & Hay	0	0	0
ROW Permit Fees	2,190	4,000	4,000
Sewer Service Fee	2,171,733	2,312,940	2,420,940
Insurance Recoveries	0	0	0
Grease Operating Permits	8,281	8,000	8,000
Sewer Service Connections	0	0	0
Reimbursed Expenses	39,892	25,000	25,000
Transfer from Stormwater Utility	0	0	0
Transfer from CIP fund	0	0	0
Interest on Idle Funds	12,336	15,000	15,000
ARPA reim	0	13,000	0
Miscellaneous	905	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,293,303</b>	<b>2,436,940</b>	<b>2,531,940</b>
<b>Resources Available:</b>	<b>6,736,125</b>	<b>7,145,178</b>	<b>4,301,763</b>
Expenditures:			
Personal Services	332,657	411,840	433,470
Contracted Services	961,459	3,093,498	842,392
Material & Supplies	103,500	158,100	150,100
Sundry Expenditures	764	385,217	252,033
Capital Outlay	240,969	1,192,516	520,000
Wastewater Surplus	0	0	1,975,186
Transfer to General	80,000	80,000	80,000
Transfer to Storm Water Utility	0	0	
Transfer to Bond & Interest	53,313	54,184	48,582
Appropriation KDHE 2015 Projects	249,033	0	
Transfer to Equipment Reserve	3,000	0	
Cash Forward (2024 column)	0		
Miscellaneous	3,192		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,027,887</b>	<b>5,375,355</b>	<b>4,301,763</b>
Unencumbered Cash Balance Dec 31	4,708,238	1,769,823	0
2022/2023/2024 Budget Authority Amount	5,931,014	7,141,186	4,301,763

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CPA Summary



City of McPherson

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Sewer Recovery</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	554,874	576,571	606,571
Receipts:			
Sewer Recovery	21,697	30,000	30,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>21,697</b>	<b>30,000</b>	<b>30,000</b>
<b>Resources Available:</b>	<b>576,571</b>	<b>606,571</b>	<b>636,571</b>
Expenditures:			
Capital Outlay	0	0	636,571
Permit Refunds	0	0	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>636,571</b>
Unencumbered Cash Balance Dec 31	576,571	606,571	0
2022/2023/2024 Budget Authority Amount	587,606	614,874	636,571

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Swimming Pool M&amp;O</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	289,128	251,694	153,193
Receipts:			
Pool Fees	99,063	132,000	135,000
Concessions	26,879	30,000	35,000
Transfer from General Fund	180,000	195,000	200,000
Reimbursed Expenses	2,233	800	800
Interest on Idle Funds	0	1,000	5,000
Miscellaneous	3,925	2,000	3,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>312,100</b>	<b>360,800</b>	<b>378,800</b>
<b>Resources Available:</b>	<b>601,228</b>	<b>612,494</b>	<b>531,993</b>
Expenditures:			
Personel Services	0	184,995	216,594
Contracted Services	250,629	171,206	148,310
Material & Supplies	86,068	96,000	71,000
Sundry Expenditures	8,571	7,100	96,089
Capital Outlay	4,266	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>349,534</b>	<b>459,301</b>	<b>531,993</b>
Unencumbered Cash Balance Dec 31	251,694	153,193	0
2022/2023/2024 Budget Authority Amount	628,970	646,227	531,993

CPA Summary

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City of McPherson

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Tourism &amp; Convention</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	363,796	524,477	684,338
Receipts:			
Booth & Registration Fees	0		
Guest Tax	545,686	575,000	600,000
Insurance Recoveries	0	0	0
Reimbursed Expenses	12,251	9,000	9,100
Trolley Revenue	4,010	3,000	3,000
Grant Revenue	0	0	1,000
Gifts & Bequests	84,178	0	0
Interest on Idle Funds	0	0	0
ARPA Reimb	0	5,500	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	1000	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>646,125</b>	<b>593,500</b>	<b>613,100</b>
<b>Resources Available:</b>	<b>1,009,921</b>	<b>1,117,977</b>	<b>1,297,438</b>
Expenditures:			
Personal Services	165,519	170,000	180,000
Contracted Services	109,390	103,996	114,194
Material & Supplies	18,953	21,150	25,300
Sundry Expenditures	191,582	128,493	967,944
Capital Outlay	0	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>485,444</b>	<b>433,639</b>	<b>1,297,438</b>
Unencumbered Cash Balance Dec 31	524,477	684,338	0
2022/2023/2024 Budget Authority Amount	632,934	872,582	1,297,438

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Solid Waste collection</b>	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	2,160,390	2,333,582	2,475,038
Receipts:			
Refuse Collection	1,125,388	1,126,156	1,079,749
Landfill Closure Fee	120,644	125,000	141,085
Reimbursed Expenses	0		
Yard Waste Tags	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,246,032</b>	<b>1,251,156</b>	<b>1,220,834</b>
<b>Resources Available:</b>	<b>3,406,422</b>	<b>3,584,738</b>	<b>3,695,872</b>
Expenditures:			
Contracted Services	1,022,332	1,059,200	1,070,944
Sundry Expenditures	0		
Landfill Mitigation	506	500	500
Transfer to General	50,000	50,000	50,000
Transfer to Bond & Interest	0		
Cash Forward (2024 column)	0		2,574,428
Miscellaneous	2		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,072,840</b>	<b>1,109,700</b>	<b>3,695,872</b>
Unencumbered Cash Balance Dec 31	2,333,582	2,475,038	0
2022/2023/2024 Budget Authority Amount	3,311,451	3,483,705	3,695,872

CPA Summary

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City of McPherson

2024

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

Adopted Budget Storm Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,268,956	1,183,864	1,479,572
Receipts:			
Storm Water Utility Fees	981,577	1,100,000	1,100,000
Reimbursed Expenses	0		
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>981,577</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Resources Available:</b>	<b>2,250,533</b>	<b>2,283,864</b>	<b>2,579,572</b>
Expenditures:			
Personal Services	0	0	0
Contracted Services	429,926	178,709	612,801
Operating Materials	2,690	0	0
Sundry Expenditures	0	625,583	627,729
Transfer to Bond & Interest	622,613	0	
Transfer to Wwaster O&M	0		
Transfer to Capital Improv. Fund	0		
Capital Outlay	11,440		1,339,042
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,066,669</b>	<b>804,292</b>	<b>2,579,572</b>
Unencumbered Cash Balance Dec 31	1,183,864	1,479,572	0
2022/2023/2024 Budget Authority Amount	2,139,520	2,527,808	2,579,572

Adopted Budget

Municipal Building	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	277,155	296,434	148,771
Receipts:			
Transfer from General Fund	90,000	90,000	90,000
Reimbursed Expenses	20,093	20,000	20,000
Interest on Idle Funds	22,427	1,500	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>132,520</b>	<b>111,500</b>	<b>115,000</b>
<b>Resources Available:</b>	<b>409,675</b>	<b>407,934</b>	<b>263,771</b>
Expenditures:			
Contractual Services	74,446	231,163	95,197
Materials & Supplies	27,297	28,000	29,700
Sundry Expenditures	0		
Capital Outlay	11,498	0	26,000
Cash Forward (2024 column)	0		112,874
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>113,241</b>	<b>259,163</b>	<b>263,771</b>
Unencumbered Cash Balance Dec 31	296,434	148,771	0
2022/2023/2024 Budget Authority Amount	400,141	234,973	263,771

See Tab C

CPA Summary

City of McPherson

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Land Trust	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	479,629	238,361	238,361
Receipts:			
Sale of Real Estate	0	0	0
Appropriation City	0	0	0
Donations	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>479,629</b>	<b>238,361</b>	<b>238,361</b>
Expenditures:			
Personal Services	0	0	0
Contracted Services	1,200	0	24,500
Material & Supplies	0	0	0
Sundry Expenditures	0	0	0
Capital Outlay	240,068	0	213,861
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>241,268</b>	<b>0</b>	<b>238,361</b>
Unencumbered Cash Balance Dec 31	238,361	238,361	0
2022/2023/2024 Budget Authority Amount	478,814	466,629	238,361

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Adopted Budget

Municipal Golf Course	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	154,261	201,820	188,800
Receipts:			
Membership Fees	154,285	160,000	160,000
Ten Play Card & Golf Team Fees	13,780	15,500	15,500
Cars Storage Rental Fees	52,849	56,250	56,000
Cart Rental	105,989	95,000	95,000
Trail Fees	4,965	4,570	4,800
Driving Range Revenue	24,117	22,000	22,000
Transfer from General - Appropriation City	50,000	50,000	100,000
Insurance Recoveries	0	0	0
Weekend Green Fees	98,302	85,000	90,000
Weekday Green Fees	100,093	85,000	90,000
Concession Revenue	34,647	30,000	32,000
Beer Sales	64,179	60,000	60,000
Gift Cards	2,922	5,000	5,000
Pro Shop Sales	112,217	90,000	95,000
Reimbursed Expenses	5,627	2,000	2,000
Golf Lessons	11,493	5,000	5,000
Clinics	0	10,000	10,000
ARPA Reimbursement	0	6,300	0
Interest on Idle Funds	0	0	5,000
Miscellaneous	529	500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>835,994</b>	<b>782,120</b>	<b>847,800</b>
<b>Resources Available:</b>	<b>990,255</b>	<b>983,940</b>	<b>1,036,600</b>
Expenditures:			
Personal Services	324,458	322,218	357,810
Contracted Services	95,532	112,372	100,686
Material & Supplies	233,377	190,600	211,200
Sundry Expenditures	46,886	36,075	241,426
Capital Outlay	61,758	133,875	125,478
Transfer to Equipment Fund	25,000	0	0
Cash Forward (2024 column)	0		
Miscellaneous	1,424		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>788,435</b>	<b>795,140</b>	<b>1,036,600</b>
Unencumbered Cash Balance Dec 31	201,820	188,800	0
2022/2023/2024 Budget Authority Amount	996,103	996,103	1,036,600

CPA Summary

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

Adopted Budget CID	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,862	19,232	19,157
Receipts:			
CID Sales Tax	168,278	160,000	180,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>168,278</b>	<b>160,000</b>	<b>180,000</b>
<b>Resources Available:</b>	<b>197,140</b>	<b>179,232</b>	<b>199,157</b>
Expenditures:			
Developer Reimbursement	177,908	160,075	199,157
Cash Forward (2024 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>177,908</b>	<b>160,075</b>	<b>199,157</b>
Unencumbered Cash Balance Dec 31	19,232	19,157	0
2022/2023/2024 Budget Authority Amount	161,532	145,825	199,157

See Tab A

See Tab C

City of McPherson

**NON-BUDGETED FUNDS (A)**

2024

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

**Non-Budgeted Funds-A**

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
<b>Cemetery Endowment</b>		<b>Equipment Reserve</b>		<b>Salthouse Broadway</b>					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	135,369	Cash Balance Jan 1	2,049,955	Cash Balance Jan 1	38,724	Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Sale of Cemetery Lot	12,200	Trsf from Con Street	137,000	Interest Received	123				
Gifts & Bequests	0	Trsf from WW OM	3,000						
		Interest on Idle Funds	17,751						
		Insurance Recoveries	69,648						
		Reimbursed Expenses	119,801						
		Trsf From Golf	25,000						
		Trsf from Insurance	637,690						
<b>Total Receipts</b>	<b>12,200</b>	<b>Total Receipts</b>	<b>1,009,890</b>	<b>Total Receipts</b>	<b>123</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>0</b>
<b>Resources Available:</b>	<b>147,569</b>	<b>Resources Available:</b>	<b>3,059,845</b>	<b>Resources Available:</b>	<b>38,847</b>	<b>Resources Available:</b>	<b>0</b>	<b>Resources Available:</b>	<b>0</b>
<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>	
Transf to General	0	Capital Outlay	2,238,889	Capital Outlay	0	Contracted Services			
Capital Outlay	0			Material & Supplies					
				Capital Outlay					
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>2,238,889</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>
<b>Cash Balance Dec 31</b>	<b>147,569</b>	<b>Cash Balance Dec 31</b>	<b>820,956</b>	<b>Cash Balance Dec 31</b>	<b>38,847</b>	<b>Cash Balance Dec 31</b>	<b>0</b>	<b>Cash Balance Dec 31</b>	<b>0</b>
	<u>rm 5/17</u>		<u>rm 5/17</u>		<u>rm 5/17</u>				

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

<b>CPA Summary</b>	







# MCPHERSON SENTINEL

## AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1347180

STATE OF KANSAS

SS.

COUNTY OF MCPHERSON

I, Dawn Schnepf, as publisher/agent of

### **MCPHERSON SENTINEL**

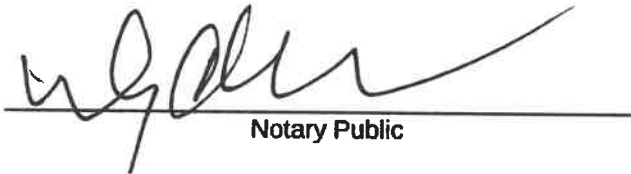
of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):

08/09/2023

  
Agent Signature

Subscribed and sworn to before me this

10<sup>th</sup> day of August, A.D. 2023

  
Notary Public

Advertising Fee: \$166.32





**RESOLUTION NO. 23-08**

**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 49.626 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 and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of McPherson hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for August 22, 2023, at 9:00 a.m. to be held at the McPherson Municipal Center, 400 E Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of McPherson expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 53.854 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 18th day of July 2023, and **SIGNED** by the Mayor.



Mayor

Attested:



City Clerk



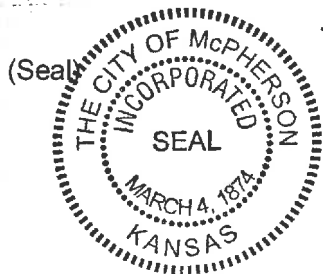
**Notice of Revenue Neutral Rate Intent**

THE GOVERNING BODY OF McPherson, KS, 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  
53.854. The date of our hearing is 8/22/2023 at 9:00 AM/PM and will be  
held at 400 E. Kansas Ave in 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, 2023.

WITNESS my hand and official seal on July 18, 2023.



  
\_\_\_\_\_  
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.

## 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 22, 2023

Resolution No. 23-09

Governing Body Member	Yes	No	No Vote
Thomas A. Brown			X absent
Gary L. Mehl	X		
Larry E. Wiens	X		
<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>1</b>

Certified:



Lisa Faust, City Clerk

