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 2026;
and (3) the Amount(s) of 2025 Ad ValoremTax are within statutory limitations for the 2026 Budget.

TABLE OF CONTENTS:			Page No.	2026 ADOPTED BUDGET Expenditures	2026 ADOPTED BUDGET Amount of 2025 Tax to be Levied	County Clerk's Use Only
Allocation of MVT, RVT & 16/20M Veh			2			
Schedule of Transfers			2			
Statement of Indebtedness & Conditional Lease			3			
Fund		K.S.A.				
General	79-1945	79-1946	4 - 8	13,378,869	7,742,503	
Public Works	68-5,101	68-518c	9	7,920,579	5,989,841	
Health		65-204	10-11	924,039	228,109	
Employee Benefits		12-16,102	11	3,978,854	3,450,165	
Noxious Weed		2-1318	12	284,695	140,495	
Comm. Developmental Svc.		19-4011	13	617,000	117,946	
Debt Service			13	252,200	0	
Community Corrections			14	1,760,300	0	
Court Trustee Fund			14	0	0	
Telephone Tax - Est. 2012			15	337,225	0	
Special Alcohol			15	15,000	0	
Special Park & Recreation			15	15,000	0	
Technology Fund - Register of Deeds			16	78,500	0	
Technology Fund - County Clerk			16	12,748	0	
Technology Fund - County Treasurer			16	14,263	0	
Special Landfill			17	2,125,000	0	
ARPA - SLFRF Grant			17	0	XX	
Insurance Reserve			17	XX	XX	
Special Highway Improvement			18	XX	XX	
Special Machinery & Equipment			18	XX	XX	
Capital Improvement Reserve			18	XX	XX	
Capital Equipment Reserve			18	XX	XX	
Noxious Weed Capital Outlay			19	XX	XX	
Landfill Remediation Fund			19	XX	XX	
War Memorial Reserve			19	XX	XX	
E911 Capital Reserve			19	XX	XX	
TOTAL COUNTY				31,714,272	17,669,060	
Publication			20			
Notice to Exceed RNR			21			
Resolution			22			
Final Assessed Valuation						

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

Attest: , 2025

Hollie D. Melroy

Hollie D. Melroy, County Clerk

Governing Body

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

2025 Funds with a Levy (2023 Tax - Levies)	Tax Levy Amount in 2025 Budget	Allocation for Year 2026					
		MVT	Rec. Veh.	Excise	16/20M	Commercial	Watercraft
General	6,544,881	467,976	10,350	1,428	6,802	34,651	1,316
Road & Bridge	5,912,082	422,729	9,349	1,290	6,145	31,301	1,189
Health	366,245	26,187	579	80	381	1,939	74
Noxious Weed	188,629	13,487	298	41	196	999	38
CDDO	112,937	8,075	179	25	117	598	23
Employee Benefit	3,381,712	241,801	5,348	738	3,515	17,904	680
TOTAL	16,506,486	1,180,256	26,103	3,602	17,156	87,391	3,320
		Tax 0.071503 / MVT Factor	0.001581 / Rec. Veh.	0.000218 / Excise Tax	0.001039 / 16/20M Factor	0.005294 / 16/20M Factor	0.000201 / Factor

Note: Only allocated to funds that had a 2024 tax levy to fund 2025 budget.

Fund Transferred From:	Fund Transferred To:	Amount 2024	Amount 2025		Amount 2026	Statute
General	Capital Improvement Res.	$ 400,000	$ 650,000		$ 400,000	19-120
General	Capital Equipment Res.	112,000	384,000		350,000	19-119
General	Capital Equip Res.- E911	365,000	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	12,000		12,000	2-1318
Motor Vehicle	General	6,631	-		-	8-145 & 65-204
TOTAL		$ 907,631	$ 1,411,000		$ 1,127,000	

STATEMENT OF INDEBTEDNESS

Purpose of Bonds	Date of Issue	Int. Rate %	Amount of Bonds Issued	Amount Outstand. 1/1/20254	Date Due		Amount Due 2025		Amount Due 2026	
					Int.	Prin.	Int.	Prin.	Int.	Prin.
G.O.Refunding - Series 2016 -- B I # 005072616845										
Transfer Station	7/26/2016	2 - 4%	3,301,599	2,130,000	February		29,100		26,100	
					August	August	29,100	200,000	26,100	200,000

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	Payments Due

GENERAL FUND	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	594,951	1,808,417	493,455
Taxes			
Ad Valorem Tax	6,468,428	6,413,983	XXXXXXXXXX
Delinquent Tax	64,637	64,650	52,000
Motor Vehicle Tax	486,092	459,146	467,976
Recreational Vehicle	10,480	10,157	10,350
Excise Tax	1,281	1,090	1,428
16/20 Ton Vehicle Tax	8,064	6,685	6,802
Commercial Motor Vehicle Tax	34,798	34,966	34,651
Watercraft Tax	0	1,866	1,316
Local Sales Tax	2,989,954	3,113,786	3,125,000
Intergovernmental Revenue			
Mineral Production Tax	6,506	8,560	6,500
Local Alcoholic Liquor Fund	11,524	6,932	9,780
Grants - Misc	7,845	0	0
City of McP. - E911, Police & PRI	564,718	570,670	500,000
Coroner - State	3,690	4,500	3,800
Charges for Services			
Prisoner Care	20,905	18,000	18,500
Civil Processing	14,105	13,000	12,500
Diversion Fines	24,535	23,000	35,000
Special Elections & RNR Publication	35,161	0	0
Other Charges	34,433	16,000	13,000
Licenses, Fees and Permits			
Recording Fees	248,248	211,237	240,000
Passport Fees	23,577	23,150	18,500
Planning & Zoning Permits	40,899	60,000	62,000
Fingerprint Fees	19,652	23,000	20,000
Diversion Application & Fees	16,756	23,750	23,000
County Officers' Fees	19,495	21,800	20,200
Court Fees	29,157	7,375	9,100
Other Permits and Licenses	15,604	7,875	857
Use of Money & Property			
Interest Earnings	1,430,361	650,000	480,000
Rent of Facilities & Property	36,593	16,000	14,000
Penalty and Interest	169,463	125,850	105,000
MVL Interest	3,806	1,900	1,500
Miscellaneous			
Surplus Property	50	0	0
Gifts and Donations	2,345	500	0
Insurance Pmts	6,861	0	0
Other	53,674	4,000	5,000
Transfers	6,631	0	
Current Revenue	12,910,328	11,943,428	5,297,761
Total Resources Available	13,505,279	13,751,845	5,791,216

GENERAL FUND -- EXPENDITURES	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Commissioners			
Personal Services	98,891	102,027	105,400
Contractual Services	4,682	9,760	9,210
Commodities	268	400	400
Capital Outlay	1,775	5,000	1,800
Department Total	105,616	117,187	116,810
County Counselor			
Personal Services	0	0	0
Contractual Services	36,550	37,200	37,200
Commodities	0	4,000	4,000
Capital Outlay	0		
Department Total	36,550	41,200	41,200
Administrator/Finance			
Personal Services	332,086	371,445	362,304
Contractual Services	7,035	8,660	8,660
Commodities	1,467	4,070	3,170
Capital Outlay	0	0	0
Department Total	340,588	384,175	374,134
Data Processing			
Personal Services	166,405	173,726	187,159
Contractual Services	129,445	262,547	295,913
Commodities	9,135	5,400	4,650
Capital Outlay	128,108	46,000	46,000
Department Total	433,093	487,673	533,722
Clerk			
Personal Services	206,958	217,105	222,536
Contractual Services	18,021	7,250	21,075
Commodities	302	750	750
Capital Outlay	0	0	4,500
Department Total	225,281	225,105	248,861
Election			
Personal Services	18,385	15,072	23,625
Contractual Services	125,586	70,834	112,776
Commodities	1,591	593	2,600
Capital Outlay	0		
Department Total	145,562	86,499	139,001
Treasurer			
Personal Services	200,740	196,444	220,000
Contractual	35,608	29,560	36,350
Commodities	3,095	3,250	3,750
Capital Outlay	0	0	0
Department Total	239,443	229,254	260,100
Register of Deeds			
Personal	171,250	212,784	227,186
Contractual	6,543	9,460	9,985
Commodities	209	1,100	1,100
Capital Outlay	0	0	0
Department Total	178,002	223,344	238,271

GENERAL FUND (Continued)	**2024** Actual	**2025** Budget/Est.	**2026** Budget
GIS & Mapping			
Personal	36,480	69,836	75,500
Contractual (incl. Pictometry $44,438)	33,928	20,440	57,118
Commodities	102	850	850
Capital Outlay		1,000	26,000
Department Total	70,510	92,126	159,468
Appraiser			
Personal Services	364,024	415,427	397,132
Contractual Services	42,692	51,105	44,655
Commodities	3,532	5,500	5,500
Capital Outlay	3,392		23,000
Department Total	413,640	472,032	470,287
Planning and Zoning/Sanitation			
Personal Services	151,471	167,455	187,844
Contractual Services	16,465	37,300	38,105
Commodities	2,874	4,000	3,700
Capital Outlay	28,318	0	0
Department Total	199,128	208,755	229,649
County Maintenance			
Personal Services	77,455	84,162	87,528
Contractual Services	2,442	9,885	9,935
Commodities	20,053	25,750	37,005
Capital Outlay	0	5,000	5,000
Department Total	99,950	124,797	139,468
Courthouse General			
Contractual Services	348,935	381,300	392,975
Commodities	5,716	10,500	5,850
Capital Outlay	85,651	65,000	120,069
Department Total	440,302	456,800	518,894
County Building			
Contractual Services	101,462	105,400	130,198
Commodities	764	3,100	5,150
Capital Outlay	5,600	50,000	15,000
Department Total	107,826	158,500	150,348
Emergency Management			
Personal Services	0	6,330	6,300
Contractual Services	56,056	45,825	47,825
Commodities	2,679	1,000	10,225
Capital Outlay	0	0	0
Department Total	58,735	53,155	64,350
Emergency Management-Communications			
Personal Services	895,868	1,093,772	1,186,211
Contractual Services	91,202	98,130	107,930
Commodities	2,233	76,965	10,750
Capital Outlay	23,492	0	0
Department Total	1,012,795	1,268,867	1,304,891

GENERAL FUND (Continued)	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Sheriff			
Personal Services	1,375,198	1,483,009	1,521,540
Contractual Services	337,502	382,745	395,300
Commodities	116,775	150,655	151,000
Capital Outlay	32,159	274,000	251,000
Department Total	1,861,634	2,290,409	2,318,840
Jail			
Personal Services	910,935	1,028,560	1,085,702
Contractual Services	477,700	448,590	496,990
Commodities	60,335	61,500	61,500
Capital Outlay	14,197	41,500	41,500
Department Total	1,463,167	1,580,150	1,685,692
County Attorney, Victim/Witness			
Personal Services	600,150	647,576	666,141
Contractual Services	13,770	57,100	56,100
Commodities	36,452	19,000	24,000
Capital Outlay	7,997	12,500	2,500
Department Total	658,369	736,176	748,741
Unified Courts			
Contractual Services	281,559	262,190	269,952
Commodities	12,232	13,484	13,634
Capital Outlay	16,857	24,100	19,000
Department Total	310,648	299,774	302,586
4-H Fair			
Contractual Services	33,095	25,000	30,000
Commodities	37	1,000	1,000
Capital Outlay	0	5,000	5,000
Department Total	33,132	31,000	36,000

GENERAL FUND (Continued)	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Crestwood Cemetery			
Contractual Services	4,290	5,000	5,000
Commodities	0	1,000	1,000
Total Department	4,290	6,000	6,000
Nondepartmental			
City - County Airport	64,302	64,320	67,536
Economic Development	95,041	110,000	110,000
Coroner Fees	95,397	104,000	105,000
Ambulance	807,132	819,239	843,820
Special Fair	20,000	20,000	20,000
Museum - Lindsborg (50 + 25 for records)	75,000	26,000	26,000
Soil Conservation	34,121	34,121	37,000
County Extension	285,000	285,000	300,000
Services for the Elderly	312,000	337,500	344,700
Mental Health + A/P ($57,846)	236,012	240,732	252,000
Fire, Ambulance & Water Districts	296,596	175,000	0
Domestic Violence/COVAP	13,000	17,500	17,500
STEPMC/Circles	30,000	35,000	35,000
Animal Control	18,000	18,000	18,000
Total Nondepartmental	2,381,601	2,286,412	2,176,556
Transfers To:			
Capital Reserve E911	365,000	365,000	365,000
Capital Improvement Reserve Fund	400,000	650,000	400,000
Capital Equipment Reserve Fund	112,000	384,000	350,000
Total Transfers	877,000	1,399,000	1,115,000
Total Expenditures	11,696,862	13,258,390	13,378,869
Unreserved Fund Balance - Dec. 31	1,808,417	493,455	XXXXXXXXXXX
2024, 2025, 2026 Budget Authority	13,369,236	12,270,405	13,378,869
		Tax Required	7,587,653
		Delinquency Computation	2%
		2025	7,742,503

PUBLIC WORKS	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	671,149	895,541	431,482
Revenues:			
Ad Valorem Tax	5,343,859	5,793,841	XXXXXXXXXX
Delinquent Tax	51,947	52,080	41,600
Motor Vehicle Tax	403,307	379,338	422,729
Recreational Vehicle	8,686	8,391	9,349
Excise Tax	1,020	901	1,290
16/20 Ton Vehicle Tax	5,885	5,523	6,145
Commercial Motor Vehicle Tax	29,541	28,889	31,301
Watercraft Tax	0	1,541	1,189
Special City/County Highway	983,676	987,250	985,000
Grants	0	0	
Use of Property	0	770	350
Reimbursements	236,120	20,000	20,000
Surplus Property	171,047	20,000	100,000
Miscellaneous	55	10,000	100
Current Revenue	7,235,143	7,308,524	1,619,053
Total Resources Available	7,906,292	8,204,065	2,050,535
Expenditures:			
Personal Services	2,212,896	2,595,455	2,743,451
Contractual Services	696,844	864,600	857,800
Commodities	3,069,164	3,608,558	3,639,128
Capital Outlay	1,031,847	703,970	680,200
Transfer to:			
Special Highway Improvement	0	0	
Special Machinery and Equipment	0	0	
Total Expenditures	7,010,751	7,772,583	7,920,579
Unreserved Fund Balance - Dec. 31	895,541	431,482	XXXXXXXXXX
2024, 2025, 2026 Budget Authority	7,317,362	7,324,128	7,920,579
		Tax Required	5,870,044
		Delinquency Computation	2%
		2025	5,989,841

HEALTH	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	42,004	191,178	189,259
Revenues:			
Ad Valorem Tax	350,445	358,920	XXXXXXXXXX
Delinquent Tax	2,961	2,750	2,100
Motor Vehicle Tax	26,377	24,866	26,187
Recreational Tax	566	550	579
Excise Tax	57	59	80
16/20 Ton Vehicle Tax	192	362	381
Commercial Motor Vehicle Tax	2,092	1,894	1,939
Watercraft Tax		101	74
Grants	151,691	132,690	116,147
WIC Contract	111,675	107,676	97,746
Fees/Insurance	263,463	277,500	266,000
Other	0	0	0
Current Revenues	909,519	907,368	511,233
Total Resources Available	951,523	1,098,546	700,492
Maternal & Infant (160)			
Contractual Services	100	110	110
Commodities	423	450	500
Program Total	523	560	610
Family Plannning (167)			
Contractual Services	21,997	29,050	29,050
Commodities	3,771	4,000	4,000
Program Total	25,768	33,050	33,050
Immunization Action Plan (171)			
Contractual Services	2,636	4,320	4,270
Commodities		400	400
Program Total	2,636	4,720	4,670
State Formula Grant (173)			
Contractual Services	168,162	257,550	258,500
Commodities	3,217	4,300	4,300
Program Total	171,379	261,850	262,800
Public Health Emergency Preparedness (176)			
Contractual Services	7,384	4,360	7,360
Commodities	0	100	100
Capital Outlay	0		
Program Total	7,384	4,460	7,460

HEALTH (continued) Expenditures	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Workforce Development (180)			
Contractual Services	9,697		
Commodities	3,256		
Program Total	12,953	0	0
Women-Infants-Children -- WIC (183)			
Contractual Services	733	2,900	2,850
Commodities	438	2,350	2,000
Program Total	1,171	5,250	4,850
Other - Administration (189)			
Personal Services - all departments	447,994	509,497	486,422
Contractual Services	49,044	84,800	91,627
Commodities	3,457	5,100	4,450
Capital Outlay	38,036	0	28,100
Program Total	538,531	599,397	610,599
Total Expenditures	760,345	909,287	924,039
Unreserved Fund Balance - Dec. 31	191,178	189,259	XXXXXXXXXX
2024, 2025, 2026 Budget Authority	842,520	909,287	924,039
		Tax Required	223,547
		Delinquency Computation	2%
		2025	228,109

EMPLOYEE BENEFITS	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	407,254	478,668	307,907
Taxes & Shared Revenues:			
Ad Valorem Tax	2,815,964	3,314,077	XXXXXXXXXX
Delinquent Tax	26,831	23,927	19,800
Motor Vehicle Tax	216,188	199,900	241,801
Recreational Vehicle Tax	4,653	4,422	5,348
Excise Tax	536	475	738
16/20 Ton Vehicle Tax	2,943	2,911	3,515
Commercial Motor Vehicle Tax	16,009	15,223	17,904
Watercraft Tax	0	812	680
Current Revenues	3,083,124	3,561,747	289,786
Total Resources Available	3,490,378	4,040,415	597,692
Expenditures			
Unemployment Insurance K.S.A. 44-710e	7,665	9,967	10,624
Workmen's Compensation K.S.A. 44-505c	172,673	271,101	288,993
KPERS (Retirement) K.S.A. 74-4920	845,162	1,067,460	1,137,913
Social Security K.S.A. 40-2305	612,749	762,472	812,795
Medical Insurance	1,311,031	1,541,138	1,642,853
Dental Insurance	62,430	80,371	85,675
Total Expenditures	3,011,710	3,732,508	3,978,854
Unreserved Fund Balance - Dec. 31	478,668	307,907	XXXXXXXX
2024, 2025, 2026 Budget Authority	3,120,180	1,386,250	3,978,854
		Tax Required	3,381,162
		Delinquency Computation	2%
		2025	3,450,165

NOXIOUS WEED	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	68,656	69,575	41,905
Taxes & Shared Revenues			
Ad Valorem Tax	182,441	184,856	XXXXXXXX
Delinquent Tax	1,785	1,095	1,095
Motor Vehicle Tax	13,788	12,964	13,487
Recreational Vehicle Tax	297	287	298
Excise Tax	36	31	41
16/20 Ton Vehicle Tax	222	189	196
Commercial Motor Vehicle Tax	993	987	999
Watercraft Tax	0	53	38
Labor - Spraying	3,368	7,000	3,500
Sale of Chemicals	78,680	107,000	85,000
Misc	4,670	2,120	450
Current Revenues	286,280	316,582	105,105
Total Resources Available	354,936	386,157	147,010
Expenditures			
Personal Services	148,792	148,512	114,000
Contractual Services	20,435	26,240	38,895
Commodities	80,610	150,000	114,800
Capital Outlay	11,524	7,500	5,000
Transfer to Noxious Weed Capital Outlay	24,000	12,000	12,000
Total Expenditures	285,361	344,252	284,695
Unreserved Fund Balance - Dec. 31	69,575	41,905	XXXXXXXXXX
2024, 2025, 2026 Budget Authority	338,050	369,010	284,695
		Tax Required	137,685
		Delinquency Computation	2%
		2025	140,495

CDDO - Intellectual and Developmental Disabilities	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	0	85,729	85,305
Taxes & Shared Revenues			
Ad Valorem Tax	108,228	110,678	XXXXXXXXXX
Delinquent Tax	1,053	275	275
Motor Vehicle Tax	8,253	7,705	8,075
Recreational Vehicle Tax	178	170	179
Excise Tax	21	18	25
16/20 Ton Vehicle Tax	130	112	117
Commercial Motor Vehicle Tax	596	587	598
Watercraft Tax	0	31	23
State Aid and Admin Grant	214,052	121,032	121,032
Admin Grant		257,072	264,784
Medicare - Basis Fee	20,550	21,000	21,000
Other- Prior Yr Pmt		0	0
Current Revenues	353,061	518,680	416,108
Total Resources Available	353,061	604,409	501,413
Expenditures:			
Contractual Services - DPOK	267,332	399,104	495,000
Commodities	0	0	0
			0
Agency Appropriations - Co	0	120,000	122,000
Total Expenditures	267,332	519,104	617,000
Unreserved Fund Balance - Dec. 31	85,729	85,305	XXXXXXXXXX
2024, 2025, 2026 Budget Authority	505,000	571,604	617,000
		Tax Required	115,587
		Delinquency Computation	2%
		2025	117,946

DEBT SERVICE	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	8,911	8,911	8,911
Taxes & Shared Revenues			
Ad Valorem Tax			XXXXXXXXXX
Delinquent Tax			0
Motor Vehicle Tax			0
Recreational Vehicle & Excise Tax			0
16/20 Ton Vehicle Tax			0
Revenues from Landfill Utility	253,900	258,200	252,000
Current Revenues	253,900	258,200	252,000
Total Resources Available	262,811	267,111	260,911
Expenditures			
Bond principal	190,000	200,000	200,000
Bond interest & commission	63,900	58,200	52,200
Total Expenditures	253,900	258,200	252,200
Unreserved Fund Balance - Dec. 31	8,911	8,911	8,711
2024, 2025, 2026 Budget Authority	316,250	253,900	252,200

COMMUNITY CORRECTIONS	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	629,026	313,192	461,378
Revenues:			
Grants - State	1,106,511	1,706,000	1,203,422
Fees & Charges for Services	65,283	94,500	95,500
Current Revenue	1,171,794	1,800,500	1,298,922
Total Resources Available	1,800,820	2,113,692	1,760,300
Expenditures:			
Personal Services	799,775	790,904	795,000
Fringe Benefits	336,704	499,910	503,000
Contractual Services	322,617	340,000	440,800
Commodities	24,052	19,500	19,500
Capital Outlay	4,480	2,000	2,000
Total Expenditures	1,487,628	1,652,314	1,760,300
Unreserved Fund Balance - Dec. 31	313,192	461,378	0
2024, 2025, 2026 Budget Authority	1,525,000	1,392,047	1,760,300

COURT TRUSTEE PROGRAM	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	52,125	25,362	0
Revenues:			
Fees & State Reimb.	211,554	27,986	
Fees - Collections	59,507	11,925	
Misc.	0	0	0
Current Revenues	271,061	39,911	0
Total Resources Available	323,186	65,273	0
Expenditures:			
Personnel Services	204,651	33,695	
Fringe Benefits	67,780	5,241	
Contractual Services	19,436	25,736	
Commodities	5,957	601	
Capital Outlay	0		
Total Expenditures	297,824	65,273	0
Unreserved Fund Balance - Dec. 31	25,362	0	0
2024, 2025, 2026 Budget Authority	295,885	306,545	0

Telephone Tax E911 (Est. 2012; Fund 27)	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	189,085	165,328	88,368
Revenues:			
Tax	245,709	248,000	250,000
Miscellaneous			0
Current Revenues	245,709	248,000	250,000
Total Resources Available	434,794	413,328	338,368
Expenditures:			
Contractual Services	268,966	324,584	336,725
Commodities	500	376	500
Capital Outlay	0	0	0
Total Expenditures	269,466	324,960	337,225
Unreserved Fund Balance - Dec. 31	165,328	88,368	1,143
2024, 2025, 2026 Budget Authority	322,541	327,125	337,225

SPECIAL ALCOHOL FUND	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	11,809	21,853	23,225
Taxes & Shared Revenues			
Local Alcoholic Liquor Tax	22,044	16,372	18,708
Total Resources Available	33,853	38,225	41,933
Expenditures:			
Contractual Services			
- Omega House	4,000	5,000	5,000
- Prairie View	4,000	5,000	5,000
- Valley Hope	4,000	5,000	5,000
- Jail - counseling & treatment			0
Total Expenditures	12,000	15,000	15,000
Unreserved Fund Balance - Dec. 31	21,853	23,225	26,933
2024, 2025, 2026 Budget Authority	13,500	15,000	15,000

SPECIAL PARK AND RECREATION	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	15,708	27,232	20,792
Revenues:			
Local Alcoholic Liquor Tax	11,524	8,560	9,780
Total Resources Available	27,232	35,792	30,572
Expenditures:			
Signage - Meadowlark Trail	0	0	0
Other	0	15,000	15,000
Total Expenditures	0	15,000	15,000
Unreserved Fund Balance - Dec. 31	27,232	20,792	15,572
2024, 2025, 2026 Budget Authority	10,000	14,000	15,000

TECHNOLOGY FUND - Reg. Of Deeds	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	152,123	143,577	98,777
Revenues:			
Fees	37,212	35,600	35,000
Interest Income			
Current Revenues	37,212	35,600	35,000
Total Resources Available	189,335	179,177	133,777
Expenditures:			
Personnel	0	0	0
Contractual	45,439	55,000	58,000
Commodities	319	15,000	500
Capital Outlay	0	10,400	20,000
Transfer - To General	0	0	
Total Expenditures	45,758	80,400	78,500
Unreserved Fund Balance - Dec. 31	143,577	98,777	55,277

TECHNOLOGY FUND - County Clerk	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	16,677	7,258	3,998
Revenues:			
Fees	9,421	8,000	8,750
Interest Income			
Current Revenues	9,421	8,000	8,750
Total Resources Available	26,098	23,823	12,748
Expenditures:			
Personnel		0	0
Contractual	18,840	17,825	10,748
Commodities	0		
Capital Outlay	0	2,000	2,000
Total Expenditures	18,840	19,825	12,748
Unreserved Fund Balance - Dec. 31	7,258	3,998	0

TECHNOLOGY FUND - County Treasurer	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	2,178	7,338	5,513
Revenues:			
Fees	9,303	8,000	8,750
Interest Income			
Current Revenues	9,303	8,000	8,750
Total Resources Available	11,481	15,338	14,263
Expenditures:			
Personnel		0	0
Contractual	565	9,325	10,000
Commodities	249	0	0
Capital Outlay	3,329	500	4,263
Total Expenditures	4,143	9,825	14,263
Unreserved Fund Balance - Dec. 31	7,338	5,513	0

SPECIAL LANDFILL K.S.A. -19-2662	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	10,000	10,000	10,000
Revenues:			
Special Assessments	2,083,206	2,020,000	2,100,000
Delinquent Tax	33,020	24,500	25,000
Current Revenues	2,116,226	2,044,500	2,125,000
Total Resources Available	2,126,226	2,054,500	2,135,000
Expenditures			
Contractual Services	2,116,226	2,044,500	2,125,000
Refunds	0	0	0
Total Expenditures	2,116,226	2,044,500	2,125,000
Unreserved Fund Balance - Dec. 31	10,000	10,000	10,000

ARPA	**2024** Actual	**2025** Budget/Est.	**2026** Budget
Unreserved Fund Balance - Jan. 1	3,359,923	0	0
Revenues:			
Federal ARPA Relief Funds	0		
Total Resources Available	3,359,923	0	0
Total Expenditures	3,359,923		
Unreserved Fund Balance - Dec. 31	0	0	0

INSURANCE RESERVE FUND K.S.A. 12-2615	**2024** 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	**2024** Actual
Unreserved Fund Balance - Jan. 1	2,778,099
Revenues:	
ARPA - Reese Bridge Proj - Reimb	168,854
A/R McPherson City	0
Other - Fed Funds Exchange	152,863
Total Resources Available	3,099,816
Expenditures	434,296
Unreserved Fund Balance - Dec. 31	2,665,520

SPECIAL MACHINERY AND EQUIP. K.S.A. 68-141g	**2024** Actual
Unreserved Fund Balance - Jan. 1	247,038
Revenues:	
Transfer from Road & Bridge	0
Interest	
Total Resources Available	247,038
Expenditures	0
Unreserved Fund Balance - Dec. 31	247,038

CAPITAL IMPROVEMENT RESERVE K.S.A. 19-120	**2024** Actual
Unreserved Fund Balance - Jan. 1	4,186,044
Revenues:	
Transfer from General Fund	3,199,395
Donations	
Total Resources Available	7,385,439
Expenditures	504,493
Unreserved Fund Balance - Dec. 31	6,880,946

CAPITAL EQUIPMENT RESERVE K.S.A. 19-119	**2024** Actual
Unreserved Fund Balance - Jan. 1	2,562,841
Revenues:	
From General	112,000
Reimbursements	0
Total Resources Available	2,674,841
Total Expenditures	35,759
Unreserved Fund Balance - Dec. 31	2,639,082

NOXIOUS WEED CAPITAL OUTLAY K.S.A. 19-119	**2024** Actual
Unreserved Fund Balance - Jan. 1	207,558
Revenues:	
Transfer from Noxious Weed	24,000
Sale of Surplus Property	
Interest	
Total Resources Available	231,558
Total Expenditures	57,310
Unreserved Fund Balance - Dec. 31	174,248

LANDFILL REMEDIATION RESERVE K.S.A. 19-119	**2024** 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	**2024** 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

E911 Capital Reserve	**2024** Actual
Unreserved Fund Balance - Jan. 1	1,465,000
Revenues:	
Transfer from General	365,000
Total Resources Available	1,830,000
Total Expenditures	247,115
Unreserved Fund Balance - Dec. 31	1,582,885

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND THE BUDGET HEARING

The governing body of McPherson County, Kansas will meet on September 8, 2025 at 9:30 A.M., at 1115 West Ave. A, McPherson, KS., for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate.

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 2026 Expenditures and the Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 Budget. The "Est. Tax Rate" column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2024		2025		PROPOSED BUDGET 2026		
Fund	Actual Expenditures	Actual Tax Rate	Budget or Estimate of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2025 Tax to be Levied	Est. Tax Rate*
General	11,696,862	12.551	13,258,390	12.245	13,378,869	7,742,503	13.972
Public Works	7,010,751	10.369	7,772,583	11.061	7,920,579	5,989,841	10.809
Health	760,345	0.680	909,287	0.686	924,039	228,109	0.412
Employee Benefits	3,011,710	5.464	3,732,508	6.327	3,978,854	3,450,165	6.226
Noxious Weed	285,361	0.354	344,252	0.353	284,695	140,495	0.254
Comm. Developmental Services	267,332	0.210	519,104	0.213	617,000	117,946	0.213
Debt Service	253,900		258,200		252,200		
Community Corrections	1,487,628		1,652,314		1,760,300		
Court Trustee Fund	297,824		65,273		-		
Telephone Tax (2012)	269,466		324,960		337,225		
Special Alcohol	12,000		15,000		15,000		
Special Park & Recreation	-		15,000		15,000		
Tech Fund - Register of Deeds	45,758		80,400		78,500		
Tech Fund - County Clerk	18,840		19,825		12,748		
Tech Fund - County Treasurer	4,143		9,825		14,263		
Special Landfill	2,116,226		2,044,500		2,125,000		
Special Highway Improvement	434,296		xx		xx		
Noxious Weeds Cap. Equip.	57,310		xx		xx		
Capital Improvement Reserve	504,493		xx		xx		
Capital Equipment Reserve	35,759		-		-		
ARPA - SLFRF Federal Grant	3,359,923		-		-		
County Totals	31,929,927	29.628	31,021,421	30.885	31,714,272	17,669,060	31.885
Revenue Neutral Rate **							**30.054**
Less: Transfers	907,631		1,411,000		1,127,000		
Net Expenditures	31,022,296		29,610,421		30,587,272		
Total Tax Levied	15,575,248		16,506,485		XXXXXXXX		
Assessed Valuation	525,756,542		539,185,259		554,147,714		
Outstanding Indebtedness, as of January 1,	2024		2025		2026		
General Obligation Bonds	2,130,000		1,940,000		1,740,000		

* Tax Rates are expressed in mills.

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

Hollie D. Melroy, County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The Governing body of

MCPHERSON COUNTY

will meet on September 8, 2025 at 9:30 AM, at 1115 West Ave. A, McPherson, Kansas

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.

Revenue Neutral Rate*	30.054	Proposed Tax Rate	31.885

Tax Rates are expresed in mills.

* Revenue Neutral Rate as defined by KSA 79-2988

Roll Call Vote

Resolution No. 2025 - 18

A Roll Call Vote of the McPherson County Commission To Levy a Property Tax Exceeding the Revenue Neutral Rate For McPherson County
Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Governing Body Member	Yes	No	No Vote
Keith Becker	X		
David O'Dell	X		
Thomas Kueser	X		
TOTAL			

Certified:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND THE BUDGET HEARING

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and will be available at this hearing.

BUDGET SUMMARY

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Employee Benefits	3,011,710	5.464	3,732,508	6.327	3,978,854	3,450,165	6.226
Noxious Weed	285,361	0.354	344,252	0.353	284,695	140,495	0.254
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Court Trustee Fund	297,824		65,273		-		
Telephone Tax (2012)	289,466		324,960		337,225		
Special Alcohol	12,000		15,000		15,000		
Special Park & Recreation	-		15,000		15,000		
Tech Fund - Register of Deeds	45,758		80,400		78,500		
Tech Fund - County Clerk	18,840		19,825		12,748		
Tech Fund - County Treasurer	4,143		9,825		14,263		
Special Landfill	2,116,226		2,044,500		2,125,000		
Special Highway Improvement	434,296		xx		xx		
Noxious Weeds Cap. Equip.	57,310		xx		xx		
Capital Improvement Reserve	504,493		xx		xx		
Capital Equipment Reserve	35,759						
ARPA - SLFRF Federal Grant	3,359,923		-		-		
County Totals	31,929,928	29.628	31,021,421	30.885	31,714,272	17,669,060	31.885
Revenue Neutral Rate **							**30.054**
Less: Transfers	907,631		1,411,000		1,127,000		
Net Expenditures	31,022,297		29,610,421		30,587,272		
Total Tax Levied	15,575,248		16,506,485		XXXXXXXX		
Assessed Valuation	525,756,542		539,185,259		554,147,714		
Outstanding Indebtedness, as of January 1,	2024		2025		2026		
General Obligation Bonds	2,130,000		1,940,000		1,740,000		

* Tax Rates are expressed in mills.

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

Published in McPherson Sentinel August 6, 2025.

Hollie D. Melroy, County Clerk

3708480

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

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

Publication Dates:

- Aug 6, 2025

Advertising Fee: $124.98

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

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

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

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;

X

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 30.054. The date of our hearing is September 8, 2025 at 9:30 A.M. and will be held at 1115 West Ave. A in McPherson, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 18, 2025.

(Seal)

County Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND THE BUDGET HEARING

The governing body of McPherson County, Kansas will meet on September 8, 2025 at 9:30 A.M., at 1115 West Ave. A, McPherson, KS., for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate.

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 2026 Expenditures and the Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 Budget.
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	2024		2025		PROPOSED BUDGET 2026		
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Comm. Developmental Services	267,332	0.210	519,104	0.213	617,000	117,946	0.213
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Special Park & Recreation	-		15,000		15,000		
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Tech Fund - County Clerk	18,840		19,825		12,748		
Tech Fund - County Treasurer	4,143		9,825		14,263		
Special Landfill	2,116,226		2,044,500		2,125,000		
Special Highway Improvement	434,296		xx		xx		
Noxious Weeds Cap. Equip.	57,310		xx		xx		
Capital Improvement Reserve	504,493		xx		xx		
Capital Equipment Reserve	35,759						
ARPA - SLFRF Federal Grant	3,359,923		-		-		
County Totals	31,929,928	29.628	31,021,421	30.885	31,714,272	17,669,060	31.885
Revenue Neutral Rate **							**30.054**
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Total Tax Levied	15,575,248		16,506,485		XXXXXXXX		
Assessed Valuation	525,756,542		539,185,259		554,147,714		
Outstanding Indebtedness, as of January 1,	2024		2025		2026		
General Obligation Bonds	2,130,000		1,940,000		1,740,000		

* Tax Rates are expressed in mills.

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

Hollie D. Melroy, County Clerk

RESOLUTION NO. 2025 - 18

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

WHEREAS, The Revenue Neutral Rate for the County of McPherson was calculated as 30.054 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County 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 September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County 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 COUNTY OF MCPHERSON:

The County of McPherson shall levy a property tax rate exceeding the Revenue Neutral Rate of 30.054 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 8th day of September 2025 and **SIGNED** by the Governing Body.

(SEAL)

Keith Becker, Chairman

David O'Dell, Vice Chairman

TO: Board of County Commissioners
FROM: Rick Witte RW
DATE: December 18, 2025
Re: 2025 Budget Amendment

REQUEST FOR ACTION

Community Corrections Budget Amendment:
The attached 2025 Budget Amendment is due to the State requesting each Community Correction Grant have a separate Fund allowing the Community Corrections and the State to balance to actual activity of each Grant.

In prior years all grant funds and expenditures were recorded in either the Adult Fund or Juvenile Fund.

There is no impact on any of the funds. This just establishes additional funds.

Landfill Specials Budget Amendment:
Special Assessment revenues were more than budgeted. This amendment will allow the County to disburse the additional special assessments to the McPherson Area Solid Waste Utility in 2025.

Amended
Certificate
For Calendar Year 2025

To the Clerk of McPherson County, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
McPherson County
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 expenditure for the various funds for the year.

Table of Contents:		Page No.	2025 Amended Budget Amount of 2024 Taxes Levied or Specials	Adopted 2025 Expenditures	Proposed Amended 2025 Expenditures
Fund	**K.S.A.**				
Adult Behavioral Health			0	0	$ 580,000
Adult State Block Grant			0	0	341,394
JV Intervention			0	0	25,000
JV Advisory Board			0	0	25,000
JV Intensive Supervision			0	0	358,000
JV Reinvestment			0	0	70,000
JV Intake			0	0	51,000
JV Behavioral Health			0	0	50,000
McP County Drug Court			0	0	35,000
Harvey County Drug Court			0	0	55,000
Landfill - Specials			$ 2,128,795	$ 2,044,500	$ 2,162,000
Totals		xxxx	$ 2,128,795	$ 2,044,500	$ 3,752,394
Summary of Amendments		0			

Attested date: 12-22-25

Hollie D. Kelroy
County Clerk

Governing Body

LEGAL PUBLICATION

Notice of Hearing for Amending the McPherson County 2025 Budget

The governing body of McPherson County will meet on December 22, 2025 at 9:30 A.M. at 1115 W. Ave. A, McPherson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed amendment of the 2025 Budget. Detailed budget information is available at the County Administrator's Office, located in the County Courthouse and will be available at this hearing.

Summary of Amendments

	2025 Adopted Budget			2025
FUND	Actual Tax Rate	Taxes Levied and Specials	Expenditures	Proposed Amended Expenditures
Community Corrections Funds/Programs				
Adult Behavioral Health	0	$ -	$ -	$ 50,000
Adult State Block Grant	0	$ -	$ -	$ 341,394
JV Intervention	0	$ -	$ -	$ 25,000
JV Advisory Board	0	$ -	$ -	$ 25,000
JV Intensive Supervision	0	$ -	$ -	$ 358,000
JV Reinvestment	0	$ -	$ -	$ 70,000
JV Intake	0	$ -	$ -	$ 51,000
JV Behavioral Health	0	$ -	$ -	$ 50,000
McP County Drug Court	0	$ -	$ -	$ 35,000
Harvey County Drug Court	0	$ -	$ -	$ 55,000
Landfill - Specials	0	$ 2,128,795	$ 2,044,500	$ 2,162,000

Hollie D. Melroy, McPherson County Clerk

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

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

Publication Dates:
- Dec 10, 2025

Advertising Fee: $85.06

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 12/10/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

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Hollie D. Melroy, McPherson County Clerk

Published in McPherson Sentinel December 10, 2025.

4107660

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 2026;
and (3) the Amount(s) of 2025 Ad ValoremTax are within statutory limitations for the 2026 Budget.

TABLE OF CONTENTS:		Page No.	2026 ADOPTED BUDGET Expenditures	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		2			
Statement of Indebtedness & Conditional Lease		3			
Fund	K.S.A.				
General 79-1945	79-1946	4 - 8	13,378,869	7,742,503	13.989
Public Works 68-5,101	68-518c	9	7,920,579	5,989,841	10.822
Health	65-204	10-11	924,039	228,109	0.412
Employee Benefits	12-16,102	11	3,978,854	3,450,165	6.234
Noxious Weed	2-1318	12	284,695	140,495	0.254
Comm. Developmental Svc.	19-4011	13	617,000	117,946	0.213
Debt Service		13	252,200	0	
Community Corrections		14	1,760,300	0	
Court Trustee Fund		14	0	0	
Telephone Tax - Est. 2012		15	337,225	0	
Special Alcohol		15	15,000	0	
Special Park & Recreation		15	15,000	0	
Technology Fund - Register of Deeds		16	78,500	0	
Technology Fund - County Clerk		16	12,748	0	
Technology Fund - County Treasurer		16	14,263	0	
Special Landfill		17	2,125,000	0	
ARPA - SLFRF Grant		17	0	XX	
Insurance Reserve		17	XX	XX	
Special Highway Improvement		18	XX	XX	
Special Machinery & Equipment		18	XX	XX	
Capital Improvement Reserve		18	XX	XX	
Capital Equipment Reserve		18	XX	XX	
Noxious Weed Capital Outlay		19	XX	XX	
Landfill Remediation Fund		19	XX	XX	
War Memorial Reserve		19	XX	XX	
E911 Capital Reserve		19	XX	XX	
TOTAL COUNTY			31,714,272	17,669,060	
Publication		20			
Notice to Exceed RNR		21			
Resolution		22			
Final Assessed Valuation =					31.924

553,472,108

Municipal Accounting Use Only
Reviewed by
Follow-up Yes No

Attest: , 2025

Hollie D. Melroy

Hollie D. Melroy, County Clerk

Governing Body

CC 32.212