# 2025-2026
# STATE OF NEBRASKA
# COUNTY BUDGET FORM

**TO THE COUNTY BOARD AND COUNTY CLERK OF**

MCPHERSON COUNTY

**This budget is for the Period JULY 1, 2025 through JUNE 30, 2026**

| Contact Information |
|---|
| Auditor of Public Accounts<br>PO Box 98917<br>Lincoln, NE 68509<br>**Telephone:** (402) 471-2111 **FAX:** (402) 471-3301<br>**Website:** auditors.nebraska.gov<br>**Questions - E-Mail:** Jeff.Schreier@nebraska.gov |

| Submission Information |
|---|
| **Adopted Budget Due by 9-30-2025** |
| **1.** Auditor of Public Accounts -Electronically or by mail<br>auditors.nebraska.gov |
| **2.** County Board (SEC. 13-508), C/O County Clerk |

| AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR: | Principal and Interest on Bonds | All Other Purposes | TOTAL |
|---|---|---|---|
| General Fund | | 584,573.26 | 584,573.26 |
| Road/Bridge | | 421,531.53 | 421,531.53 |
| Fair Operating | | 1,585.13 | 1,585.13 |
| Fair Building Fund | | 576.39 | 576.39 |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| **Total All Funds** | - | 1,008,266.31 | 1,008,266.31 |

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[ X ] **YES** [ ] **NO**

*If **YES,** please submit Interlocal Agreement Report by September 30th*

**Total Certified Valuation** $ 419,772,496

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2024 through June 30, 2025?

[ ] **YES** [ X ] **NO**

*If **YES**, please submit Trade Name Report by September 30th*

**Outstanding Bonded Indebtedness as of July 1, 2025**

| | |
|---|---|
| Principal | - |
| Interest | - |
| **Total Bonded Indebtedness** | - |

# MCPHERSON COUNTY

Index


| | FUND | FUNCTION | PAGE NUMBER |
|---|---|---|---|
| Cover Page | ALL | ALL | 2 |
| **BASIC INFORMATION** | | | |
| Index | ALL | ALL | 3 to 4 |
| Budget Message | ALL | ALL | 5 |
| Resolution of Authorization/Reauthorization of Petty Cash Funds | ALL | ALL | 6 |
| Resolution of Adoption and Appropriations | ALL | ALL | 7 |
| Correspondence Information | ALL | ALL | 8 |
| Summary of All Funds | ALL | ALL | 9 |
| Schedule of Budgeted Disbursements | ALL | ALL | 10 |
| **LID COMPUTATION** | | | |
| Property Tax Act -- Allowable Growth Calculation | ALL | ALL | 11 |
| Property Tax Growth Limitation Act LB34 | ALL | ALL | 12 |
| Property Tax Growth Limitation Supporting Schedules | ALL | ALL | 13 |
| Uncollected Taxes | ALL | ALL | 14 |
| Interlocal Report | ALL | ALL | 15 to 16 |
| Report of Trade Names | ALL | ALL | 17 |
| **LEVY COMPUTATION** | | | |
| Levy Limit Forms | ALL | ALL | 18 to 21 |
| Tax Rate Resolution | ALL | ALL | 22 |
| **OTHER INFORMATION** | | | |
| Notice of Publication | ALL | ALL | 23 |
| Proof of Publication-Budget Hearing | ALL | ALL | 24 |
| Meeting Minutes Verifying Public Hearings | ALL | ALL | 25 to 26 |
| Valuation Certification | ALL | ALL | 27 |
| Resolution-Miscellaneous District Tax/Levy Authority | ALL | ALL | 28 |
| Schedule of Transfers | ALL | ALL | 29 |
| **SECTION B** | | | |
| General Fund Revenue Summary | 100 | | B1-30 to B1-33 |
| General Fund Expenditures/Requirements Summary | 100 | | B2-34 |
| County Board | 100 | 601 | B3-35 |
| County Clerk | 100 | 602 | B4-36 |
| County Treasurer | 100 | 603 | B5-37 |
| County Assessor | 100 | 605 | B6-38 |

| | | | |
|---|---|---|---|
| Election Commissioner | 100 | 607 | B7-39 |
| County Court System | 100 | 622 | B8-40 |
| Building and Grounds | 100 | 641 | B9-41 to B9-42 |
| Agricultural Extension Agent | 100 | 645 | B10-43 |
| County Sheriff | 100 | 651 | B11-44 to B11-45 |
| County Attorney | 100 | 652 | B12-46 |
| Emergency Management | 100 | 693 | B13-47to B13-48 |
| Landfill/Solid Waste | 100 | 731 | B14-49 |
| Noxious Weed | 100 | 733 | B15-50 |
| Veterans' Service Officer | 100 | 803 | B16-51 |
| Zoning | 100 | 960 | B17-52 |
| Miscellaneous General | 100 | 970 | B18-53 to B18-54 |
| **SECTION C** | | | |
| Road | 200 | 705 | C1-55 to C1-58 |
| Highway Bridge Buyback Program | 650 | 706 | C2-59 to C2-60 |
| Road Improvement Project Fund | 802 | 704 | C3-61 to C3-62 |
| County Fair Fund | 1000 | 855 | C4-63 to C4-65 |
| Preservation Modernization Fund | 1150 | 604 | C5-66 to C5-67 |
| Veteran's Aid Fund | 1900 | 802 | C6-68 to C6-69 |
| Senior Meal Fund | 2250 | 837 | C7-70 to C7-71 |
| Drug Fund | 2360 | 654 | C8-72 to C8-73 |
| Federal Grant Sheriff Fund | 2500 | 650 | C9-74 to C9-75 |
| COVID ARP | 2580 | 911 | C10-76 to C10-77 |
| Inheritance Tax Fund | 2700 | 982 | C11-78 to C11-79 |
| Law Enforcement Operating Fund | 2960 | 656 | C12-80 to C12-81 |
| County Fair Building Fund | 4025 | 856 | C13-82 to C13-83 |

# MCPHERSON COUNTY

Budget Message

The McPherson County Board of Commissioners, after due consideration and examination of records of the County and the estimates of several expending agencies of McPherson County for the fiscal year, submit the following report.

A general summary is submitted which shows what is expended in each County Fund. We recommend that the amount levied be sufficient in amount within statutory limits to maintain the County on a cash basis in each and every department during the fiscal year.

The McPherson County Board of Commissioners has contracted with the Lincoln County Attorney's Office for Child Support Enforcement. McPherson County contracts with the Village of Stapleton for Solid Waste Transportation. Emergency Management and Public Safety Dispatch services are contracted with Keith County. Mental Health and Substance abuse are contracted through Region II Human Services and the West Central Area Agency on Aging is contracted with for Senior Meals. The Extension Office has joined with Lincoln County. Bookmobile services are contracted with Thomas County. All of these Joint Public Agencies and Interlocal Agreements are at considerable savings to the McPherson County Taxpayers.

The McPherson County Board of Commissioners have allocated real and personal property tax levy to the McPherson County Rural Fire District as required by law.

The McPherson County Board of Commissioners is submitting a budget for the Road Department in accordance with Section 39-1904.

PETTY CASH FUNDS: McPherson County Fair $1,500.00, County Court $55.00.

**FUNDS**:

Jeffrey J. Arensdorf
Chairperson of County Board

# MCPHERSON COUNTY

## Authorization/Reauthorization Petty Cash Resolution

**RESOLUTION 2025- 14**
**AUTHORIZATION/REAUTHORIZATION OF PETTY CASH FUNDS**

WHEREAS: Neb. Rev. Stat. § 23-106(2) (Reissue 2007) authorizes the McPherson County Board of Commissioners to establish Petty Cash Funds, and

WHEREAS: That statute requires that the McPherson County Board of Commissioners set the amount of money to be carried in such petty cash funds, and

WHEREAS: That statute also requires that the McPherson County Board of Commissioners also set the dollar limit of any expenditure from petty cash funds.

NOW THEREFORE BE IT RESOLVED, THAT

1. The McPherson County Board authorizes/reauthorizes the following Petty Cash Funds and lists the amount to be carried in each fund and the dollar limit of any expenditure from each fund as follows:

| Petty Cash Fund | Amount to carry in Fund | Dollar Limit of Expenditure from Fund |
|---|---|---|
| Fair | $ 1,500.00 | $ 1,500.00 |
| County Court | $ 55.00 | $ 55.00 |

Dated this ___13th___ day of ___August_____, 2025

**MCPHERSON COUNTY NEBRASKA**
**BOARD OF COMMISSIONERS**

Brett W. Nason, Chairman

JEB
Jeffrey J. Arensdorf, Member

John E. Bryant, Member

ATTEST:

Katherine E. Hoberg
Katherine E. Hoberg, McPherson County Clerk

SEAL OF THE COUNTY CLERK ★ MCPHERSON COUNTY NEBRASKA ★ Seal

# MCPHERSON COUNTY

Adoption Resolution

**RESOLUTION 2025-17**
**MCPHERSON COUNTY BUDGET DOCUMENT**
**RESOLUTION OF ADOPTION AND APPROPRIATIONS**

WHEREAS, A proposed County Budget for the Fiscal year of July 1, 2025 to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the McPherson County Board of Commissioners on or about the 1st day of August, 2025;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of McPherson County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2025 to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for McPherson County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Dated this 17th day of September, 2025

**MCPHERSON COUNTY NEBRASKA**
**BOARD OF COMMISSIONERS**

Brett W. Nason, Chairman

Jeffrey J. Arensdorf, Member

John E.Bryant, Member

ATTEST:

Katherine E. Hoberg, McPherson County Clerk

Seal

# CORRESPONDENCE INFORMATION

**ENTITY OFFICIAL ADDRESS**

*If no official address, please provide address where correspondence should be sent*

| | |
|---|---|
| NAME | **Katherine Hoberg** |
| ADDRESS | **PO Box 122** |
| CITY & ZIP CODE | **Tryon, NE 69167-0122** |
| TELEPHONE | **308-587-2363** |
| WEBSITE | |

| | BOARD CHAIRPERSON | COUNTY CLERK | PREPARER |
|---|---|---|---|
| NAME | Brett Nason | Katherine Hoberg | Caleb W. Johnson |
| TITLE /FIRM NAME | Chairperson | Clerk | J13 Enterprises, LLC |
| TELEPHONE | 308-587-2301 | 308-587-2363 | 308-284-2021 |
| EMAIL ADDRESS | commissioner@mcphersoncounty.ne.gc | clerk@mcphersoncounty.ne.gov | calebjohnson@atcjet.net |

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

# MCPHERSON COUNTY

## SUMMARY OF ALL FUNDS

| | Actual 2023-2024 (Column 1) | Actual 2024-2025 (Column 2) | **Proposed** 2025-2026 (Column 3) | **Adopted** 2025-2026 (Column 4) |
|---|---|---|---|---|
| **Disbursements and Transfers:** | | | | |
| Operating | 1,458,482.58 | 1,344,531.66 | 3,251,024.25 | 3,251,024.25 |
| Capital Outlay | 40,077.57 | 68,255.96 | 1,104,389.74 | 1,104,389.74 |
| Debt Service | - | - | - | - |
| Transfers Out *(Must agree to Transfers In Below)* | 11,073.29 | - | 240,000.00 | 240,000.00 |
| Total Disbursements and Transfers | 1,509,633.44 | 1,412,787.62 | 4,595,413.99 | 4,595,413.99 |
| **Balance, Receipts and Transfers:** | | | | |
| Net Fund Balance | 1,748,737.20 | 1,833,003.01 | 2,106,687.88 | 2,106,687.88 |
| Intergovernmental Federal | 73,204.35 | 10,534.45 | 100,000.00 | 100,000.00 |
| Intergovernmental State | 452,854.54 | 477,887.69 | 396,262.80 | 396,262.80 |
| Intergovernmental Local | 318,079.68 | 411,245.98 | 744,197.00 | 744,197.00 |
| Personal and Real Property Taxes | 738,687.39 | 786,804.37 | 1,008,266.31 | 1,008,266.31 |
| Transfers In *(Must agree to Transfers Out Above)* | 11,073.29 | - | 240,000.00 | 240,000.00 |
| Total Resources Available | 3,342,636.45 | 3,519,475.50 | 4,595,413.99 | 4,595,413.99 |
| Balance Forward/Cash Reserve | 1,833,003.01 | 2,106,687.88 | - | - |
| Cash Reserve Percentage | | | | 0% |

**The data shown on this page must be the total of ALL funds shown in the budget document.**

**Validation Messages (MUST be corrected prior to submission to State Auditor):**

1 OK
2 OK
3 OK
4 OK
5 OK
6 OK
7 OK
8 OK
9 OK

MCPHERSON COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2026

| Functions/Programs | Operating * | Capital Outlay | Debt Service | Other ** | Total Disbursements |
|---|---|---|---|---|---|
| **Governmental:** | | | | | |
| General Government | 417,819.41 | 25,900.00 | - | - | 443,719.41 |
| Public Safety - Law Enforcement | 130,473.00 | 72,800.00 | - | - | 203,273.00 |
| Public Safety - Other | 27,900.00 | 8,050.00 | - | - | 35,950.00 |
| Public Works - Highways & Roads | 1,186,674.47 | 883,283.58 | - | 100,000.00 | 2,169,958.05 |
| Public Works - Other | 41,970.00 | 3,000.00 | - | - | 44,970.00 |
| Public Health & Social Services | 32,387.47 | - | - | - | 32,387.47 |
| Culture and Recreation | 19,350.00 | 36,356.16 | - | - | 55,706.16 |
| Community Development | 10,920.00 | - | - | - | 10,920.00 |
| Miscellaneous | 1,383,529.90 | 75,000.00 | - | 140,000.00 | 1,598,529.90 |
| **Business-type Activities:** | | | | | |
| Airport | | | | | - |
| Nursing Home | | | | | - |
| Hospital | | | | | - |
| Historical Society | | | | | - |
| Solid Waste | | | | | - |
| Museum | | | | | - |
| Other | | | | | - |
| Total Disbursements & Transfers | 3,251,024.25 | 1,104,389.74 | - | 240,000.00 | **4,595,413.99** |

**NOTE:** Total Disbursements must agree to Summary of All Funds

***** **Operating** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

****** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

MCPHERSON COUNTY

## 2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

### CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Total Property Tax Request** (1) $ 956,042.23
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

**Base Limitation Percentage Increase (2%)** 2.00 % (2)

**Real Growth Percentage Increase**

| 1,241,121 | / | 394,074,015 | = | 0.31 % (3) |
|---|---|---|---|---|
| 2025 Real Growth Value per Assessor | | Prior Year Total Real Property Valuation per Assessor | | |

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.31 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) $ 22,084.58

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) **$ 978,126.81**
**(Without needing to attend Joint Public Hearing, or be included on postcard notification)**

### ACTUAL PROPERTY TAX REQUEST

**2025-2026 ACTUAL Total Property Tax Request** (7) $ 1,008,266.31
*(Total Personal and Real Property Tax Required from Cover Page)*

**Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

# MCPHERSON COUNTY

## 2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

### Calculation of Preliminary Property Tax Request Authority

| | | | |
|---|---|---|---|
| **2024-2025 Total Property Tax Request** *(from prior year budget - Cover Page submitted to the State Auditor)* | (1) | **$ 956,042.23** | |
| Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)* | | | |
| Approved Bonds *(prior year line 16)* | (2) | - | |
| Emergency Response *(prior year line 17)* | (3) | - | |
| Public Safety Services *(prior year line 18)* | (4) | - | |
| County Attorneys *(prior year line 19)* | (5) | - | |
| County Public Defenders *(prior year line 20)* | (6) | - | |
| Response to Public Safety Threat *(prior year line 21)* | (7) | - | |
| Public Safety Interlocal Agreements *(prior year line 22)* | (8) | - | |
| Voter Approved Increase *(prior year line 23 )* | (9) | - | |
| Unused authority used in the prior year *(prior year line 24)* | (10) | - | |
| **TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)** | **(11)** | **-** | |
| **Preliminary Property Tax Request Authority (line 1 - line 11)** | | | (12) **956,042.23** |

### Allowed Increases to Preliminary Property Tax Request Authority

**2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)** 954,979.91

***See instructions below for where to find this amount*** (13)

**Growth Percentage per County Assessor**

| 2025 Growth Value | / 2024 Total Valuation | = | | |
|---|---|---|---|---|
| 1,241,121.00 | 394,074,015.00 | | 0.31% (14a) | 3,007.67 |

*(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)* — Increase due to Growth (14)

**Inflation Percentage** 5.17% (15a)

*(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)* — 49,372.46 Increase due to Inflation (15)

**Allowable Exceptions Utilized (§ 13-3404)**

***2025-2026 Property Taxes Budgeted For:***

| | | |
|---|---|---|
| Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))* | (16) | - |
| Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)* | (17) | - |
| Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)* | (18) | - |
| County Attorneys | (19) | - |
| County Public Defenders | (20) | - |
| Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024 | (21) | - |
| Support of an interlocal agreement relating to public safety | (22) | - |
| **Voter approved increase pursuant to § 13-3405** *(MUST attach sample ballot language and certified election results)* | (23) | - |
| **Prior Year's Unused Property Tax Request Authority used this year** *(Cannot exceed amount on Supporting Schedule 1, line 1)* | (24) | - |

| | | |
|---|---|---|
| **Total Exceptions Utilized** *(Total lines 16 thru 24)* | (25) | **-** |
| **2025-2026 Total Property Tax Request Authority** *(Total lines 12, 14, 15, 25)* | (26) | **1,008,422.36** |
| **2025-2026 ACTUAL Property Tax Request** *(from Cover Page - Page 1)* | (27) | 1,008,266.31 |
| **Unused Property Tax Request Authority Created for Future Years** *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)* | (28) | **156.05** |

# MCPHERSON COUNTY

## 2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

### Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

| | Line No. | |
|---|---|---|
| Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)* | (1) | $ 963.47 |
| Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)* | (2) | - |
| Add: Unused Authority created this year *(from Computation Form, line 28)* | (3) | 156.05 |
| Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)*** | (4) | 1,119.52 |

### Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

**If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.**

| Description of Emergency (Column A) | Date of Emergency Declaration (Column B) | Emergency Declared by Who? (Column C) | Amount Used as Exception (Column D) |
|---|---|---|---|
| | | | $ - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| | | | - |
| **Total Emergency Response Exception *(must agree to Computation Form, line 17)*** | | | **-** |

### Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

**If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:**

| Description of Public Safety Services Exception (Column A) | Amount Used as Exception (Column B) |
|---|---|
| | $ - |
| | - |
| | - |
| | - |
| | - |
| | - |
| | - |
| | - |
| | - |
| | - |
| **Total Public Safety Exception *(must agree to Computation Form, line 18)*** | **-** |

MCPHERSON COUNTY

## COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

| Tax Year | Amount |
|---|---|
| 2024 | $ 1,031,417.45 |
| 2023 | $ - |
| 2022 | $ - |

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

## MCPHERSON COUNTY

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) |
|---|---|---|
| University of Nebraska Extension | until terminated | County Agent and Extension Services |
| Lincoln County | until terminated | Jail Services |
| Village of Stapleton | until terminated | Solid Waste Transport |
| Keith County | until terminated | 911 Dispatch Services |
| Thomas County | until terminated | Bookmobile Service |
| Consortium of Counties-Region II | until terminated | Mental Health, Retardation & Substance Abuse |
| West Central Area on Aging | until terminated | Senior Citizen Services |
| State of Nebraska | until terminated | Probation Services |
| NE Department of HHS | until terminated | Child Support Enforcement Contract |
| Consortium of Counties | until terminated | Risk Management & Insurance-NIRMA (General) |
| Consortium of Counties | until terminated | Risk Management & Insurance-NIRMA (Roads) |
| Bridge of Hope | until terminated | Counseling Services |
| Resource Conservation/Development | until terminated | Economic Development |
| McPherson, Logan & Thomas Counties | July 1, 2024 until terminated | Veterans Service Officer Services |
| | | |
| | | |
| | | |

## REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

## MCPHERSON COUNTY

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

## REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

# MCPHERSON COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

None

# MCPHERSON COUNTY LEVY LIMIT FORM

| Name | Property Taxes Other Than Bonds | Bond Property Taxes | Valuation | General Tax Levy | Bond Tax Levy |
|---|---|---|---|---|---|
| *(Column A)* | *(Column B)* | *(Column C)* | *(Column D)* | *(Column E)* | *(Column F)* |
| **Countywide Entities** | | | | | |
| County | 1,008,266.31 | - | 419,772,496 | 0.240194 | 0.000000 |
| Ag. Society | - | - | - | 0.000000 | 0.000000 |
| Historical Society | - | - | - | 0.000000 | 0.000000 |
| | - | - | - | 0.000000 | 0.000000 |
| | - | - | - | 0.000000 | 0.000000 |
| | - | - | - | 0.000000 | 0.000000 |
| Total Countywide Entities | | | | 0.240194 | |

**Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)**

| | | | |
|---|---|---|---|
| County levy limit | | 0.450000 | |
| County property taxes designated for interlocal agreements | 125,425 | 0.029879 | |
| Other entities property taxes designated for interlocal agreements | - | 0.000000 | |
| Total County Levy Authority (Cannot exceed 50 cents) | | 0.479879 | **(1)** |

**Levy Limit Analysis**

| | | |
|---|---|---|
| Countywide General Levy (Line 13) | 0.240194 | |
| Fire District - Largest General Levy Authority granted by County Board | 0.005832 | |
| Township - Largest General Levy Authority granted by County Board | 0.000000 | |
| Cemetery District - Largest General Levy Authority granted by County Board | 0.000000 | |
| Irrigation District - Largest General Levy Authority granted by County Board | 0.000000 | |
| Drainage District - Largest General Levy Authority granted by County Board | 0.000000 | |
| Rural Water District - Largest General Levy Authority granted by County Board | 0.000000 | |
| Other Districts - Largest General Levy Authority granted by County Board | 0.000000 | |
| Largest possible district levy | 0.246025 | **(2)** |

**Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.**

# MCPHERSON COUNTY LEVY LIMIT FORM

| | Taxing District | County-wide Levy | Fire District | Cemetery District | Irrigation District | Drainage District | Rural Water District | Other District | Total Levy Allocated |
|---|---|---|---|---|---|---|---|---|---|
| | (Column 1) | (Column 2) | (Column 3) | (Column 4) | (Column 5) | (Column 6) | (Column 7) | (Column 8) | (Column 9) |
| | *Ex. Tax District 1* | *0.010000* | *0.035000* | *0.035000* | *0.000000* | *0.000000* | *0.375000* | *0.002500* | *0.457500* |
| 1 | | | | | | | | | 0.000000 |
| 2 | | | | | | | | | 0.000000 |
| 3 | | | | | | | | | 0.000000 |
| 4 | | | | | | | | | 0.000000 |
| 5 | | | | | | | | | 0.000000 |
| 6 | | | | | | | | | 0.000000 |
| 7 | | | | | | | | | 0.000000 |
| 8 | | | | | | | | | 0.000000 |
| 9 | | | | | | | | | 0.000000 |
| 10 | | | | | | | | | 0.000000 |
| 11 | | | | | | | | | 0.000000 |
| 12 | | | | | | | | | 0.000000 |
| 13 | | | | | | | | | 0.000000 |
| 14 | | | | | | | | | 0.000000 |
| 15 | | | | | | | | | 0.000000 |
| 16 | | | | | | | | | 0.000000 |
| 17 | | | | | | | | | 0.000000 |
| 18 | | | | | | | | | 0.000000 |
| 19 | | | | | | | | | 0.000000 |
| 20 | | | | | | | | | 0.000000 |
| 21 | | | | | | | | | 0.000000 |
| 22 | | | | | | | | | 0.000000 |
| 23 | | | | | | | | | 0.000000 |
| 24 | | | | | | | | | 0.000000 |
| 28 | | | | | | | | | 0.000000 |
| 29 | | | | | | | | | 0.000000 |
| 30 | | | | | | | | | 0.000000 |
| 31 | | | | | | | | | 0.000000 |
| 32 | | | | | | | | | 0.000000 |
| 33 | | | | | | | | | 0.000000 |

# MCPHERSON COUNTY LEVY LIMIT FORM

| Name | Property Taxes Other Than Bonds | Bond Property Taxes | Valuation | General Tax Levy | Bond Tax Levy |
|---|---|---|---|---|---|
| *(Column A)* | *(Column B)* | *(Column C)* | *(Column D)* | *(Column E)* | *(Column F)* |
| **Non-Countywide Entities under County Levy Authority** | | | | | |
| *Ex. Fire District 1* | *4,522,248.43* | *424,455.26* | *1,922,639,257* | *0.235210* | *0.022077* |
| | - | - | - | 0.000000 | 0.000000 |
| | - | - | - | 0.000000 | 0.000000 |
| | - | - | - | 0.000000 | 0.000000 

# MCPHERSON COUNTY

Local Levy Information

| | 2024-2025 | | 2025-2026 | | Difference |
|---|---|---|---|---|---|
| | Levy | Tax | Levy | Tax | |
| General | 0.139883 | $551,241.07 | 0.139260 | $ 584,573.26 | $ 33,332.19 |
| Road/Bridge | 0.100957 | $397,844.73 | 0.100419 | $ 421,531.53 | $ 23,686.80 |
| Fair Operating | 0.001512 | $ 5,956.43 | 0.000378 | $ 1,585.13 | $ (4,371.30) |
| Fair Building | 0.000254 | $ 1,000.00 | 0.000137 | $ 576.39 | $ (423.61) |
| TOTAL | 0.242605 | $956,042.23 | 0.240194 | $ 1,008,266.31 | $ 52,224.08 |
| VALUATION | $ 394,074,015 | | $ 419,772,496 | | $ - |
| ONE CENT LEVY | 0.010000 | $ 39,407.40 | 0.010000 | $ 41,977.25 | |

| Difference | |
|---|---|
| Levy | Tax Dollars |
| (0.002411) | 52,224.08 |

| | 2024-2025 | | | 2025-2026 | | | CHG | % CHG | L CHG |
|---|---|---|---|---|---|---|---|---|---|
| | Levy | Tax | Valuation | Levy | Tax | Valuation | | | |
| McPherson County | 0.242605 | $956,042.23 | $ 394,074,015 | 0.240194 | $ 1,008,266.31 | $419,772,496 | $ 52,224.08 | 5% | -0.002411 |
| McPherson Rural Fire District-General | 0.004763 | $ 18,768.00 | $ 394,074,015 | 0.004471 | $ 18,768.00 | $419,772,496 | $ - | 0% | -0.000292 |
| McPherson Rural Fire District-Sinking | 0.001449 | $ 5,712.00 | $ 394,074,015 | 0.001361 | $ 5,712.00 | $419,772,496 | $ - | 0% | -0.000089 |

| | CHG | % CHG | L CHG |
|---|---|---|---|
| McPherson County | $ 52,224.08 | 5% | -0.002411 |
| McPherson Rural Fire District-General | $ - | 0% | -0.000292 |
| McPherson Rural Fire District-Sinking | $ - | 0% | -0.000089 |

Largest Fire District

# MCPHERSON COUNTY

Tax Rate Resolution

**RESOLUTION 2025-18**
**PROPERTY TAX REQUEST 2025-2026**

WHEREAS, Nebraska Revised statute 77-1632 and 77-1633 provides that the Governing Body of McPherson County passes by a majority vote a resolution setting the property tax request; and

WHEREAS, a special public hearing was held, as required by law, to hear and consider comments concerning the property tax request.

NOW THEREFORE BE IT RESOLVED, the property tax request be set as follows for each McPherson County Fund which directly receives property taxes as all or a portion of its revenue.

1. The 2025-2026 property tax request for the General Fund be set at **$584,573.26,** which is different than the 2024-2025 Property Tax asking of **$551,241.07.**
2. The 2025-2026 property tax request for the Road Fund be set at **$421,531.53,** which is different than the 2024-2025 Property Tax asking of **$397,844.73.**
3. The 2025-2026 property tax request for the Fair Operations Fund be set at **$1,585.13,** which is different than the 2024-2025 Property Tax asking of **$5,956.43.**
4. The 2025-2026 property tax request for the Fair Building Fund be set at **$576.39,** which is the different than the 2024-2025 Property Tax asking of **$1,000.00.**
5. The total assessed value of property differs from last year's total assessed value by **6.52%.**
6. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be **.227752**, per $100 of assessed value.
7. The McPherson County Board of Commissioners proposes to adopt a property tax request that will cause its tax rate to be **.240194,** which is different than the 2024-2025 tax rate of **.242605**, per $100 of assessed value.
8. Based on the proposed property tax request and changes in other revenue, the total operating budget of the McPherson County Board of Commissioners will **increase** compared to last year's operating budget by **7.18%.**
9. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Dated this 17th day of September, 2025.

**MCPHERSON COUNTY NEBRASKA**
**BOARD OF COMMISSIONERS**

Brett W. Nason, Chairman

Geffrey J. Arensdorf, Member

John E. Bryant, Member

ATTEST:

Katherine E. Hoberg, McPherson County Clerk

Seal of the County Clerk ★ McPherson County, Nebraska ★ Seal

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 17th day of September, 2025 at 9:15 o'clock, A.M., at the McPherson County Courthouse, 500 Anderson, Tryon NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| FUNDS | Actual Disbursements 2023-2024 (1) | Actual Disbursements 2024-2025 (2) | Proposed Budget of Disbursements 2025-2026 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | **Total Personal and Real Property Tax Requirement (6)** |
|---|---|---|---|---|---|---|
| General | $ 668,493.46 | $ 725,086.62 | $ 1,240,408.00 | $ - | $ 655,834.74 | **$ 584,573.26** |
| Road | $ 648,111.94 | $ 657,770.56 | $ 1,809,583.58 | $ - | $ 1,388,052.05 | **$ 421,531.53** |
| Highway Bridge Buy | $ - | $ - | $ 160,374.47 | $ - | $ 160,374.47 | **$ -** |
| Road Improv.Projec | $ - | $ - | $ 200,000.00 | $ - | $ 200,000.00 | **$ -** |
| County Fair | $ 5,175.80 | $ 5,197.91 | $ 26,150.00 | $ - | $ 24,564.87 | **$ 1,585.13** |
| Preservation & Mod | $ - | $ - | $ 5,244.41 | $ - | $ 5,244.41 | **$ -** |
| Veteran's Aid | $ - | $ - | $ 4,241.95 | $ - | $ 4,241.95 | **$ -** |
| Senior Meal | $ 43,779.95 | $ 23,866.00 | $ 26,445.52 | $ - | $ 26,445.52 | **$ -** |
| Drug | $ - | $ - | $ 21,000.00 | $ - | $ 21,000.00 | **$ -** |
| Federal Grant Sheri | $ - | $ - | $ 10,000.00 | $ - | $ 10,000.00 | **$ -** |
| COVID ARP | $ 11,073.29 | $ - | $ 88,926.71 | $ - | $ 88,926.71 | **$ -** |
| Inheritance Tax | $ 132,999.00 | $ - | $ 951,303.19 | $ - | $ 951,303.19 | **$ -** |
| Law Enforcement O | $ - | $ 866.53 | $ 22,180.00 | $ - | $ 22,180.00 | **$ -** |
| County Fair Building | $ - | $ - | $ 29,556 | $ - | $ 28,979.77 | **$ 576.39** |
| | | | | | | **$ -** |
| TOTALS | $ 1,509,633.44 | $ 1,412,787.62 | $ 4,595,413.99 | $ - | $ 3,587,147.68 | **$ 1,008,266.31** |

| | **Bond Purposes** | **Non-Bond Purposes** | **Total** |
|---|---|---|---|
| **Breakdown of Property Tax** | **$ -** | **$ 1,008,266.31** | **$ 1,008,266.31** |

Unused Property Tax Request Authority available for next year $ 1,119.52

## NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 17th day of September, 2025 at 9:00 o'clock, A.M., at the McPherson County Courthouse, 500 Anderson, Tryon NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2024 | 2025 | Change |
|---|---|---|---|
| Operating Budget | 4,287,513.50 | 4,595,413.99 | 7.18% |
| Property Tax Request | $ 956,042.23 | $ 1,008,266.31 | 5.46% |
| Valuation | 394,074,015 | 419,772,496 | 6.52% |
| Tax Rate | 0.242605 | 0.240194 | -0.99% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.227752 | | |

# MCPHERSON COUNTY

## Budget Hearing Proof of Publication

PROOF OF PUBLICATION

State of Nebraska )
) ss.
County of Logan )

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of The Stapleton Enterprise a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Stapleton Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

September 11, 2025

Kendra L Cutler

Subscribed to in my presence and
Sworn to before me this
11th day of September, 2025

Marcia R. Hora
Notary Public

Publication Fee $ 264.00

GENERAL NOTARY - State of Nebraska
MARCIA R. HORA
My Comm. Exp. February 18, 2028

MCPHERSON COUNTY, NEBRASKA

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 17th day of September, 2025 at 9:15 o'clock, A.M., at the McPherson County Courthouse, 500 Anderson, Tryon NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| FUNDS | Actual Disbursements 2023-2024 (1) | Actual Disbursements 2024-2025 (2) | Proposed Budget of Disbursements 2025-2026 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (6) |
|---|---|---|---|---|---|---|
| General | $ 668,493.48 | $ 725,086.62 | $ 1,240,408.00 | $ - | $ 655,834.74 | $ 584,573.26 |
| Road | $ 648,111.94 | $ 657,770.58 | $ 1,809,583.59 | $ - | $ 1,388,052.05 | $ 421,531.53 |
| Highway Bridge Buy | $ - | $ - | $ 160,374.47 | $ - | $ 160,374.47 | $ - |
| Road Improv.Projec | $ - | $ - | $ 200,000.00 | $ - | $ 200,000.00 | $ - |
| County Fair | $ 5,175.80 | $ 5,197.91 | $ 26,150.00 | $ - | $ 24,564.87 | $ 1,585.13 |
| Preservation & Mod | $ - | $ - | $ 5,244.41 | $ - | $ 5,244.41 | $ - |
| Veteran's Aid | $ - | $ - | $ 4,241.95 | $ - | $ 4,241.95 | $ - |
| Senior Meal | $ 43,779.95 | $ 29,866.00 | $ 28,445.52 | $ - | $ 28,445.52 | $ - |
| Drug | $ - | $ - | $ 21,000.00 | $ - | $ 21,000.00 | $ - |
| Federal Grant Sheri | $ - | $ - | $ 10,000.00 | $ - | $ 10,000.00 | $ - |
| COVID ARP | $ 11,073.29 | $ - | $ 88,926.71 | $ - | $ 88,926.71 | $ - |
| Inheritance Tax | $ 132,999.00 | $ - | $ 951,303.19 | $ - | $ 951,303.19 | $ - |
| Law Enforcement O | $ - | $ 866.59 | $ 22,160.00 | $ - | $ 22,160.00 | $ - |
| County Fair Building | $ - | $ - | $ 29,556 | $ - | $ 28,979.77 | $ 576.39 |
| | | | | | | $ - |
| TOTALS | $ 1,509,633.44 | $ 1,412,787.62 | $ 4,595,413.99 | $ - | $ 3,587,147.68 | $ 1,008,266.31 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---|---|---|---|
| Breakdown of Property Tax | $ - | $ 1,008,266.31 | $ 1,008,266.31 |

Unused Property Tax Request Authority available for next year $ 1,119.52

### NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 17th day of September, 2025 at 9:00 o'clock, A.M., at the McPherson County Courthouse, 500 Anderson, Tryon NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request:

| | 2024 | 2025 | Change |
|---|---|---|---|
| Operating Budget | 4,287,513.50 | 4,595,413.99 | 7.18% |
| Property Tax Request | $ 956,042.23 | $ 1,008,266.31 | 5.46% |
| Valuation | 394,074,015 | 419,772,496 | 6.52% |
| Tax Rate | 0.242605 | 0.240194 | -0.99% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.227752 | | |

PUBLISH: SEPTEMBER 11, 2025

ZNEZ

PROOF OF PUBLICATION

State of Nebraska )
) ss.
County of Logan )

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of The Stapleton Enterprise a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Stapleton Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

September 11, 2025

Kendra L Cutler

Subscribed to in my presence and
Sworn to before me this
11th day of September, 2025

Marcia R. Hora
Notary Public

Publication Fee $ 28.19

GENERAL NOTARY - State of Nebraska
MARCIA R. HORA
My Comm. Exp. February 18, 2028

**McPHERSON COUNTY BOARD OF COMMISSIONERS NOTICE OF SPECIAL MEETING**

NOTICE IS HEREBY GIVEN that the McPherson County Commissioners will meet on September 17, 2025, immediately following the budget hearing meeting and hearing to set the final tax request. Said meeting will be held in the board meeting room located at the McPherson County Courthouse, 500 Anderson, Tryon, NE. Meeting is open to the public and the agenda for such meeting is kept continuously current and available for public inspection at the office of the County Clerk, 500 Anderson, Tryon, NE, 308-587-2485.

Kathy Hoberg
McPherson
County Clerk

Publish: September 11, 2025.

**MCPHERSON COUNTY BOARD OF COMMISSIONERS**

**HEARING TO SET THE FINAL TAX REQUEST**

**SEPTEMBER 17, 2025**

The McPherson County Board of Commissioners met as per adjournment of **September 10,2025**, for a Hearing to Set the Final Tax Request. Notice of hearing having been published in the Stapleton Enterprise, issue dated **September 11, 2025**. The hearing was called to order at 9:00 AM by Vice -Chairman Arensdorf, who noted the Open Meetings Law, which is posted on the North wall of the meeting room. Members John Bryant and Jeff Arensdorf were present. Commissioner Brett Nason was absent due to illness. Also present were the County Treasurer Kerri Kramer and County Clerk Kathy Hoberg. Arensdorf made a motion to approve the minutes of the last meeting as presented. Bryant seconded. Voting Aye: Arensdorf and Bryant. Voting Nay: None. Bryant made a motion to excuse Brett Nason. Arensdorf seconded. Voting Aye: Bryant and Arensdorf. Voting Nay: None. The hearing was held to set the final tax request for the proposed 2025-2026 McPherson County Budget, with a tax request of $1,008,266.31 which is $52,224.08 more than last year.
There were three copies of the proposed budget available in the courtroom for public review.
The purpose of the hearing was to hear support, opposition, criticism, suggestions, or observations of taxpayers relating to setting the final tax request. Three copies of the aggregate page, comparing numbers on this year's proposed budget with last year's budget, were also available for review in the courtroom.
There were no members of the public present for review or to participate in the hearing.
The meeting remained open for 15 minutes.
Chairman Bryant adjourned the meeting at 9:15 AM.

ATTEST: _____ _____
McPherson County Clerk McPherson County Board Chairman

**MCPHERSON COUNTY COMMISSIONERS**
**BUDGET HEARING**
**SEPTEMBER 17, 2025**

The McPherson County Board of Commissioners met as per adjournment of The Hearing to set the Final Tax Request, which was held at 9:00 AM on this date. Notice of hearing having been published in the Stapleton Enterprise, issue dated September 11, 2025.
The hearing was called to order by Vice-Chairman Arensdorf at 9:15 AM. Arensdorf noted the Open Meetings Law which is posted on the North wall of the courtroom. John Bryant and Jeff Arensdorf were present. Brett Nason was absent due to illness. Also present were the county treasurer and county clerk.
The minutes of the September board meeting were examined and approved by motion of the board, at a meeting which was held at 9:00 AM on this date.
The Budget Hearing was held for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the proposed 2025-2026 McPherson County Budget.
There were three copies of the proposed budget and an aggregate page available in the courtroom for public review. Vice- chairman Arensdorf presented an overview of the 2025-2026 Budget.
There were no members of the public present for review or to participate in the hearing.
This hearing remained open for 15 minutes.
Vice – Chairman Arensdorf adjourned the meeting at 9:30 AM.

ATTEST: _____ _____
McPherson County Clerk McPherson County Board Chairman

**MCPHERSON COUNTY BOARD OF COMMISSIONERS**

**SPECIAL MEETING**

**SEPTEMBER 17, 2025**

The McPherson County Board of Commissioners met as per adjournment of the Budget Hearing which was held beginning at 9:15 AM and adjourned at 9:30 AM on this date.
Notice of meeting having been published in the Stapleton Enterprise, issue dated September 11, 2025.
The meeting was called to order by Vice - Chairman Arensdorf at 9:35 AM. Arensdorf noted the Open Meetings Law which is posted on the North wall of the courtroom. John Bryant and Jeff Arensdorf were present. Brett Nason was absent due to illness. Also present were the County Treasurer Kerri Kramer and County Clerk Kathy Hoberg.
The minutes of the September board meeting, held on September 10, 2025, were approved at a hearing held at 9:00 AM on this date.
Bryant made a motion to approve and adopt the 2025-2026 McPherson County Budget and Set the Final Tax Request. Arensdorf seconded. Voting Aye: Arensdorf and Bryant. Voting Nay: None.
Bryant made a motion to approve and adopt **Resolution # 2025-17** ***Resolution of Adoption and Appropriations.*** Arensdorf seconded. Voting Aye: Bryant and Arensdorf. Voting Nay: None.
Bryant moved to approve and adopt **Resolution #2025-18** ***Property Tax Request***, which will cause the tax rate to be **.240194**, which is different than the 2024-2025 rate of **.242605** per $100 of assessed value. Arensdorf seconded. Voting Aye: Bryant and Arensdorf. Voting Nay: None.
Based on the proposed property tax request and changes in other revenue, the total operating budget of the McPherson County Board of Commissioners will increase compared to last year's operating budget by **7.18%**.

Vice -Chairman Arensdorf adjourned the meeting at 9:45 AM. The board will meet again on October 8, 2025, at 9:00 AM for their regular monthly meeting. This meeting will be held in the courtroom of the McPherson County Courthouse and is open to the public.

ATTEST: _____ _____
McPherson County Clerk McPherson County Board Chairman

# MCPHERSON COUNTY

Valuation Certification

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20th of each year}*

**TO:** **MCPHERSON COUNTY CLERK**
**PO BOX 122**
**TRYON NE 69167**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: MCPHERSON**

| Name of Political Subdivision | Subdivision Type (County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage [b] |
|---|---|---|---|---|---|
| COUNTY LEVY | County-General | 1,241,121 | 419,772,496 | 394,074,015 | 0.31 |

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note:*** *Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **KATHERINE E HOBERG**, **MCPHERSON** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Katherine E. Hoberg
*(signature of county assessor)*

SEAL OF THE COUNTY CLERK ★ Seal ★ MCPHERSON COUNTY, NEBRASKA

August 13, 2025
*(date)*

CC: County Clerk, **MCPHERSON** County
CC: County Clerk where district is headquartered, if different county, _____ County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

**Assessor's Use Only**

**7,225,325 Pers Prior**
**7,833,259 Pers Value**

**386,848,690 Real Prior**
**411,939,237 Real Value**

# MCPHERSON COUNTY

Authorization of Tax/Levy Authority Resolution to Miscellaneous Districts

**RESOLUTION 2025-15**
**TAX ALLOCATION TO MISCELLANEOUS DISTRICTS**

WHEREAS: Nebraska Revised Statute 77-3442 authorizes the McPherson County Board of Commissioners a maximum tax rate of fifty cents per one hundred dollars of taxable valuation of property subject to the tax rate and allows the McPherson County Board of Commissioners to allocate up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority of McPherson County; and

WHEREAS: Nebraska Revised Statute 77-3443 requires the McPherson County Board of Commissioners to review and approve or disapprove the tax rate request of all political subdivisions subject to allocation of property tax authority of McPherson County; and

WHEREAS: The McPherson County Rural Fire District is the only political subdivision subject to tax rate by the McPherson County Board of Commissioners.

NOW THEREFORE BE IT RESOLVED, THAT

1. The 2025-2026 allocation of real and personal property tax is made to political subdivisions as follows:

| | |
|---|---|
| McPherson Co. Rural Fire District General Fund | $18,768.00 |
| McPherson Co. Rural Fire District Sinking Fund | $5,712.00 |
| Total personal & real property tax required | $24,480.00 |

2. No allocation may be changed except by agreement between both the McPherson County Board of Commissioners and the governing body of the political subdivision whose final tax rate allocation is listed above.

Motion by: Bryant to adopt Resolution #2025-15 Seconded by: Nason.

Voting YES were Bryant and Nason

Voting NO were None.

Motion carried.

Dated this 13th day of August, 2025

**MCPHERSON COUNTY NEBRASKA**
**BOARD OF COMMISSIONERS**

Brett W. Nason, Chairman

JEB
Jeffrey J. Arensdorf, Member

John E. Bryant, Member

ATTEST:

Katherine E. Hoberg
Katherine E. Hoberg, McPherson County Clerk

Seal

# MCPHERSON COUNTY

Schedule of Transfers

| | | | | |
|---|---|---|---|---|
| To | Inheritance 2700 | 20,000.00 | | |
| From | General 100/Misc. Gen 970 | | 20,000.00 | |
| | | | | |
| To | Inheritance Tax | 100,000.00 | | |
| From | Road 200 | | 100,000.00 | |
| | | | | |
| To | Road 200 | 100,000.00 | | |
| From | Inheritance Tax 2700 | | 100,000.00 | |
| | | | | |
| To | General 100 | 20,000.00 | | |
| From | Inheritance Tax 2700 | | 20,000.00 | |
| | | | | |
| Balance | | 240,000.00 | 240,000.00 | 0 |

Difference/Balance Check

# GENERAL FUND REVENUES-MCPHERSON CO

| | | | Code | Description |
|---|---|---|---|---|
| | | Fund | 0100 | GENERAL |
| | | Function | ALL | **GEN. FUND** |

| | Code No. | **GENERAL FUND REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **380,669.36** | 426,973.93 | **426,973.93** | 440,008.74 | 440,008.74 | 440,008.74 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | 331 01 | Title IV-D Child Enforcement (Court) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 331 02 | Title IV-D Child Enforcement (Attorney) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 338 01 | Entitlement Lands | 0.00 | 0.00 | 272.00 | 0.00 | 0.00 | 0.00 |
| 6 | 339 06 | Emergency Management Federal Grant (siren) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | | | | | | | |
| 8 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *272.00* | *0.00* | *0.00* | *0.00* |
| 9 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 10 | 340 01 | State Grants/Tire Amnesty Grant | 8,273.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 340 02 | State Grants/Sheriff's Grant | | | | 20,000.00 | 20,000.00 | 20,000.00 |
| 12 | 344 01 | Homestead Exemption | 1,621.79 | | 1,440.67 | | | |
| 13 | 344 05 | Property Tax Credit | 63,771.66 | | 76,092.70 | | | |
| 14 | 345 02 | Insurance Tax Allocation | 1,409.52 | 1,000.00 | 1,486.90 | 1,000.00 | 1,300.00 | 1,300.00 |
| 15 | 345 03 | Airline Tax Allocation | 666.02 | 500.00 | 539.99 | 500.00 | 500.00 | 500.00 |
| 16 | 346 01 | ProRate Motor Vehicle | 717.28 | 600.00 | 702.55 | 600.00 | 600.00 | 600.00 |
| 17 | 346 02 | Carline Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 347 08 | State Easements | | | 100.00 | 0.00 | 0.00 | 0.00 |
| 19 | 349 55 | E911 Payments | 2,089.90 | 1,000.00 | 1,996.88 | 1,000.00 | 1,500.00 | 1,500.00 |
| 20 | | | | | | | | |
| 21 | | *Subtotal of State Revenue* | *78,549.39* | *3,100.00* | *82,359.69* | *23,100.00* | *23,900.00* | *23,900.00* |
| 22 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 23 | | **Licenses and Permits** | | | | | | |
| 24 | 325 05 | Zoning Permits | 60.00 | 0.00 | 20.00 | 0.00 | 0.00 | 0.00 |
| 25 | | | | | | | | 0.00 |
| 26 | | *Subtotal of Licenses and Permits* | *60.00* | *0.00* | *20.00* | *0.00* | *0.00* | *0.00* |
| 27 | | **In-Lieu-of-Taxes** | | | | | | |
| 28 | | | | | | | | 0.00 |
| 29 | | *Subtotal of In-Lieu-of-Tax* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 30 | | **County Treasurer -** | | | | | | |
| 31 | 304 00 | Motor Vehicle Taxes | 38,208.53 | 35,000.00 | 43,054.71 | 38,000.00 | 38,000.00 | 38,000.00 |
| 32 | 350 01 | Grants - Not Federal or State - Childers etc. | 1,000.00 | 35,000.00 | 25,000.00 | 35,000.00 | 75,000.00 | 75,000.00 |
| 33 | 360 01 | Drivers License - Fees | 86.75 | 50.00 | 109.25 | 50.00 | 50.00 | 50.00 |
| 34 | 360 02 | Motor Vehicle Registration Fees | 3,488.73 | 3,000.00 | 3,254.91 | 3,000.00 | 3,000.00 | 3,000.00 |
| 35 | 360 05 | Distress Warrant Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 36 | 360 06 | Tax Sale Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | 360 07 | Advertising Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 360 09 | Filing Fees - Political Candidates | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 39 | 360 11 | Boat Registration Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 40 | 360 18 | Auto Title Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 | 360 35 | Bad Check Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | 361 01 | Homestead Exemption Commission | 113.34 | 75.00 | 102.59 | 75.00 | 75.00 | 75.00 |
| 43 | 361 02 | Property Tax Credit Commission | 4,548.84 | 4,000.00 | 5,507.32 | 4,000.00 | 4,000.00 | 4,000.00 |
| 44 | 361 03 | Sales Tax Commission | 2,171.99 | 1,000.00 | 2,187.38 | 1,500.00 | 1,500.00 | 1,500.00 |
| 45 | 361 08 | Motor Vehicle Fee - Commission | 974.81 | 500.00 | 1,098.62 | 500.00 | 500.00 | 500.00 |
| 46 | 361 11 | Personal Property Tax Relief | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 47 | 363 01 | Property Tax Commission | 25,950.95 | 22,000.00 | 21,238.21 | 20,000.00 | 20,000.00 | 20,000.00 |
| 48 | 363 08 | Occupation Tax Commission | 541.31 | 500.00 | 602.83 | 500.00 | 500.00 | 500.00 |
| 49 | 365 01 | Miscellaneous Fees and Commission | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | | | | | | | | 0.00 |
| 51 | | *Subtotal of Treasurer Revenue* | *77,085.25* | *101,125.00* | *102,155.82* | *102,625.00* | *142,625.00* | *142,625.00* |
| 52 | | **County Clerk -** | | | | | | |
| 53 | 371 01 | Filing and Recording Fees - Clerk | 2,085.08 | 2,000.00 | 2,570.80 | 2,000.00 | 2,000.00 | 2,000.00 |
| 54 | 371 02 | Documentary Stamps - County Share | 1,563.36 | 1,000.00 | 5,297.97 | 1,000.00 | 1,000.00 | 1,000.00 |
| 55 | 371 05 | Marriage License | 25.00 | 0.00 | 95.00 | 0.00 | 0.00 | 0.00 |
| 56 | | | | | | | | |
| 57 | | *Subtotal of Clerk Revenue* | *3,673.44* | *3,000.00* | *7,963.77* | *3,000.00* | *3,000.00* | *3,000.00* |
| 58 | | **Clerk of the District Court -** | | | | | | |
| 59 | 380 01 | Filing and Recording Fees - District Court | 257.00 | 50.00 | 55.00 | 50.00 | 50.00 | 50.00 |
| 60 | 380 02 | Child Support Incentive | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 | 380 05 | Miscellaneous Fee | 0.00 | 0.00 | 2.00 | 0.00 | 0.00 | 0.00 |
| 62 | | | | | | | | 0.00 |
| 63 | | *Subtotal of District Court Revenue* | *257.00* | *50.00* | *57.00* | *50.00* | *50.00* | *50.00* |
| 64 | | **County Court System -** | | | | | | |
| 65 | 390 01 | County Court Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | | | | | | | | |
| 67 | | *Subtotal of County Court Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 68 | | **Election Commissioner -** | | | | | | |
| 69 | 393 02 | Other Election Cost Recovery | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70 | 393 03 | Political Filing Fee | 80.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 71 | | | | | | | | |
| 72 | | *Subtotal of Election Revenue* | *80.80* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 73 | | **County Sheriff -** | | | | | | |
| 74 | 395 01 | Service Fee Court/Sheriff | 179.48 | 100.00 | 376.70 | 100.00 | 100.00 | 100.00 |
| 75 | 395 09 | 911 Surcharge | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 76 | 395 10 | Vehicle Title Inspection | 370.00 | 100.00 | 280.00 | 100.00 | 100.00 | 100.00 |
| 77 | 395 13 | Handgun Permit | 120.00 | 50.00 | 85.00 | 50.00 | 50.00 | 50.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 78 | 395 15 | Accident Report | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 79 | 395 16 | Sale of Abandoned Vehicle | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 80 | | | | | | | | |
| 81 | | *Subtotal of Sheriff Revenue* | *669.48* | *250.00* | *741.70* | *250.00* | *250.00* | *250.00* |
| 82 | | **County Attorney -** | | | | | | |
| 83 | 396 01 | Check Collection Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | | | | | | | | 0.00 |
| 85 | | *Subtotal Attorney Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 86 | | **Other Local Revenue -** | | | | | | |
| 87 | 450 02 | Photocopy/Fax/Maps | 11.50 | 10.00 | 5.60 | 1.00 | 1.00 | 1.00 |
| 88 | 450 03 | Postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 89 | 450 07 | Fax | 1.50 | 0.00 | 3.20 | 0.00 | 0.00 | 0.00 |
| 90 | 470 01 | Overload Fines | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 91 | 500 01 | Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 92 | 501 02 | Donation (Parks) | 756.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 93 | 510 01 | Interest on Investments | 61,694.75 | 25,000.00 | 71,634.02 | 25,000.00 | 25,000.00 | 25,000.00 |
| 94 | 530 01 | Sale of Surplus Property | 3,200.00 | 0.00 | 2,751.00 | 0.00 | 0.00 | 0.00 |
| 95 | 531 03 | Insurance Dividend Refund | 2,679.00 | 1,000.00 | 2,210.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 96 | 531 04 | Insurance-COBRA Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 97 | 532 01 | Prior Year Expenditure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 98 | 532 02 | Refund Current Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 99 | 532 03 | Miscellaeous Refund | 150.00 | 0.00 | 40.00 | 0.00 | 0.00 | 0.00 |
| 100 | 532 06 | Revenue Adjustment - Budget Preparer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 101 | 532 08 | Joint Public Hearing Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 102 | 533 01 | One-Time Revenue | 400.00 | 0.00 | 400.00 | 0.00 | 0.00 | 0.00 |
| 103 | 534 01 | Donation | 55.00 | 0.00 | 35.00 | 0.00 | 0.00 | 0.00 |
| 104 | 540 01 | Miscellaneous Revenue | 146.79 | 0.00 | 146.79 | 0.00 | 0.00 | 0.00 |
| 105 | 540 02 | Beginning Balance Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 106 | | | | | | | | |
| 107 | | *Subtotal Other Revenue* | *69,119.64* | *26,010.00* | *77,225.61* | *26,001.00* | *26,001.00* | *26,001.00* |
| 108 | | *Subtotal of Local Revenue* | *150,945.61* | *130,435.00* | *188,163.90* | *131,926.00* | *171,926.00* | *171,926.00* |
| 109 | | **TOTAL REVENUES** | 229,495.00 | 133,535.00 | 270,795.59 | 155,026.00 | 195,826.00 | 195,826.00 |
| 110 | | **TRANSFERS** | | | | | | |
| 111 | 590 01 | Interfund from Inheritance Tax Fund 2700 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 112 | 590 02 | Interfund from COVID ARPA Fund 2580 | 11,073.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 113 | | | | | | | | 0.00 |
| 114 | | *Subtotal of Transfers* | 11,073.29 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 115 | | **TOTAL: BALANCE, REVENUE & TRANSFER** | 621,237.65 | 580,508.93 | 697,769.52 | 615,034.74 | 655,834.74 | 655,834.74 |
| 116 | | **TOTAL PROPERTY TAXES** | 474,229.74 | 551,241.07 | 467,325.84 | 603,273.26 | 584,573.26 | 584,573.26 |
| 117 | | **TOTAL REVENUE AVAILABLE** | 1,095,467.39 | 1,131,750.00 | 1,165,095.36 | 1,218,308.00 | 1,240,408.00 | 1,240,408.00 |
| 118 | | **Less: EXPENDITURES** | 668,493.46 | | 725,086.62 | | | |
| 119 | | **BALANCE FORWARD** | **426,973.93** | | **440,008.74** | | | |

| | PROPERTY TAX RECAP | | |
|---|---|---|---|
| (1) Property Tax | 603,273.26 | 584,573.26 | 584,573.26 |
| (2) Estimated Loss - Pending Litigation (Sec. 13-508) | | | |
| (3) Total Prop. Tax Requirement to Levy Summary Sch. | 603,273.26 | 584,573.26 | 584,573.26 |

# GENERAL FUND EXPENDITURES-MCPHERSON CO

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | Code 0100 | Description GENERAL | | |
| | | | | | | Function | ALL | **GEN. FUND** | Difference | Final |
| | Code No. | **GENERAL FUND EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) | Proposed vs. Adopted | % Chg |
| 1 | **600-649** | **GENERAL GOVERNMENT** | | | | | | | | |
| 2 | 601 | County Board | 26,090.78 | 30,094.00 | 26,845.41 | 30,593.00 | 30,593.00 | 30,593.00 | 0.00 | 1.66% |
| 3 | 602 | County Clerk | 56,005.34 | 74,935.00 | 59,778.17 | 77,279.00 | 77,279.00 | 77,279.00 | 0.00 | 3.13% |
| 4 | 603 | County Treasurer | 82,219.69 | 96,424.00 | 78,077.17 | 98,818.00 | 98,818.00 | 98,818.00 | 0.00 | 2.48% |
| 5 | 605 | County Assessor | 51,396.02 | 75,650.00 | 52,965.33 | 77,350.00 | 77,350.00 | 77,350.00 | 0.00 | 2.25% |
| 6 | 607 | Election Commissioner | 6,324.70 | 14,200.00 | 6,539.15 | 15,200.00 | 15,200.00 | 15,200.00 | 0.00 | 7.04% |
| 7 | 622 | County Court System | 1,161.24 | 3,560.00 | 847.91 | 3,560.00 | 3,560.00 | 3,560.00 | 0.00 | 0.00% |
| 8 | 641 | Building and Grounds | 59,545.03 | 160,750.00 | 68,194.13 | 162,550.00 | 127,550.00 | 127,550.00 | 0.00 | -20.65% |
| 9 | 645 | Agricultural Extension Agent | 7,113.60 | 7,814.00 | 7,606.00 | 8,125.00 | 8,125.00 | 8,125.00 | 0.00 | 3.98% |
| 10 | **650-699** | **PUBLIC SAFETY** | | | | | | | | |
| 11 | 651 | County Sheriff | 57,119.42 | 111,499.00 | 86,610.97 | 131,393.00 | 131,393.00 | 131,393.00 | 0.00 | 17.84% |
| 12 | 652 | County Attorney | 14,921.82 | 17,600.00 | 16,427.64 | 17,600.00 | 18,700.00 | 18,700.00 | 0.00 | 6.25% |
| 13 | 693 | Emergency Management | 16,073.54 | 35,550.00 | 15,986.38 | 35,950.00 | 35,950.00 | 35,950.00 | 0.00 | 1.13% |
| 14 | **700-749** | **PUBLIC WORKS** | | | | | | | | |
| 15 | 731 | Sanitary Landfill/Solid Waste | 34,858.26 | 40,300.00 | 37,073.46 | 40,600.00 | 40,600.00 | 40,600.00 | 0.00 | 0.74% |
| 16 | 733 | Noxious Weeds | 2,496.44 | 4,370.00 | 2,876.12 | 4,370.00 | 4,370.00 | 4,370.00 | 0.00 | 0.00% |
| 17 | **750-799** | **PUBLIC HEALTH** | | | | | | | | |
| 18 | **800-849** | **PUBLIC WELFARE/SOCIAL SERVICES** | | | | | | | | |
| 19 | 803 | Veterans' Service Officer | 1,349.67 | 1,649.00 | 1,649.00 | 1,700.00 | 1,700.00 | 1,700.00 | 0 | 3.09% |
| 20 | **850-879** | **CULTURE AND RECREATION** | | | | | | | | |
| 21 | **880-899** | **CONSERVATION OF NAT. RESOURCES** | | | | | | | | |
| 22 | **900-909** | **DEBT SERVICE** | | | | | | | | |
| 23 | **910-999** | **MISCELLANEOUS** | | | | | | | | |
| 24 | 960 | Zoning | 1,800.00 | 4,120.00 | 1,850.00 | 19,920.00 | 10,920.00 | 10,920.00 | 0.00 | 165.05% |
| 25 | 970 | Miscellaneous General | 250,017.91 | 453,235.00 | 261,759.78 | 493,300.00 | 558,300.00 | 558,300.00 | 0.00 | 23.18% |
| 26 | **7 0201** | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | | **TOTAL EXPENDITURES** | 668,493.46 | | 725,086.62 | | | | | |
| 30 | | **TOTAL BUDGET OF EXPENDITURES** | | 1,131,750.00 | | 1,218,308.00 | 1,240,408.00 | 1,240,408.00 | 0.00 | 9.60% |
| 31 | | **NECESSARY CASH RESERVE** | | | | | | | | |
| 32 | | **TOTAL REQUIREMENTS** | | 1,131,750.00 | | 1,218,308.00 | 1,240,408.00 | 1,240,408.00 | 0.00 | 9.60% |

# 601-COUNTY BOARD-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 601 | **BOARD** |

| | Code No. | **GENERAL FUND COUNTY BOARD EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0100 | Official's Salary | 24,483.00 | 24,974.00 | 24,973.50 | 25,473.00 | 25,473.00 | 25,473.00 |
| 3 | 1 0405 | Clerical Part Time Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | | | | | | | |
| 5 | | TOTAL PERSONAL SERVICES | 24,483.00 | 24,974.00 | 24,973.50 | 25,473.00 | 25,473.00 | 25,473.00 |
| 6 | | **OPERATING EXPENSES** | | | | | | |
| 7 | 2 0100 | Postage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | 2 1704 | Mileage Allowance | 722.93 | 2,500.00 | 807.11 | 2,500.00 | 2,500.00 | 2,500.00 |
| 9 | 2 1760 | Convention/Workshop Expense | 884.85 | 2,500.00 | 1,064.80 | 2,500.00 | 2,500.00 | 2,500.00 |
| 10 | | | | | | | | 0.00 |
| 11 | | TOTAL OPERATING EXPENSES | 1,607.78 | 5,000.00 | 1,871.91 | 5,000.00 | 5,000.00 | 5,000.00 |
| 12 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 13 | 3 0101 | Office Supplies | 0.00 | 120.00 | 0.00 | 120.00 | 120.00 | 120.00 |
| 14 | | | | | | | | 0.00 |
| 15 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 120.00 | 0.00 | 120.00 | 120.00 | 120.00 |
| 16 | | **EQUIPMENT RENTAL** | | | | | | |
| 17 | | | | | | | | 0.00 |
| 18 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | | **CAPITAL OUTLAY** | | | | | | |
| 20 | | | | | | | | 0.00 |
| 21 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **26,090.78** | 30,094.00 | **26,845.41** | 30,593.00 | 30,593.00 | 30,593.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY BOARD
Office, Activity or Function

_____
Signature of Officer

# 602-COUNTY CLERK-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 602 | **CLERK** |

| | Code No. | **GENERAL FUND COUNTY CLERK EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0100 | Official's Salary | 51,161.48 | 52,185.00 | 52,184.52 | 53,229.00 | 53,229.00 | 53,229.00 |
| 3 | 1 0305 | Clerical Salaries | 0.00 | 12,500.00 | 0.00 | 13,500.00 | 13,500.00 | 13,500.00 |
| 4 | | | | | | | | 0.00 |
| 5 | | TOTAL PERSONAL SERVICES | 51,161.48 | 64,685.00 | 52,184.52 | 66,729.00 | 66,729.00 | 66,729.00 |
| 6 | | **OPERATING EXPENSES** | | | | | | |
| 7 | 2 0100 | Postal Services | 9.49 | 700.00 | 626.53 | 700.00 | 700.00 | 700.00 |
| 8 | 2 1016 | Microfilming | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 9 | 2 1101 | Computer Expense | 3,505.84 | 4,000.00 | 3,605.28 | 4,200.00 | 4,200.00 | 4,200.00 |
| 10 | 2 1200 | Office Equipment Repair | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 11 | 2 1704 | Mileage Allowance | 418.04 | 500.00 | 530.20 | 550.00 | 550.00 | 550.00 |
| 12 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 50.00 | 100.00 | 50.00 | 100.00 | 100.00 | 100.00 |
| 13 | 2 1760 | Convention/Workshop Expense | 494.95 | 750.00 | 931.25 | 800.00 | 800.00 | 800.00 |
| 14 | | | | | | | | 0.00 |
| 15 | | TOTAL OPERATING EXPENSES | 4,478.32 | 6,750.00 | 5,743.26 | 7,050.00 | 7,050.00 | 7,050.00 |
| 16 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 17 | 3 0101 | Supplies - Office | 365.54 | 1,000.00 | 798.39 | 1,000.00 | 1,000.00 | 1,000.00 |
| 18 | | | | | | | | 0.00 |
| 19 | | TOTAL SUPPLIES AND MATERIALS | 365.54 | 1,000.00 | 798.39 | 1,000.00 | 1,000.00 | 1,000.00 |
| 20 | | **EQUIPMENT RENTAL** | | | | | | |
| 21 | | | | | | | | 0.00 |
| 22 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23 | | **CAPITAL OUTLAY** | | | | | | |
| 24 | 5 0500 | Office Equipment | 0.00 | 2,000.00 | 1,052.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 25 | 5 0700 | Office Furniture | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 26 | | | | | | | | |
| 27 | | TOTAL CAPITAL OUTLAY | 0.00 | 2,500.00 | 1,052.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 28 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **56,005.34** | 74,935.00 | **59,778.17** | 77,279.00 | 77,279.00 | 77,279.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY CLERK
Office, Activity or Function

_____
Signature of Officer

# 603-COUNTY TREASURER-MCPHERSON CO

| | | | | | | | Code | Description |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | 0100 | GENERAL |
| | | | | | | Function | 603 | **TREAS.** |
| | Code No. | **GENERAL FUND COUNTY TREASURER EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0100 | Official's Salary | 48,724.54 | 49,699.00 | 49,699.00 | 50,693.00 | 50,693.00 | 50,693.00 |
| 3 | 1 0405 | Clerical Part-Time Salary | 24,005.75 | 31,000.00 | 18,924.02 | 31,000.00 | 31,000.00 | 31,000.00 |
| 4 | | | | | | | | 0.00 |
| 5 | | TOTAL PERSONAL SERVICES | 72,730.29 | 80,699.00 | 68,623.02 | 81,693.00 | 81,693.00 | 81,693.00 |
| 6 | | **OPERATING EXPENSES:** | | | | | | |
| 7 | 2 0100 | Postage | 720.63 | 1,500.00 | 898.62 | 1,500.00 | 1,500.00 | 1,500.00 |
| 8 | 2 1020 | Bank Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | 2 1101 | Computer Expense - General | 4,016.28 | 5,500.00 | 4,206.84 | 6,500.00 | 6,500.00 | 6,500.00 |
| 10 | 2 1200 | Office Equipment Repair | 0.00 | 250.00 | 0.00 | 250.00 | 250.00 | 250.00 |
| 11 | 2 1704 | Mileage Allowance | 473.41 | 800.00 | 617.62 | 1,000.00 | 1,000.00 | 1,000.00 |
| 12 | 2 1750 | Continuing Education | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| 13 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 50.00 | 75.00 | 75.00 | 75.00 | 75.00 | 75.00 |
| 14 | 2 1760 | Convention/Workshop Expense | 709.85 | 1,500.00 | 421.00 | 1,700.00 | 1,700.00 | 1,700.00 |
| 15 | | | | | | | | 0.00 |
| 16 | | TOTAL OPERATING EXPENSES | 5,970.17 | 9,725.00 | 6,219.08 | 11,125.00 | 11,125.00 | 11,125.00 |
| 17 | | **SUPPLIES AND MATERIALS:** | | | | | | |
| 18 | 3 0101 | Supplies - Office | 1,348.73 | 2,500.00 | 1,816.07 | 2,500.00 | 2,500.00 | 2,500.00 |
| 19 | | | | | | | | 0.00 |
| 20 | | TOTAL SUPPLIES AND MATERIALS | 1,348.73 | 2,500.00 | 1,816.07 | 2,500.00 | 2,500.00 | 2,500.00 |
| 21 | | **EQUIPMENT RENTAL:** | | | | | | |
| 22 | | | | | | | | 0.00 |
| 23 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | | **CAPITAL OUTLAY:** | | | | | | |
| 25 | 5 0500 | Office Equipment | 2,170.50 | 3,500.00 | 1,419.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| 26 | 5 0700 | Furniture | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | | | | | | | | 0.00 |
| 28 | | TOTAL CAPITAL OUTLAY | 2,170.50 | 3,500.00 | 1,419.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| 29 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **82,219.69** | 96,424.00 | **78,077.17** | 98,818.00 | 98,818.00 | 98,818.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY TREASURER
Office, Activity or Function

_____
Signature of Officer

# 605-COUNTY ASSESSOR-MCPHERSON CO

| | | | | | | | Code | Description |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | 0100 | GENERAL |
| | | | | | | Function | 605 | **ASSESSOR** |
| | Code No. | **GENERAL FUND COUNTY ASSESSOR EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0405 | Clerical Salary | 37,369.00 | 39,100.00 | 37,993.72 | 40,000.00 | 40,000.00 | 40,000.00 |
| 3 | 1 0422 | Appraisal - Staff Part-Time Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | | | | | | | |
| 5 | | TOTAL PERSONAL SERVICES | 37,369.00 | 39,100.00 | 37,993.72 | 40,000.00 | 40,000.00 | 40,000.00 |
| 6 | | **OPERATING EXPENSES** | | | | | | |
| 7 | 2 0100 | Postal Services | 143.04 | 700.00 | 445.33 | 700.00 | 700.00 | 700.00 |
| 8 | 2 1101 | Computer Expense - General | 6,000.20 | 6,200.00 | 6,134.52 | 7,000.00 | 7,000.00 | 7,000.00 |
| 9 | 2 1200 | Office Equipment Repair | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 10 | 2 1704 | Mileage Allowance | 415.60 | 500.00 | 378.69 | 500.00 | 500.00 | 500.00 |
| 11 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 100.00 | 150.00 | 125.00 | 150.00 | 150.00 | 150.00 |
| 12 | 2 1760 | Convention/Workshop Expense | 899.80 | 800.00 | 584.80 | 800.00 | 800.00 | 800.00 |
| 13 | 2 2510 | Appraisers Fees | 1,365.00 | 20,000.00 | 1,430.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 14 | 2 2915 | Website Costs - GIS | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 15 | | | | | | | | |
| 16 | | TOTAL OPERATING EXPENSES | 13,923.64 | 33,550.00 | 14,098.34 | 34,350.00 | 34,350.00 | 34,350.00 |
| 17 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 18 | 3 0101 | Supplies - Office | 103.38 | 500.00 | 80.27 | 500.00 | 500.00 | 500.00 |
| 19 | | | | | | | | 0.00 |
| 20 | | TOTAL SUPPLIES AND MATERIALS | 103.38 | 500.00 | 80.27 | 500.00 | 500.00 | 500.00 |
| 21 | | **EQUIPMENT RENTAL** | | | | | | |
| 22 | | | | | | | | 0.00 |
| 23 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | | **CAPITAL OUTLAY** | | | | | | |
| 25 | 5 0500 | Office Equipment | 0.00 | 2,000.00 | 793.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 26 | 5 0700 | Office Furniture | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 27 | | | | | | | | 0.00 |
| 28 | | TOTAL CAPITAL OUTLAY | 0.00 | 2,500.00 | 793.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 29 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **51,396.02** | 75,650.00 | **52,965.33** | 77,350.00 | 77,350.00 | 77,350.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY ASSESSOR
Office, Activity or Function

_____
Signature of Officer

# 607-ELECTION-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 607 | **ELECTION** |

| | Code No. | **GENERAL FUND ELECTION EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0405 | Clerical Part-Time Salary | 876.68 | 1,500.00 | 842.19 | 1,500.00 | 1,500.00 | 1,500.00 |
| 3 | | | | | | | | 0.00 |
| 4 | | TOTAL PERSONAL SERVICES | 876.68 | 1,500.00 | 842.19 | 1,500.00 | 1,500.00 | 1,500.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 0100 | Postal Services | 242.90 | 500.00 | 453.88 | 500.00 | 500.00 | 500.00 |
| 7 | 2 1101 | Computer Expense | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 8 | 2 1704 | Mileage Allowance | 96.29 | 200.00 | 187.14 | 200.00 | 200.00 | 200.00 |
| 9 | 2 1760 | Convention/Workshop Expense | 279.90 | 200.00 | 187.45 | 200.00 | 200.00 | 200.00 |
| 10 | 2 2000 | Printing and Publishing | 1,842.00 | 1,800.00 | 1,421.00 | 1,800.00 | 1,800.00 | 1,800.00 |
| 11 | | | | | | | | 0.00 |
| 12 | | TOTAL OPERATING EXPENSES | 2,461.09 | 5,700.00 | 2,249.47 | 5,700.00 | 5,700.00 | 5,700.00 |
| 13 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 14 | 3 0101 | Office Supplies | 2,932.94 | 2,000.00 | 3,097.49 | 3,000.00 | 3,000.00 | 3,000.00 |
| 15 | | | | | | | | 0.00 |
| 16 | | TOTAL SUPPLIES AND MATERIALS | 2,932.94 | 2,000.00 | 3,097.49 | 3,000.00 | 3,000.00 | 3,000.00 |
| 17 | | **EQUIPMENT RENTAL** | | | | | | |
| 18 | | | | | | | | 0.00 |
| 19 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | | **CAPITAL OUTLAY** | | | | | | |
| 21 | 5 0500 | Office Equipment | 53.99 | 5,000.00 | 350.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 22 | | | | | | | | |
| 23 | | TOTAL CAPITAL OUTLAY | 53.99 | 5,000.00 | 350.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 24 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **6,324.70** | 14,200.00 | **6,539.15** | 15,200.00 | 15,200.00 | 15,200.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

ELECTION
Office, Activity or Function

_____
Signature of Officer

# 622-COUNTY COURT-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 622 | **CO. COURT** |

| | Code No. | **GENERAL FUND COUNTY COURT EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 0100 | Postal Services | 66.00 | 300.00 | 141.00 | 300.00 | 300.00 | 300.00 |
| 6 | 2 0200 | Telephone Service | 152.65 | 300.00 | 163.39 | 300.00 | 300.00 | 300.00 |
| 7 | 2 1030 | Petty Cash | 0.00 | 55.00 | 0.00 | 55.00 | 55.00 | 55.00 |
| 8 | 2 1100 | Data Processing Costs | 486.00 | 1,505.00 | 486.00 | 1,505.00 | 1,505.00 | 1,505.00 |
| 9 | 2 1200 | Office Equipment Repair | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| 10 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| 11 | | | | | | | | |
| 12 | | TOTAL OPERATING EXPENSES | 704.65 | 2,360.00 | 790.39 | 2,360.00 | 2,360.00 | 2,360.00 |
| 13 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 14 | 3 0101 | Supplies - Office | 456.59 | 800.00 | 57.52 | 800.00 | 800.00 | 800.00 |
| 15 | | | | | | | | 0.00 |
| 16 | | TOTAL SUPPLIES AND MATERIALS | 456.59 | 800.00 | 57.52 | 800.00 | 800.00 | 800.00 |
| 17 | | **EQUIPMENT RENTAL** | | | | | | |
| 18 | | | | | | | | 0.00 |
| 19 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | | **CAPITAL OUTLAY** | | | | | | |
| 21 | 5 0500 | Office Equipment | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| 22 | 5 0700 | Office Furniture | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 |
| 23 | | | | | | | | |
| 24 | | TOTAL CAPITAL OUTLAY | 0.00 | 400.00 | 0.00 | 400.00 | 400.00 | 400.00 |
| 25 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **1,161.24** | 3,560.00 | **847.91** | 3,560.00 | 3,560.00 | 3,560.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY COURT
Office, Activity or Function

_____
Signature of Officer

# 641-BLDG & GROUNDS-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 641 | **BLDG./GRND** |

| | Code No. | **GENERAL FUND BLDG. & GROUNDS EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0306 | Custodial Salary | 14,900.00 | 16,200.00 | 15,850.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 3 | | | | | | | | |
| 4 | | TOTAL PERSONAL SERVICES | 14,900.00 | 16,200.00 | 15,850.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 0200 | Telephone Service | 6,411.46 | 7,350.00 | 5,961.54 | 7,350.00 | 7,350.00 | 7,350.00 |
| 7 | 2 0501 | Lights | 6,770.66 | 9,000.00 | 7,811.98 | 9,000.00 | 9,000.00 | 9,000.00 |
| 8 | 2 0503 | Heating Fuels | 2,122.56 | 4,000.00 | 2,128.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 9 | 2 0601 | General Liability Insurance (NIRMA) | 13,657.00 | 15,000.00 | 14,143.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 10 | 2 1200 | Office Equipment Repair | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 2 1300 | Building Repair | 2,840.00 | 40,000.00 | 617.40 | 40,000.00 | 40,000.00 | 40,000.00 |
| 12 | 2 1600 | Other Equipment Repair | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 13 | 2 2000 | Printing and Publishing | 3,925.03 | 5,000.00 | 3,388.01 | 5,000.00 | 5,000.00 | 5,000.00 |
| 14 | 2 2515 | Contractual Services | 1,150.00 | 2,000.00 | 1,235.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 15 | 2 2544 | Maintenance Agreements | 944.58 | 4,500.00 | 1,060.60 | 4,500.00 | 4,500.00 | 4,500.00 |
| 16 | 2 4430 | Parks and Recreation | 1,769.69 | 3,000.00 | 971.20 | 3,000.00 | 3,000.00 | 3,000.00 |
| 17 | 2 4480 | Reimbursement to County -- Childers Grant | | 35,000.00 | 8,836.14 | 35,000.00 | 0.00 | 0.00 |
| 18 | | | | | | | | |
| 19 | | TOTAL OPERATING EXPENSES | 39,590.98 | 126,350.00 | 46,152.87 | 126,350.00 | 91,350.00 | 91,350.00 |
| 20 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 21 | 3 0101 | Office Supplies | 837.09 | 1,200.00 | 900.42 | 1,200.00 | 1,200.00 | 1,200.00 |
| 22 | 3 0103 | Janitorial Supplies | 3,035.92 | 3,500.00 | 3,372.93 | 3,500.00 | 3,500.00 | 3,500.00 |
| 23 | 3 0120 | Grounds Supplies | 948.10 | 1,500.00 | 1,138.29 | 1,500.00 | 1,500.00 | 1,500.00 |
| 24 | | | | | | | | |
| 25 | | TOTAL SUPPLIES AND MATERIALS | 4,821.11 | 6,200.00 | 5,411.64 | 6,200.00 | 6,200.00 | 6,200.00 |
| 26 | | **EQUIPMENT RENTAL** | | | | | | |
| 27 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | | **CAPITAL OUTLAY** | | | | | | |
| 29 | 5 0319 | Janitorial Equipment | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 30 | 5 0500 | Office Equipment | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| 31 | 5 0700 | Office Furniture | 232.94 | 1,000.00 | 779.62 | 1,000.00 | 1,000.00 | 1,000.00 |
| 32 | | | | | | | | |
| 33 | | TOTAL CAPITAL OUTLAY | 232.94 | 12,000.00 | 779.62 | 12,000.00 | 12,000.00 | 12,000.00 |
| 34 | | **DEBT SERVICE** | | | | | | |
| 35 | | | | | | | | |
| 36 | | TOTAL DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **59,545.03** | 160,750.00 | **68,194.13** | 162,550.00 | 127,550.00 | 127,550.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

BLDG. & GROUNDS
Office, Activity or Function

_____
Signature of Officer

# 645-EXTENSION AGENT-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 645 | **AGENT** |

| | Code No. | **GENERAL FUND EXTENSION AGENT EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 2515 | Contractual Services | 7,113.60 | 7,814.00 | 7,606.00 | 8,125.00 | 8,125.00 | 8,125.00 |
| 6 | 2 9900 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | | | | | | | |
| 8 | | TOTAL OPERATING EXPENSES | 7,113.60 | 7,814.00 | 7,606.00 | 8,125.00 | 8,125.00 | 8,125.00 |
| 9 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 10 | 3 0101 | Office Supplies | | | | | | 0.00 |
| 11 | | | | | | | | |
| 12 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | **EQUIPMENT RENTAL** | | | | | | |
| 14 | 4 0400 | Rental | | | | | | 0.00 |
| 15 | | | | | | | | |
| 16 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | | **CAPITAL OUTLAY** | | | | | | |
| 18 | 5 0500 | Office Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | | | | | | | | |
| 20 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **7,113.60** | 7,814.00 | **7,606.00** | 8,125.00 | 8,125.00 | 8,125.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

EXTENSION AGENT
Office, Activity or Function

_____
Signature of Officer

# 651-COUNTY SHERIFF-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 651 | **SHERIFF** |

| | Code No. | GENERAL FUND<br>COUNTY SHERIFF<br>EXPENDITURES | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0100 | Officials Salary | 48,724.54 | 49,699.00 | 45,516.42 | 50,693.00 | 50,693.00 | 50,693.00 |
| 3 | 1 0202 | Other Deputies Salary | 1,120.00 | 6,000.00 | 3,600.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 4 | 1 1100 | Uniform Allowance | 63.98 | 600.00 | 441.60 | 800.00 | 800.00 | 800.00 |
| 5 | | | | | | | | |
| 6 | | TOTAL PERSONAL SERVICES | 49,908.52 | 56,299.00 | 49,558.02 | 57,493.00 | 57,493.00 | 57,493.00 |
| 7 | | **OPERATING EXPENSES** | | | | | | |
| 8 | 2 0100 | Postal Services | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 9 | 2 0200 | Telephone | 1,182.04 | 1,600.00 | 1,830.59 | 1,600.00 | 1,600.00 | 1,600.00 |
| 10 | 2 0400 | Radio Repair | 0.00 | 600.00 | 0.00 | 600.00 | 600.00 | 600.00 |
| 11 | 2 1101 | Computer Expense | 339.00 | 1,000.00 | 464.50 | 1,000.00 | 1,000.00 | 1,000.00 |
| 12 | 2 1200 | Office Equipment Repair | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 13 | 2 1501 | Car Repair | 317.89 | 5,000.00 | 2,047.26 | 5,000.00 | 5,000.00 | 5,000.00 |
| 14 | 2 1700 | Travel Expenses | 0.00 | 1,000.00 | 84.75 | 1,000.00 | 1,000.00 | 1,000.00 |
| 15 | 2 1704 | Mileage Allowance | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 16 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 425.00 | 500.00 | 425.00 | 500.00 | 500.00 | 500.00 |
| 17 | 2 1760 | Convention/Workshop Expense | 0.00 | 1,000.00 | 989.26 | 1,200.00 | 1,200.00 | 1,200.00 |
| 18 | 2 1800 | Law Enforcement Costs | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 19 | 2 2000 | Printing and Publishing | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 |
| 20 | 2 2544 | Maintenance Agreements (Radar) | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 21 | 2 2904 | Continuing Education | 0.00 | 1,500.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 22 | 2 4480 | Reimbursement to County - Grants | | | | 20,000.00 | 20,000.00 | 20,000.00 |
| 23 | | | | | | | | |
| 24 | | TOTAL OPERATING EXPENSES | 2,263.93 | 14,900.00 | 5,841.36 | 34,600.00 | 34,600.00 | 34,600.00 |
| 25 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 26 | 3 0101 | Office Supplies | 310.12 | 500.00 | 101.75 | 500.00 | 500.00 | 500.00 |
| 27 | 3 0112 | Law Enforcement Supplies | 261.62 | 1,000.00 | 328.99 | 1,000.00 | 1,000.00 | 1,000.00 |
| 28 | 3 0209 | Fuel | 2,382.98 | 7,000.00 | 2,970.04 | 7,000.00 | 7,000.00 | 7,000.00 |
| 29 | | | | | | | | |
| 30 | | TOTAL SUPPLIES AND MATERIALS | 2,954.72 | 8,500.00 | 3,400.78 | 8,500.00 | 8,500.00 | 8,500.00 |
| 31 | | **EQUIPMENT RENTAL** | | | | | | |
| 32 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33 | | **CAPITAL OUTLAY** | | | | | | |
| 34 | 5 0301 | Sheriff Vehicle | 0.00 | 27,000.00 | 27,000.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 35 | 5 0311 | Radio Equipment | 0.00 | 2,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 36 | 5 0314 | Law Equipment | 914.00 | 1,500.00 | 750.00 | 8,500.00 | 8,500.00 | 8,500.00 |
| 37 | 5 0318 | Safety Equipment | 0.00 | 500.00 | 60.81 | 500.00 | 500.00 | 500.00 |
| 38 | 5 0500 | Office Equipment | 1,078.25 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 39 | 5 0700 | Office Furniture | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 |
| 40 | | | | | | | | |
| 41 | | TOTAL CAPITAL OUTLAY | 1,992.25 | 31,800.00 | 27,810.81 | 30,800.00 | 30,800.00 | 30,800.00 |
| 42 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **57,119.42** | 111,499.00 | **86,610.97** | 131,393.00 | 131,393.00 | 131,393.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY SHERIFF
Office, Activity or Function

_____
Signature of Officer

# 652-COUNTY ATTORNEY-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 652 | **ATTORNEY** |

| | Code No. | **GENERAL FUND**<br>**COUNTY ATTORNEY**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0301 | Administrative Salary | 13,700.00 | 16,200.00 | 15,150.00 | 16,200.00 | 17,100.00 | 17,100.00 |
| 3 | | | | | | | | |
| 4 | | TOTAL PERSONAL SERVICES | 13,700.00 | 16,200.00 | 15,150.00 | 16,200.00 | 17,100.00 | 17,100.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 1704 | Mileage Allowance | 1,021.82 | 1,200.00 | 1,277.64 | 1,200.00 | 1,400.00 | 1,400.00 |
| 7 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 200.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 8 | 2 2904 | Attorney - Continuing Education Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | 2 2905 | Attorney Office Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | | | | | | | | 0.00 |
| 11 | | TOTAL OPERATING EXPENSES | 1,221.82 | 1,400.00 | 1,277.64 | 1,400.00 | 1,600.00 | 1,600.00 |
| 12 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 13 | | | | | | | | 0.00 |
| 14 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | | **EQUIPMENT RENTAL** | | | | | | |
| 16 | | | | | | | | 0.00 |
| 17 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | | **CAPITAL OUTLAY** | | | | | | |
| 19 | | | | | | | | 0.00 |
| 20 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **14,921.82** | 17,600.00 | **16,427.64** | 17,600.00 | 18,700.00 | 18,700.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY ATTORNEY
Office, Activity or Function

_____
Signature of Officer

# 693-EMERGENCY MANAGEMENT-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 693 | **EMER MGT** |

| | Code No. | **GENERAL FUND EMERGENCY MANAGEMENT EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0301 | Administrative Salary | 1,600.00 | 1,600.00 | 1,466.01 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3 | | | | | | | | |
| 4 | | TOTAL PERSONAL SERVICES | 1,600.00 | 1,600.00 | 1,466.01 | 2,000.00 | 2,000.00 | 2,000.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 0100 | Postage | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| 7 | 2 0200 | Telephone Service | 695.52 | 1,250.00 | 695.52 | 1,250.00 | 1,250.00 | 1,250.00 |
| 8 | 2 0501 | Electricity | 120.48 | 250.00 | 129.96 | 250.00 | 250.00 | 250.00 |
| 9 | 2 1101 | Computer Expense | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 10 | 2 1501 | Car Repair | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 11 | 2 1600 | Other Repair (Tower & Generator) | 1,915.00 | 7,500.00 | 2,284.47 | 7,500.00 | 7,500.00 | 7,500.00 |
| 12 | 2 1700 | Travel/Training Expenses | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 13 | 2 1704 | Mileage | 0.00 | 250.00 | 0.00 | 250.00 | 250.00 | 250.00 |
| 14 | 2 1751 | Dues | 0.00 | 150.00 | 0.00 | 150.00 | 150.00 | 150.00 |
| 15 | 2 1820 | Emergency Management Contract - Tower | 8,870.07 | 10,000.00 | 9,560.42 | 10,000.00 | 10,000.00 | 10,000.00 |
| 16 | 2 2000 | Printing | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 17 | 2 4405 | Emergency Planning | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 18 | | | | | | | | |
| 19 | | TOTAL OPERATING EXPENSES | 11,601.07 | 24,700.00 | 12,670.37 | 24,700.00 | 24,700.00 | 24,700.00 |
| 20 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 21 | 3 0101 | Office Supplies | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 22 | | | | | | | | |
| 23 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 24 | | **EQUIPMENT RENTAL** | | | | | | |
| 25 | 4 0500 | Lease (Tower) | 250.00 | 1,000.00 | 250.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 26 | | | | | | | | |
| 27 | | TOTAL EQUIPMENT RENTAL | 250.00 | 1,000.00 | 250.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 28 | | **CAPITAL OUTLAY** | | | | | | |
| 29 | 5 0301 | Emergency Vehicle | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 30 | 5 0304 | Emergency Management Equipment | 2,622.47 | 2,000.00 | 1,600.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 31 | 5 0311 | Radio Equipment | 0.00 | 750.00 | 0.00 | 750.00 | 750.00 | 750.00 |
| 32 | 5 0500 | Office Equipment | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 |
| 33 | | | | | | | | |
| 34 | | TOTAL CAPITAL OUTLAY | 2,622.47 | 8,050.00 | 1,600.00 | 8,050.00 | 8,050.00 | 8,050.00 |
| 35 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **16,073.54** | 35,550.00 | **15,986.38** | 35,950.00 | 35,950.00 | 35,950.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025. EMERGENCY MANAGEMENT _____

| Office, Activity or Function | Signature of Officer |
| --- | --- |

# 731-SANITARY LANDFILL/SOLID WASTE-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 731 | **SOLID WASTE** |

| | Code No. | GENERAL FUND<br>SANITARY LANDFILL/SOLID WASTE<br>EXPENDITURES | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 1704 | Mileage Allowance | 490.26 | 500.00 | 506.90 | 600.00 | 600.00 | 600.00 |
| 6 | 2 4002 | Garbage Disposal | 34,368.00 | 36,800.00 | 36,566.56 | 37,000.00 | 37,000.00 | 37,000.00 |
| 7 | | | | | | | | 0.00 |
| 8 | | TOTAL OPERATING EXPENSES | 34,858.26 | 37,300.00 | 37,073.46 | 37,600.00 | 37,600.00 | 37,600.00 |
| 9 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 10 | | | | | | | | 0.00 |
| 11 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | | **EQUIPMENT RENTAL** | | | | | | |
| 13 | 4 0100 | Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | | | | | | | |
| 15 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | | **CAPITAL OUTLAY** | | | | | | |
| 17 | 5 1100 | Other Equipment | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 18 | | | | | | | | |
| 19 | | TOTAL CAPITAL OUTLAY | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 20 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **34,858.26** | 40,300.00 | **37,073.46** | 40,600.00 | 40,600.00 | 40,600.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

SANITARY LANDFILL/SOLID WASTE
Office, Activity or Function

_____
Signature of Officer

# 733 - NOXIOUS WEEDS-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 733 | **N WEEDS** |

| | Code No. | **GENERAL FUND NOXIOUS WEEDS EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0301 | Administrator Salary | 945.00 | 2,000.00 | 1,106.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3 | | | | | | | | |
| 4 | | TOTAL PERSONAL SERVICES | 945.00 | 2,000.00 | 1,106.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 0100 | Postal Services | 83.73 | 100.00 | 33.90 | 100.00 | 100.00 | 100.00 |
| 7 | 2 1700 | Travel Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | 2 1704 | Mileage Allowance | 852.04 | 1,000.00 | 957.89 | 1,000.00 | 1,000.00 | 1,000.00 |
| 9 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 125.00 | 400.00 | 375.00 | 400.00 | 400.00 | 400.00 |
| 10 | 2 1760 | Convention/Workshop Expense | 194.42 | 500.00 | 163.33 | 500.00 | 500.00 | 500.00 |
| 11 | 2 2000 | Printing and Publishing | 296.25 | 300.00 | 240.00 | 300.00 | 300.00 | 300.00 |
| 12 | | | | | | | | 0.00 |
| 13 | | TOTAL OPERATING EXPENSES | 1,551.44 | 2,300.00 | 1,770.12 | 2,300.00 | 2,300.00 | 2,300.00 |
| 14 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 15 | 3 0101 | Office Supplies | 0.00 | 70.00 | 0.00 | 70.00 | 70.00 | 70.00 |
| 16 | | | | | | | | |
| 17 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 70.00 | 0.00 | 70.00 | 70.00 | 70.00 |
| 18 | | **EQUIPMENT RENTAL** | | | | | | |
| 19 | | | | | | | | 0.00 |
| 20 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | | **CAPITAL OUTLAY** | | | | | | |
| 22 | | | | | | | | 0.00 |
| 23 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **2,496.44** | 4,370.00 | **2,876.12** | 4,370.00 | 4,370.00 | 4,370.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

NOXIOUS WEEDS
Office, Activity or Function

_____
Signature of Officer

# 803-VETERANS SERVICE-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 803 | **VET SVC** |

| | Code No. | **GENERAL FUND<br>VETERANS SERVICE<br>EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0301 | Administrative Salary | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | | | | | | | | |
| 4 | | TOTAL PERSONAL SERVICES | 1,200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 2515 | Contractual Service | 0.00 | 1,649.00 | 1,649.00 | 1,700.00 | 1,700.00 | 1,700.00 |
| 7 | | | | | | | | 0.00 |
| 8 | | TOTAL OPERATING EXPENSES | 0.00 | 1,649.00 | 1,649.00 | 1,700.00 | 1,700.00 | 1,700.00 |
| 9 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 10 | 3 0101 | Office Supplies | 149.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | | | | | | | |
| 12 | | TOTAL SUPPLIES AND MATERIALS | 149.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | **EQUIPMENT RENTAL** | | | | | | |
| 14 | | | | | | | | 0.00 |
| 15 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | | **CAPITAL OUTLAY** | | | | | | |
| 17 | | | | | | | | 0.00 |
| 18 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **1,349.67** | 1,649.00 | **1,649.00** | 1,700.00 | 1,700.00 | 1,700.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

VETERANS SERVICE
Office, Activity or Function

_____
Signature of Officer

# 960-ZONING-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0100 | GENERAL |
| Function | 960 | **ZONING** |

| | Code No. | **GENERAL FUND ZONING EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0301 | Administrator Salary | 1,800.00 | 2,000.00 | 1,800.00 | 1,800.00 | 1,800.00 | 1,800.00 |
| 3 | | | | | | | | 0.00 |
| 4 | | TOTAL PERSONAL SERVICES | 1,800.00 | 2,000.00 | 1,800.00 | 1,800.00 | 1,800.00 | 1,800.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 0100 | Postal Services | 0.00 | 50.00 | 50.00 | 50.00 | 50.00 | 50.00 |
| 7 | 2 1704 | Mileage Allowance | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 8 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 0.00 | 40.00 | 0.00 | 40.00 | 40.00 | 40.00 |
| 9 | 2 1760 | Convention/Workshop Expense | 0.00 | 50.00 | 0.00 | 50.00 | 50.00 | 50.00 |
| 10 | 2 2000 | Publishing | 0.00 | 250.00 | 0.00 | 250.00 | 250.00 | 250.00 |
| 11 | 2 2400 | Attorney Fees | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 12 | 2 2501 | Consulting Fees | | | | 16,000.00 | 7,000.00 | 7,000.00 |
| 13 | | | | | | | | 0.00 |
| 14 | | TOTAL OPERATING EXPENSES | 0.00 | 2,090.00 | 50.00 | 18,090.00 | 9,090.00 | 9,090.00 |
| 15 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 16 | 3 0101 | Office Supplies | 0.00 | 30.00 | 0.00 | 30.00 | 30.00 | 30.00 |
| 17 | | | | | | | | 0.00 |
| 18 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 30.00 | 0.00 | 30.00 | 30.00 | 30.00 |
| 19 | | **EQUIPMENT RENTAL** | | | | | | |
| 20 | | | | | | | | 0.00 |
| 21 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | | **CAPITAL OUTLAY** | | | | | | |
| 23 | | | | | | | | 0.00 |
| 24 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **1,800.00** | 4,120.00 | **1,850.00** | 19,920.00 | 10,920.00 | 10,920.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

ZONING
Office, Activity or Function

_____
Signature of Officer

# 970-MISCELLANEOUS GENERAL-MCPHERSON CO

| | | | | | | | Code | Description |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | 0100 | GENERAL |
| | | | | | | Function | 970 | **MISC. GEN.** |
| | Code No. | **GENERAL FUND MISC. GENERAL EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0802 | Health-Accident | 160,218.80 | 200,000.00 | 177,632.43 | 215,000.00 | 215,000.00 | 215,000.00 |
| 3 | 1 0901 | Regular (County Plan) | 19,152.23 | 25,000.00 | 19,138.12 | 26,000.00 | 26,000.00 | 26,000.00 |
| 4 | 1 1000 | Social Security - OASI - County Share | 24,370.57 | 31,000.00 | 23,514.49 | 31,000.00 | 31,000.00 | 31,000.00 |
| 5 | 1 1400 | Miscellaneous | 2,998.17 | 94,000.00 | 835.00 | 95,000.00 | 95,000.00 | 95,000.00 |
| 6 | | | | | | | | |
| 7 | | TOTAL PERSONAL SERVICES | 206,739.77 | 350,000.00 | 221,120.04 | 367,000.00 | 367,000.00 | 367,000.00 |
| 8 | | **OPERATING EXPENSES** | | | | | | |
| 9 | 2 0810 | Mental Health Board Cost | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 |
| 10 | 2 1103 | Website Costs | 468.00 | 600.00 | 468.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 11 | 2 1150 | LB 644 Requirements | 720.01 | 1,000.00 | 804.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 12 | 2 1751 | Dues, Subscriptions, Registrations, etc. | 2,037.62 | 1,995.00 | 1,994.16 | 2,100.00 | 2,100.00 | 2,100.00 |
| 13 | 2 1905 | Safekeeping of Prisoners | 0.00 | 5,000.00 | 550.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 14 | 2 2209 | Miscellaneous Court Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 2 2300 | Juror Fees | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 16 | 2 2401 | Court Appointed Counsel | 1,981.45 | 10,000.00 | 4,229.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 17 | 2 2402 | Probation Officer | 785.70 | 840.00 | 0.00 | 900.00 | 900.00 | 900.00 |
| 18 | 2 2507 | IT Consulting Service | 9,543.20 | 12,500.00 | 10,484.63 | 12,500.00 | 12,500.00 | 12,500.00 |
| 19 | 2 2540 | Audit Costs | 5,000.00 | 6,800.00 | 6,238.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 20 | 2 2543 | Budget Preparation | 2,355.89 | 2,600.00 | 2,491.96 | 2,600.00 | 2,600.00 | 2,600.00 |
| 21 | 2 2601 | District Court Costs | 378.99 | 2,500.00 | 847.36 | 2,500.00 | 2,500.00 | 2,500.00 |
| 22 | 2 2602 | County Court Costs | 34.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 23 | 2 2610 | County Attorney Child Support Agreement | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 |
| 24 | 2 2800 | Public Institutions | 0.00 | 4,100.00 | 0.00 | 4,100.00 | 4,100.00 | 4,100.00 |
| 25 | 2 2900 | County Burials | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 26 | 2 2915 | Bridge of Hope | 125.00 | 125.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 27 | 2 2950 | Public Assistance | 0.00 | 300.00 | 0.00 | 300.00 | 300.00 | 300.00 |
| 28 | 2 4300 | Economic Development | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 29 | 2 4411 | Area Agency on Aging | 467.36 | 500.00 | 482.08 | 500.00 | 500.00 | 500.00 |
| 30 | 2 4420 | Mental Health Service Act | 1,692.51 | 2,000.00 | 1,726.36 | 2,000.00 | 2,000.00 | 2,000.00 |
| 31 | 2 4421 | Mental Disabilities Services | 830.00 | 1,000.00 | 850.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 32 | 2 4429 | Bookmobile | 8,436.19 | 8,575.00 | 8,874.19 | 9,000.00 | 9,000.00 | 9,000.00 |
| 33 | 2 4480 | Reimbursement to Co. Local Grants - Childers etc. | | 0.00 | 0.00 | 10,000.00 | 75,000.00 | 75,000.00 |
| 34 | 2 8000 | Prior Year Tax Refund | 0.00 | 900.00 | 0.00 | 900.00 | 900.00 | 900.00 |
| 35 | 2 8900 | Autopsy Costs | 0.00 | 14,000.00 | 0.00 | 14,000.00 | 14,000.00 | 14,000.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 36 | 2 9100 | Special Projects/Scrap Tire Program | 7,822.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | | | | | | | | |
| 38 | | TOTAL OPERATING EXPENSES | 43,278.14 | 83,235.00 | 40,639.74 | 106,300.00 | 171,300.00 | 171,300.00 |
| 39 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 40 | | | | | | | | 0.00 |
| 41 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 | | **CAPITAL OUTLAY** | | | | | | |
| 43 | 5 0301 | Sheriffs Vehicle | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | | | | | | | | |
| 45 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 46 | | **TRANSFERS** | | | | | | |
| 47 | 7 0201 | Interfund to Inheritance Tax Fund 2700 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 48 | 7 0202 | Interfund Transfer to Road Sinking Fund 801 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | 7 0203 | Interfund Transfer to Fair Operating Fund 1000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 50 | | | | | | | | 0.00 |
| 51 | | TOTAL TRANSFERS | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 52 | | **TOTAL EXPENDITURES/REQUIREMENTS** | **250,017.91** | 453,235.00 | **261,759.78** | 493,300.00 | 558,300.00 | 558,300.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

MISC. GENERAL
Office, Activity or Function

_____
Signature of Officer

# 200-ROAD/BRIDGE FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 200 | ROADS |
| Function | 705 | **ROADS** |

| | Code No. | **ROAD/BRIDGE FUND**<br>**REVENUE** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **587,461.36** | 649,434.85 | **649,434.85** | 774,716.05 | 774,716.05 | 774,716.05 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | 334 02 | Natural Disaster - FEMA | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 4 | | | | | | | | |
| 5 | | *Subtotal of Federal Revenue* | *0.00* | *100,000.00* | *0.00* | *100,000.00* | *100,000.00* | *100,000.00* |
| 6 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 7 | 344 01 | Homestead Exemption | 922.72 | | 1,002.06 | | | |
| 8 | 344 05 | Property Tax Credit | 37,403.26 | | 54,918.00 | | | |
| 9 | 346 01 | Pro Rate Motor Vehicle | 366.62 | 300.00 | 450.89 | 300.00 | 300.00 | 300.00 |
| 10 | 346 03 | Motor Vehicle Fee | 20,021.52 | 16,000.00 | 19,262.83 | 16,000.00 | 17,500.00 | 17,500.00 |
| 11 | 347 01 | Highway Allocation | 280,312.61 | 294,413.00 | 286,386.80 | 289,445.00 | 289,445.00 | 289,445.00 |
| 12 | 347 02 | Incentive - Highway Superintendent | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 | 6,000.00 |
| 13 | 361 01 | Homestead Exemption Commision | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 361 03 | MV Sales Tax Commission | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | 361 11 | Personal Property Tax Credit Commission | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | | | | | | | | |
| 17 | | *Subtotal of State Revenue* | *345,026.73* | *316,713.00* | *368,020.58* | *311,745.00* | *313,245.00* | *313,245.00* |
| 18 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 19 | 350 01 | Grants - Hanich Trust | 100,000.00 | 150,000.00 | 100,000.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 20 | 361 01 | Homestead Commissions | -9.21 | -9.00 | -10.03 | -9.00 | -9.00 | -9.00 |
| 21 | 361 03 | Sales Tax Commissions | 102.86 | 100.00 | 122.89 | 100.00 | 100.00 | 100.00 |
| 22 | 420 01 | Machine Hire | 800.00 | 0.00 | 400.00 | 0.00 | 0.00 | 0.00 |
| 23 | 530 01 | Sale of Surplus Property-Equipment | 6,100.50 | 0.00 | 1,007.50 | 0.00 | 0.00 | 0.00 |
| 24 | 532 02 | Refund Current Year Expenditure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | 532 03 | Refunds - Miscellaneous | | | 120.00 | 0.00 | 0.00 | 0.00 |
| 26 | 532 06 | Revenue Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 534 01 | NIRMA Assistance Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | 540 01 | Misc. Revenue | 111.00 | 0.00 | 51.20 | 0.00 | 0.00 | 0.00 |
| 29 | | Budget Preparer Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 | | | | | | | | 0.00 |
| 31 | | *Subtotal of Local Revenue* | *107,105.15* | *150,091.00* | *101,691.56* | *100,091.00* | *100,091.00* | *100,091.00* |
| 32 | | **TOTAL REVENUES** | 452,131.88 | 566,804.00 | 469,712.14 | 511,836.00 | 513,336.00 | 513,336.00 |
| 33 | | **TRANSFERS** | | | | | | |
| 34 | 590 01 | Interfund from Inheritance Tax Fund 2700 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 35 | 590 02 | Interfund from Hwy Buyback 650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 36 | 590 03 | Interfund Transfer from Road Sinking Fund 801 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 37 | | | | | | | | 0.00 |
| 38 | | *Subtotal of Transfers* | *0.00* | *100,000.00* | *0.00* | *100,000.00* | *100,000.00* | *100,000.00* |
| 39 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 1,039,593.24 | 1,316,238.85 | 1,119,146.99 | 1,386,552.05 | 1,388,052.05 | 1,388,052.05 |
| 40 | | **PROPERTY TAXES** | 257,953.55 | 397,844.73 | 313,339.62 | 362,531.53 | 421,531.53 | 421,531.53 |
| 41 | | **TOTAL REVENUE AVAILABLE** | 1,297,546.79 | 1,714,083.58 | 1,432,486.61 | 1,749,083.58 | 1,809,583.58 | 1,809,583.58 |
| 42 | | **LESS EXPENDITURES** | 648,111.94 | | 657,770.56 | | | |
| 43 | | **BALANCE FORWARD** | **649,434.85** | | **774,716.05** | | | |

| | **PROPERTY TAX RECAP** | | |
|---|---|---|---|
| (1) Property Tax | 362,531.53 | 421,531.53 | 421,531.53 |
| (2) Estimated Loss - Pending Litigation (Sec. 13-508) | | | |
| (3) Total Prop. Tax Requirement to Levy Summary Sch. | 362,531.53 | 421,531.53 | 421,531.53 |

# 200-ROAD/BRIDGE FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 200 | ROADS |
| Function | 705 | **ROADS** |

| | Code No. | **ROAD/BRIDGE FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | 1 0301 | Administrative Salary/Hwy Supt. | 9,000.00 | 10,000.00 | 9,000.00 | 11,000.00 | 10,000.00 | 10,000.00 |
| 3 | 1 0303 | Maintenance/Construction Salary | 129,915.50 | 160,000.00 | 130,565.35 | 160,000.00 | 160,000.00 | 160,000.00 |
| 4 | 1 0500 | Road Overtime Pay | 599.63 | 700.00 | 32.48 | 700.00 | 700.00 | 700.00 |
| 5 | 1 0802 | Insurance Premium - County Share Health | 42,807.46 | 70,000.00 | 46,000.02 | 80,000.00 | 70,000.00 | 70,000.00 |
| 6 | 1 0900 | Retirement Contributions - County Share | 8,809.78 | 15,000.00 | 8,815.38 | 15,000.00 | 10,000.00 | 10,000.00 |
| 7 | 1 1000 | OASI - Social Security - County Share | 10,874.05 | 13,000.00 | 10,880.41 | 13,000.00 | 11,500.00 | 11,500.00 |
| 8 | | | | | | | | 0.00 |
| 9 | | TOTAL PERSONAL SERVICES | 202,006.42 | 268,700.00 | 205,293.64 | 279,700.00 | 262,200.00 | 262,200.00 |
| 10 | | **OPERATING EXPENSES** | | | | | | |
| 11 | 2 0100 | Postal Services | 0.00 | 50.00 | 6.62 | 50.00 | 50.00 | 50.00 |
| 12 | 2 0200 | Telephone Services | 1,276.06 | 1,500.00 | 1,287.24 | 1,500.00 | 1,500.00 | 1,500.00 |
| 13 | 2 0400 | Radio Repair | 0.00 | 2,500.00 | 97.32 | 2,500.00 | 2,500.00 | 2,500.00 |
| 14 | 2 0503 | Heating Fuels | 1,584.00 | 3,500.00 | 1,764.72 | 3,500.00 | 3,500.00 | 3,500.00 |
| 15 | 2 0601 | NIRMA | 16,762.00 | 19,000.00 | 17,778.00 | 19,000.00 | 19,000.00 | 19,000.00 |
| 16 | 2 0905 | Chemical Abuse Costs | 95.00 | 500.00 | 55.00 | 500.00 | 500.00 | 500.00 |
| 17 | 2 1050 | Bank Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 2 1300 | Building & Grounds Repair | 2,576.53 | 1,000.00 | 2,260.38 | 2,500.00 | 2,500.00 | 2,500.00 |
| 19 | 2 1704 | Mileage Allowance | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,800.00 | 1,800.00 |
| 20 | 2 1751 | Dues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | 2 1760 | Convention/Workshop | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | 2 1804 | Machine Hire - From Others | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 23 | 2 2000 | Printing and Publishing | 122.46 | 750.00 | 338.77 | 750.00 | 750.00 | 750.00 |
| 24 | 2 2515 | Contractual Hauling | 14,397.50 | 20,000.00 | 7,117.50 | 20,000.00 | 20,000.00 | 20,000.00 |
| 25 | 2 2530 | County Surveyor | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 26 | 2 8000 | Refund | 25.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | 2 9000 | Miscellaneous Expense - FEMA | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 28 | | | | | | | | 0.00 |
| 29 | | TOTAL OPERATING EXPENSES | 36,839.15 | 160,600.00 | 30,705.55 | 162,100.00 | 162,100.00 | 162,100.00 |
| 30 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 31 | 3 0106 | Shop Supplies | 1,111.37 | 2,500.00 | 984.50 | 2,500.00 | 2,500.00 | 2,500.00 |
| 32 | 3 0109 | Shop Tools | 1,396.99 | 1,500.00 | 388.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 33 | 3 0151 | Safety Supplies | 21.00 | 1,000.00 | 1,946.36 | 2,000.00 | 2,000.00 | 2,000.00 |
| 34 | 3 0201 | Asphaltic | 11,859.90 | 95,000.00 | 62,445.75 | 95,000.00 | 73,000.00 | 73,000.00 |
| 35 | 3 0202 | Gravel | 220,211.72 | 244,000.00 | 172,729.63 | 244,000.00 | 244,000.00 | 244,000.00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 36 | 3 0203 | Grader Blades | 4,606.51 | 3,000.00 | 529.91 | 3,000.00 | 3,000.00 | 3,000.00 |
| 37 | 3 0204 | Snow Removal (Safety) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 38 | 3 0205 | Concrete, Etc. | 7,411.50 | 76,000.00 | 25,615.18 | 76,000.00 | 76,000.00 | 76,000.00 |
| 39 | 3 0206 | Culverts | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 40 | 3 0207 | Steel Products | 1,000.00 | 20,000.00 | 1,640.07 | 20,000.00 | 20,000.00 | 20,000.00 |
| 41 | 3 0209 | Machinery and Equipment Fuel | 69,261.73 | 85,000.00 | 50,418.01 | 85,000.00 | 85,000.00 | 85,000.00 |
| 42 | 3 0210 | Machinery and Equipment Grease and Oil | 244.67 | 5,000.00 | 3,536.08 | 5,000.00 | 5,000.00 | 5,000.00 |
| 43 | 3 0211 | Machinery and Equipment Tires and Repairs | 58,121.78 | 71,000.00 | 67,377.38 | 75,000.00 | 75,000.00 | 75,000.00 |
| 44 | 3 0213 | Erosion Control | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 45 | 3 0215 | Ash and Clay | 0.00 | 2,500.00 | 195.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 46 | 3 0301 | Signs and Sign Posts | 993.78 | 2,500.00 | 380.50 | 2,500.00 | 2,500.00 | 2,500.00 |
| 47 | 3 0400 | Miscellaneous Supplies and Materials | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 48 | | | | | | | | 0.00 |
| 49 | | TOTAL SUPPLIES AND MATERIALS | 376,260.95 | 614,000.00 | 388,186.37 | 619,000.00 | 597,000.00 | 597,000.00 |
| 50 | | **EQUIPMENT RENTAL** | | | | | | |
| 51 | 4 0100 | Equipment Rental Road | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 52 | | | | | | | | |
| 53 | | TOTAL EQUIPMENT RENTAL | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 54 | | **CAPITAL OUTLAY** | | | | | | |
| 55 | 5 0300 | Machinery and Equipment | 27,404.97 | 40,000.00 | 33,585.00 | 55,000.00 | 55,000.00 | 55,000.00 |
| 56 | 5 0301 | Cars and Trucks | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| 57 | 5 0311 | Radio Equipment | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 58 | 5 0314 | Other Road Equipment - Tractor (Sinking) | 0.00 | 71,612.00 | 0.00 | 74,112.00 | 74,112.00 | 74,112.00 |
| 59 | 5 1200 | Highway/Road and Other Contracts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60 | 5 1212 | Miscellaneous Road Contracts - Hanich Trust | 5,600.45 | 444,671.58 | 0.00 | 444,671.58 | 544,671.58 | 544,671.58 |
| 61 | | | | | | | | |
| 62 | | TOTAL CAPITAL OUTLAY | 33,005.42 | 565,783.58 | 33,585.00 | 583,283.58 | 683,283.58 | 683,283.58 |
| 63 | | **DEBT SERVICE** | | | | | | |
| 64 | | | | | | | | 0.00 |
| 65 | | TOTAL DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66 | | **TRANSFERS** | | | | | | |
| 67 | 7 0201 | Interfund Transfer to Inheritance Tax Fund 2700 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 68 | | | | | | | | |
| 69 | | TOTAL TRANSFERS | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 70 | | **TOTAL EXPENDITURES** | **648,111.94** | | **657,770.56** | | | |
| 71 | | **TOTAL BUDGET OF EXPENDITURES** | | 1,714,083.58 | | 1,749,083.58 | 1,809,583.58 | 1,809,583.58 |
| 72 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 73 | | **TOTAL REQUIREMENTS** | | 1,714,083.58 | | 1,749,083.58 | 1,809,583.58 | 1,809,583.58 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

ROAD/BRIDGE FUND
Office, Activity or Function

_____
Signature of Officer

# 650-HWY BRIDGE BUYBACK FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0650 | BUYBACK PROG |
| Function | 706 | **BUYBACK PROG** |

| | Code No. | **HWY BRIDGE BUYBACK PROGRAM** **REVENUE** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **79,156.63** | 107,024.56 | **107,024.56** | 133,203.51 | 133,203.51 | 133,203.51 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | 347 50 | Highway Street Buyback Program (STP) | 27,867.93 | 26,178.95 | 26,178.95 | 27,170.96 | 27,170.96 | 27,170.96 |
| 7 | 347 60 | Highway Bridge Buyback Program (HBP) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | | | | | | | | |
| 9 | | *Subtotal of State Revenue* | *27,867.93* | *26,178.95* | *26,178.95* | *27,170.96* | *27,170.96* | *27,170.96* |
| 10 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 11 | 532 06 | Revenue Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 12 | | | | | | | | |
| 13 | | *Subtotal of Local Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 14 | | **TOTAL REVENUES** | 27,867.93 | 26,178.95 | 26,178.95 | 27,170.96 | 27,170.96 | 27,170.96 |
| 15 | | **TRANSFERS** | | | | | | |
| 16 | 590 02 | Interfund Transfer from Inheritance Fund 2700 | | | | | | 0.00 |
| 17 | | | | | | | | |
| 18 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 19 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 107,024.56 | 133,203.51 | 133,203.51 | 160,374.47 | 160,374.47 | 160,374.47 |
| 20 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 21 | | **TOTAL REVENUE AVAILABLE** | 107,024.56 | 133,203.51 | 133,203.51 | 160,374.47 | 160,374.47 | 160,374.47 |
| 22 | | **LESS EXPENDITURES** | 0.00 | | 0.00 | | | |
| 23 | | **BALANCE FORWARD** | **107,024.56** | | **133,203.51** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 650-HWY BRIDGE BUYBACK FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 0650 | BUYBACK PROG |
| Function | 706 | **BUYBACK PROG** |

| | Code No. | **HWY BRIDGE BUYBACK PROGRAM** **EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | | | | | | | | 0.00 |
| 6 | | TOTAL OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 8 | 3 0201 | Asphaltic | 0.00 | 133,203.51 | 0.00 | 160,374.47 | 160,374.47 | 160,374.47 |
| 9 | | | | | | | | |
| 10 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 133,203.51 | 0.00 | 160,374.47 | 160,374.47 | 160,374.47 |
| 11 | | **EQUIPMENT RENTAL** | | | | | | |
| 12 | 4 0100 | Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | | | | | | | |
| 14 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | | **CAPITAL OUTLAY** | | | | | | |
| 16 | 5 1212 | Road Construction Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | | | | | | | | 0.00 |
| 18 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | | **TRANSFERS** | | | | | | |
| 20 | 7 0200 | Transfer to Interfund to Inheritance Fund 2700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | 7 0200 | Interfund Transfer to Road Fund 200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | | | | | | | | 0.00 |
| 23 | | TOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | | **TOTAL EXPENDITURES** | **0.00** | | **0.00** | | | |
| 25 | | **TOTAL BUDGET OF EXPENDITURES** | | 133,203.51 | | 160,374.47 | 160,374.47 | 160,374.47 |
| 26 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 27 | | **TOTAL REQUIREMENTS** | | 133,203.51 | | 160,374.47 | 160,374.47 | 160,374.47 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

HWY BRIDGE BUYBACK PROGRAM
Office, Activity or Function

_____
Signature of Officer

# 802 - ROAD IMPROVEMENT PROJECT - MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 802 | RD IMP PROJ |
| Function | 704 | **RD IMP PROJ** |

| | Code No. | **ROAD IMPROVEMENT PROJECT FUND**<br>**REVENUE** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **0.00** | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | | | | | | | | 0.00 |
| 7 | | | | | | | | 0.00 |
| 8 | | | | | | | | 0.00 |
| 9 | | *Subtotal of State Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 10 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 11 | 590 01 | Proceeds from Sale of Bonds | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| 12 | | | | | | | | 0.00 |
| 13 | | *Subtotal of Local Revenue* | *0.00* | *200,000.00* | *0.00* | *200,000.00* | *200,000.00* | *200,000.00* |
| 14 | | **TOTAL REVENUES** | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| 15 | | **TRANSFERS** | | | | | | |
| 16 | | | | | | | | 0.00 |
| 17 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 18 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| 19 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 20 | | **TOTAL REVENUE AVAILABLE** | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| 21 | | **LESS EXPENDITURES** | 0.00 | | 0.00 | | | |
| 22 | | **BALANCE FORWARD** | **0.00** | | **0.00** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 802 - ROAD IMPROVEMENT PROJECT - MCPHERSON CO

| | | Code | Description |
|---|---|---|---|
| | Fund | 802 | RD IMP PROJ |
| | Function | 704 | **RD IMP PROJ** |

| | Code No. | **ROAD IMPROVEMENT PROJECT FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | | | | | | | | 0.00 |
| 6 | | TOTAL OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 8 | | | | | | | | 0.00 |
| 9 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | | **EQUIPMENT RENTAL** | | | | | | |
| 11 | | | | | | | | 0.00 |
| 12 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | **CAPITAL OUTLAY** | | | | | | |
| 14 | 5 1200 | Capital Outlay Contracts | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| 15 | | | | | | | | |
| 16 | | TOTAL CAPITAL OUTLAY | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| 17 | | **TOTAL EXPENDITURES** | **0.00** | | **0.00** | | | |
| 18 | | **TOTAL BUDGET OF EXPENDITURES** | | 200,000.00 | | 200,000.00 | 200,000.00 | 200,000.00 |
| 19 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 20 | | **TOTAL REQUIREMENTS** | | 200,000.00 | | 200,000.00 | 200,000.00 | 200,000.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

ROAD IMPROVEMENT PROJECT FUND
Office, Activity or Function

_____
Signature of Officer

# 1000-COUNTY FAIR OPERATING FUND-MCPHERSON CO

| | | | | | | | Code | Description |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | 1000 | CO FAIR |
| | | | | | | Function | 855 | **CO FAIR** |
| | Code No. | **COUNTY FAIR OPERATING FUND**<br>**REVENUE** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 1 | | **NET FUND BALANCE, 7-1-** | **15,196.94** | 19,190.57 | **19,190.57** | 23,561.87 | 23,561.87 | 23,561.87 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | 344 01 | Homestead Exemption | 19.75 | | 15.94 | | | |
| 7 | 344 05 | Property Tax Credit | 776.80 | | 821.94 | | | |
| 8 | 346 01 | Pro Rate Motor Vehicle | 8.75 | 3.00 | 8.16 | 3.00 | 3.00 | 3.00 |
| 9 | 361 01 | Homestead Exemption Commission | -0.18 | 0.00 | -0.18 | 0.00 | 0.00 | 0.00 |
| 10 | 361 11 | Personal Property Tax Credit Commision | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | | | | | | | |
| 12 | | *Subtotal of State Revenue* | *805.12* | *3.00* | *845.86* | *3.00* | *3.00* | *3.00* |
| 13 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 14 | 500 01 | Leases/Rental Revenue | 250.00 | 0.00 | 400.00 | 0.00 | 0.00 | 0.00 |
| 15 | 510 01 | Interest | 265.06 | 0.00 | 248.12 | 0.00 | 0.00 | 0.00 |
| 16 | 530 04 | Sale of Supplies | 330.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | 532 01 | Reimburse Current Year Expenditure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18 | 534 01 | Contributions/Donations | 1,735.00 | 1,000.00 | 2,782.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 19 | 540 01 | Misc. Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | | Adjustment by Budget Preparer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21 | | | | | | | | |
| 22 | | *Subtotal of Local Revenue* | *2,580.06* | *1,000.00* | *3,430.12* | *1,000.00* | *1,000.00* | *1,000.00* |
| 23 | | **TOTAL REVENUES** | 3,385.18 | 1,003.00 | 4,275.98 | 1,003.00 | 1,003.00 | 1,003.00 |
| 24 | | **TRANSFERS** | | | | | | |
| 25 | | | | | | | | 0.00 |
| 26 | | | | | | | | |
| 27 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 28 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 18,582.12 | 20,193.57 | 23,466.55 | 24,564.87 | 24,564.87 | 24,564.87 |
| 29 | | **PROPERTY TAXES** | 5,784.25 | 5,956.43 | 5,293.23 | 1,585.13 | 1,585.13 | 1,585.13 |
| 30 | | **TOTAL REVENUE AVAILABLE** | 24,366.37 | 26,150.00 | 28,759.78 | 26,150.00 | 26,150.00 | 26,150.00 |
| 31 | | **LESS EXPENDITURES** | 5,175.80 | | 5,197.91 | | | |
| 32 | | **BALANCE FORWARD** | **19,190.57** | | **23,561.87** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 1,585.13 | 1,585.13 | 1,585.13 |

(1) Property Tax

(2) Estimated Loss - Pending Litigation (Sec. 13-508)

| | | | |
|---|---|---|---|
| (3) Total Prop. Tax Requirement to Levy Summary Sch. | 1,585.13 | 1,585.13 | 1,585.13 |

# 1000-COUNTY FAIR OPERATING FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 1000 | CO FAIR |
| Function | 855 | **CO FAIR** |

| | Code No. | **COUNTY FAIR OPERATING FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | | **OPERATING EXPENSES** | | | | | | |
| 4 | 2 0100 | Postal Services | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| 5 | 2 0501 | Lights | 450.49 | 3,500.00 | 520.45 | 3,500.00 | 3,500.00 | 3,500.00 |
| 6 | 2 1300 | Building Repair | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 7 | 2 2000 | Printing and Publications | 285.00 | 450.00 | 0.00 | 450.00 | 450.00 | 450.00 |
| 8 | 2 3700 | County Fair Expenses | 3,938.38 | 11,000.00 | 4,119.33 | 11,000.00 | 11,000.00 | 11,000.00 |
| 9 | 2 8000 | Prior Year Refund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | | | | | | | | |
| 11 | | TOTAL OPERATING EXPENSES | 4,673.87 | 18,050.00 | 4,639.78 | 18,050.00 | 18,050.00 | 18,050.00 |
| 12 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 13 | 3 0101 | Office Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 3 0119 | Building Supplies | 501.93 | 800.00 | 558.13 | 800.00 | 800.00 | 800.00 |
| 15 | 3 0120 | Grounds Supplies | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 16 | | | | | | | | |
| 17 | | TOTAL SUPPLIES AND MATERIALS | 501.93 | 1,300.00 | 558.13 | 1,300.00 | 1,300.00 | 1,300.00 |
| 18 | | **EQUIPMENT RENTAL** | | | | | | |
| 19 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | | **CAPITAL OUTLAY** | | | | | | |
| 21 | 5 0221 | Fair Building | 0.00 | 5,600.00 | 0.00 | 5,600.00 | 5,600.00 | 5,600.00 |
| 22 | 5 0500 | Office Equipment | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 23 | | | | | | | | |
| 24 | | TOTAL CAPITAL OUTLAY | 0.00 | 6,800.00 | 0.00 | 6,800.00 | 6,800.00 | 6,800.00 |
| 25 | | **TOTAL EXPENDITURES** | **5,175.80** | | **5,197.91** | | | |
| 26 | | **TOTAL BUDGET OF EXPENDITURES** | | 26,150.00 | | 26,150.00 | 26,150.00 | 26,150.00 |
| 27 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 28 | | **TOTAL REQUIREMENTS** | | 26,150.00 | | 26,150.00 | 26,150.00 | 26,150.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COUNTY FAIR OPERATING FUND
Office, Activity or Function

_____
Signature of Officer

# 1150-PRESERVE MODERNIZATION FUND--MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 1150 | PRESERVE MOD |
| Function | 604 | **REG OF DEEDS** |

| | Code No. | **PRESERVATION MODERNIZATION FUND**<br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **4,484.41** | 4,793.91 | **4,793.91** | 5,044.41 | 5,044.41 | 5,044.41 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | 394 01 | Preservation and Modernization Revenue | 309.50 | 300.00 | 250.50 | 200.00 | 200.00 | 200.00 |
| 7 | | | | | | | | |
| 8 | | *Subtotal of State Revenue* | *309.50* | *300.00* | *250.50* | *200.00* | *200.00* | *200.00* |
| 9 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 10 | | | | | | | | 0.00 |
| 11 | | | | | | | | 0.00 |
| 12 | | *Subtotal of Local Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 13 | | **TOTAL REVENUES** | 309.50 | 300.00 | 250.50 | 200.00 | 200.00 | 200.00 |
| 14 | | **TRANSFERS** | | | | | | |
| 15 | | | | | | | | 0.00 |
| 16 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 17 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 4,793.91 | 5,093.91 | 5,044.41 | 5,244.41 | 5,244.41 | 5,244.41 |
| 18 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 19 | | **TOTAL REVENUE AVAILABLE** | 4,793.91 | 5,093.91 | 5,044.41 | 5,244.41 | 5,244.41 | 5,244.41 |
| 20 | | **LESS EXPENDITURES** | 0.00 | | 0.00 | | | |
| 21 | | **BALANCE FORWARD** | **4,793.91** | | **5,044.41** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 1150-PRESERVE MODERNIZATION FUND--MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 1150 | PRESERVE MOD |
| Function | 604 | **REG OF DEEDS** |

| | Code No. | **PRESERVATION MODERNIZATION FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | | | | | | | 0.00 |
| 4 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | | **OPERATING EXPENSES** | | | | | | |
| 6 | 2 7000 | Microfilming | 0.00 | 4,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 7 | 2 9900 | Miscellaneous | 0.00 | 1,093.91 | 0.00 | 244.41 | 244.41 | 244.41 |
| 8 | | | | | | | | |
| 9 | | TOTAL OPERATING EXPENSES | 0.00 | 5,093.91 | 0.00 | 5,244.41 | 5,244.41 | 5,244.41 |
| 10 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 11 | | | | | | | | 0.00 |
| 12 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | **EQUIPMENT RENTAL** | | | | | | |
| 14 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | | **CAPITAL OUTLAY** | | | | | | |
| 16 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | | **TOTAL EXPENDITURES** | **0.00** | | **0.00** | | | |
| 18 | | **TOTAL BUDGET OF EXPENDITURES** | | 5,093.91 | | 5,244.41 | 5,244.41 | 5,244.41 |
| 19 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 20 | | **TOTAL REQUIREMENTS** | | 5,094 | | 5,244.41 | 5,244.41 | 5,244.41 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

PRESERVATION MODERNIZATION FUND
Office, Activity or Function

_____
Signature of Officer

# 1900-VETERANS AID FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 1900 | VETS AID |
| Function | 802 | **VETS AID** |

| | Code No. | **VETERANS AID FUND**<br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **4,241.95** | 4,241.95 | **4,241.95** | 4,241.95 | 4,241.95 | 4,241.95 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | | | | | | | | 0.00 |
| 7 | | *Subtotal of State Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 8 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 9 | 532 03 | Refunds Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 540 01 | Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | | | | | | | |
| 12 | | *Subtotal of Local Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 13 | | **TOTAL REVENUES** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | **TRANSFERS** | | | | | | |
| 15 | | | | | | | | 0.00 |
| 16 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 17 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 4,241.95 | 4,241.95 | 4,241.95 | 4,241.95 | 4,241.95 | 4,241.95 |
| 18 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 19 | | **TOTAL REVENUE AVAILABLE** | 4,241.95 | 4,241.95 | 4,241.95 | 4,241.95 | 4,241.95 | 4,241.95 |
| 20 | | **LESS EXPENDITURES** | 0.00 | | 0.00 | | | |
| 21 | | **BALANCE FORWARD** | **4,241.95** | | **4,241.95** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 1900-VETERANS AID FUND-MCPHERSON CO

| | | | Code | Description |
|---|---|---|---|---|
| | | Fund | 1900 | VETS AID |
| | | Function | 802 | **VETS AID** |

| | Code No. | **VETERANS AID FUND**<br><br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 3000 | Medical Hospital-Client Services | 0.00 | 4,241.95 | 0.00 | 4,241.95 | 4,241.95 | 4,241.95 |
| 6 | | | | | | | | 0.00 |
| 7 | | TOTAL OPERATING EXPENSES | 0.00 | 4,241.95 | 0.00 | 4,241.95 | 4,241.95 | 4,241.95 |
| 8 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 9 | | | | | | | | 0.00 |
| 10 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | **EQUIPMENT RENTAL** | | | | | | |
| 12 | | | | | | | | 0.00 |
| 13 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | **CAPITAL OUTLAY** | | | | | | |
| 15 | | | | | | | | 0.00 |
| 16 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | | **DEBT SERVICING** | | | | | | |
| 18 | | | | | | | | 0.00 |
| 19 | | TOTAL DEBT SERVICING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | | **TOTAL EXPENDITURES** | **0.00** | | **0.00** | | | |
| 21 | | **TOTAL BUDGET OF EXPENDITURES** | | 4,241.95 | | 4,241.95 | 4,241.95 | 4,241.95 |
| 22 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 23 | | **TOTAL REQUIREMENTS** | | 4,241.95 | | 4,241.95 | 4,241.95 | 4,241.95 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

VETERANS AID FUND
Office, Activity or Function

_____
Signature of Officer

# 2250-SENIOR MEAL FUND-MCPHERSON CO

| | | | | | | | Code | Description |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | 2250 | SR MEAL |
| | | | | | | Function | 837 | **SR CIT PROG** |
| | Code No. | **SENIOR MEAL FUND**<br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 1 | | **NET FUND BALANCE, 7-1-** | **3,661.67** | 6,903.07 | **6,903.07** | 6,445.52 | 6,445.52 | 6,445.52 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | 339 01 | Federal Grant Other | 20,124.35 | 0.00 | 10,262.45 | 0.00 | 0.00 | 0.00 |
| 4 | 339 25 | ARPA | 3,080.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | | | | | | | | |
| 6 | | *Subtotal of Federal Revenue* | *23,204.35* | *0.00* | *10,262.45* | *0.00* | *0.00* | *0.00* |
| 7 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 8 | | | | | | | | 0.00 |
| 9 | | *Subtotal of State Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 10 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 11 | 506 10 | Senior Meal Local Donation | 23,817.00 | 23,500.00 | 13,146.00 | 0.00 | 20,000.00 | 20,000.00 |
| 12 | 506 11 | Senior Meal Reimbursement | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | 506 12 | Senior Meal Grant | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | | | | | | | 0.00 |
| 15 | | *Subtotal of Local Revenue* | *23,817.00* | *58,500.00* | *13,146.00* | *0.00* | *20,000.00* | *20,000.00* |
| 16 | | **TOTAL REVENUES** | 47,021.35 | 58,500.00 | 23,408.45 | 0.00 | 20,000.00 | 20,000.00 |
| 17 | | **TRANSFERS** | | | | | | |
| 18 | | | | | | | | 0.00 |
| 19 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 20 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 50,683.02 | 65,403.07 | 30,311.52 | 6,445.52 | 26,445.52 | 26,445.52 |
| 21 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 22 | | **TOTAL REVENUE AVAILABLE** | 50,683.02 | 65,403.07 | 30,311.52 | 6,445.52 | 26,445.52 | 26,445.52 |
| 23 | | **LESS EXPENDITURES** | 43,779.95 | | 23,866.00 | | | |
| 24 | | **BALANCE FORWARD** | **6,903.07** | | **6,445.52** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 2250-SENIOR MEAL FUND-MCPHERSON CO

| | | | Code | Description |
|---|---|---|---|---|
| | | Fund | 2250 | SR MEAL |
| | | Function | 837 | **SR CIT PROG** |

| | Code No. | **SENIOR MEAL FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 4441 | Senior Citizen Program | 43,536.20 | 65,403.07 | 23,866.00 | 6,445.52 | 26,445.52 | 26,445.52 |
| 6 | 2 9900 | Miscellaneous Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | | | | | | | 0.00 |
| 8 | | TOTAL OPERATING EXPENSES | 43,536.20 | 65,403.07 | 23,866.00 | 6,445.52 | 26,445.52 | 26,445.52 |
| 9 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 10 | 3 0101 | Office Supplies | 243.75 | 0.00 | | | 0.00 | 0.00 |
| 11 | | | | | | | | 0.00 |
| 12 | | TOTAL SUPPLIES AND MATERIALS | 243.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | **EQUIPMENT RENTAL** | | | | | | |
| 14 | | | | | | | | 0.00 |
| 15 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | | **CAPITAL OUTLAY** | | | | | | |
| 17 | | | | | | | | 0.00 |
| 18 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | | **TRANSFERS** | | | | | | |
| 20 | | | | | | | | 0.00 |
| 21 | | TOTAL TRANSFERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | | **TOTAL EXPENDITURES** | **43,779.95** | | **23,866.00** | | | |
| 23 | | **TOTAL BUDGET OF EXPENDITURES** | | 65,403.07 | | 6,445.52 | 26,445.52 | 26,445.52 |
| 24 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 25 | | **TOTAL REQUIREMENTS** | | 65,403.07 | | 6,445.52 | 26,445.52 | 26,445.52 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

SENIOR MEAL FUND
Office, Activity or Function

_____
Signature of Officer

# 2360-DRUG FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2360 | DRUG FUND |
| Function | 654 | **LAW ENF** |

| | Code No. | **DRUG FUND**<br><br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **0.00** | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | | | | | | | | 0.00 |
| 7 | | *Subtotal of State Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 8 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 9 | 395 15 | Misc. Fees - Sheriff | 0.00 | 21,000.00 | 0.00 | 21,000.00 | 21,000.00 | 21,000.00 |
| 10 | | | | | | | | 0.00 |
| 11 | | *Subtotal of Local Revenue* | *0.00* | *21,000.00* | *0.00* | *21,000.00* | *21,000.00* | *21,000.00* |
| 12 | | **TOTAL REVENUES** | 0.00 | 21,000.00 | 0.00 | 21,000.00 | 21,000.00 | 21,000.00 |
| 13 | | **TRANSFERS** | | | | | | |
| 14 | | | | | | | | 0.00 |
| 15 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 16 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 0.00 | 21,000.00 | 0.00 | 21,000.00 | 21,000.00 | 21,000.00 |
| 17 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 18 | | **TOTAL REVENUE AVAILABLE** | 0.00 | 21,000.00 | 0.00 | 21,000.00 | 21,000.00 | 21,000.00 |
| 19 | | **LESS EXPENDITURES** | 0.00 | | 0.00 | | | |
| 20 | | **BALANCE FORWARD** | **0.00** | | **0.00** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 2360-DRUG FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2360 | DRUG FUND |
| Function | 654 | **LAW ENF** |

| | Code No. | **DRUG FUND** **EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 2416 | Drug Program Costs | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 6 | | | | | | | | 0.00 |
| 7 | | TOTAL OPERATING EXPENSES | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 8 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 9 | | | | | | | | 0.00 |
| 10 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | **EQUIPMENT RENTAL** | | | | | | |
| 12 | | | | | | | | 0.00 |
| 13 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | **CAPITAL OUTLAY** | | | | | | |
| 15 | 5 0301 | Cars & Trucks | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 16 | | | | | | | | |
| 17 | | TOTAL CAPITAL OUTLAY | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 18 | | **TOTAL EXPENDITURES** | **0.00** | | **0.00** | | | |
| 19 | | **TOTAL BUDGET OF EXPENDITURES** | | 21,000.00 | | 21,000.00 | 21,000.00 | 21,000.00 |
| 20 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 21 | | **TOTAL REQUIREMENTS** | | 21,000.00 | | 21,000.00 | 21,000.00 | 21,000.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

DRUG FUND
Office, Activity or Function

_____
Signature of Officer

# 2500 - FEDERAL GRANT SHERIFF FUND -MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2500 | FED GRNT SHF |
| Function | 650 | **LAW ENF** |

| | Code No. | **FEDERAL GRANT SHERIFF FUND**<br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **0.00** | 0.00 | **0.00** | 0.00 | 0.00 | 0.00 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | 340 01 | State Grant Funds | | | | 10,000.00 | 10,000.00 | 10,000.00 |
| 7 | | | | | | | | |
| 8 | | *Subtotal of State Revenue* | *0.00* | *0.00* | *0.00* | *10,000.00* | *10,000.00* | *10,000.00* |
| 9 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 10 | | | | | | | | 0.00 |
| 11 | | *Subtotal of Local Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 12 | | **TOTAL REVENUES** | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 13 | | **TRANSFERS** | | | | | | |
| 14 | | | | | | | | 0.00 |
| 15 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 16 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 17 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 18 | | **TOTAL REVENUE AVAILABLE** | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 19 | | **LESS EXPENDITURES** | 0.00 | | 0.00 | | | |
| 20 | | **BALANCE FORWARD** | **0.00** | | **0.00** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| | | |
| | | |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Delinquent Tax Allowance
(3) Estimated Loss - Pending Litigation (Sec. 13-508)
(4) Total Prop. Tax Requirement to Levy Summary Sch.

# 2500 - FEDERAL GRANT SHERIFF FUND -MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2500 | FED GRNT SHF |
| Function | 650 | **LAW ENF** |

| | Code No. | **FEDERAL GRANT SHERIFF FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | | | | | | | | 0.00 |
| 6 | | TOTAL OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 8 | | | | | | | | 0.00 |
| 9 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | | **EQUIPMENT RENTAL** | | | | | | |
| 11 | | | | | | | | 0.00 |
| 12 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | **CAPITAL OUTLAY** | | | | | | |
| 14 | 5 0330 | Grant Equipment | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 15 | | | | | | | | |
| 16 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 17 | | **TOTAL EXPENDITURES** | **0.00** | | **0.00** | | | |
| 18 | | **TOTAL BUDGET OF EXPENDITURES** | | 0.00 | | 10,000.00 | 10,000.00 | 10,000.00 |
| 19 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 20 | | **TOTAL REQUIREMENTS** | | 0.00 | | 10,000.00 | 10,000.00 | 10,000.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

FEDERAL GRANT SHERIFF FUND
Office, Activity or Function

_____
Signature of Officer

# 2580-COVID ARP-MCPHERSON CO

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | Code 2580 | Description COVID ARP |
| | | | | | | Function | 911 | **Grants #1** |
| | Code No. | **COVID ARP FUND**<br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 1 | | **NET FUND BALANCE, 7-1-** | **50,000.00** | 88,926.71 | **88,926.71** | 88,926.71 | 88,926.71 | 88,926.71 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | 339 01 | Federal Grants Other- Local Assist & Tribal | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | 339 25 | American Rescue Plan Act | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | | | | | | | | |
| 6 | | *Subtotal of Federal Revenue* | *50,000.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 7 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 8 | | | | | | | | 0.00 |
| 9 | | | | | | | | 0.00 |
| 10 | | *Subtotal of State Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 11 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 12 | | | | | | | | 0.00 |
| 13 | | *Subtotal of Local Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 14 | | **TOTAL REVENUES** | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | | **TRANSFERS** | | | | | | |
| 16 | | | | | | | | 0.00 |
| 17 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 18 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 100,000.00 | 88,926.71 | 88,926.71 | 88,926.71 | 88,926.71 | 88,926.71 |
| 19 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 20 | | **TOTAL REVENUE AVAILABLE** | 100,000.00 | 88,926.71 | 88,926.71 | 88,926.71 | 88,926.71 | 88,926.71 |
| 21 | | **LESS EXPENDITURES** | 11,073.29 | | 0.00 | | | |
| 22 | | **BALANCE FORWARD** | **88,926.71** | | **88,926.71** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| | | |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 2580-COVID ARP-MCPHERSON CO

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Fund | Code 2580 | Description COVID ARP |
| | | | | | | Function | 911 | **Grants #1** |
| | Code No. | **COVID ARP FUND** **EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 9900 | Miscellaneous Fees | 0.00 | 13,926.71 | 0.00 | 13,926.71 | 13,926.71 | 13,926.71 |
| 6 | | | | | | | | 0.00 |
| 7 | | TOTAL OPERATING EXPENSES | 0.00 | 13,926.71 | 0.00 | 13,926.71 | 13,926.71 | 13,926.71 |
| 8 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 9 | | | | | | | | 0.00 |
| 10 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | **EQUIPMENT RENTAL** | | | | | | |
| 12 | | | | | | | | 0.00 |
| 13 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | **CAPITAL OUTLAY** | | | | | | |
| 15 | 5 0305 | Ambulance | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 |
| 16 | | | | | | | | |
| 17 | | TOTAL CAPITAL OUTLAY | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 75,000.00 | 75,000.00 |
| 18 | | **TRANSFERS** | | | | | | |
| 19 | 7 0200 | Interfund Transfer to General Fund 100 | 11,073.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | | | | | | | | |
| 21 | | TOTAL TRANSFERS | 11,073.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22 | | **TOTAL EXPENDITURES** | **11,073.29** | | **0.00** | | | |
| 23 | | **TOTAL BUDGET OF EXPENDITURES** | | 88,926.71 | | 88,926.71 | 88,926.71 | 88,926.71 |
| 24 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 25 | | **TOTAL REQUIREMENTS** | | 88,926.71 | | 88,926.71 | 88,926.71 | 88,926.71 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

COVID ARP FUND
Office, Activity or Function

_____
Signature of Officer

# 2700-INHERITANCE FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2700 | INHERITANCE |
| Function | 982 | **INHERITANCE** |

| | Code No. | **INHERITANCE FUND**<br><br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **598,231.90** | 497,544.61 | **497,544.61** | 601,123.19 | 601,123.19 | 601,123.19 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | | | | | | | | 0.00 |
| 7 | | *Subtotal of State Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 8 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 9 | 310 01 | Inheritance Tax | 8,019.15 | 200,000.00 | 73,398.57 | 200,000.00 | 200,000.00 | 200,000.00 |
| 10 | 310 02 | Interest on Inheritance Tax Fund | 39.99 | 0.00 | 0.01 | 0.00 | 0.00 | 0.00 |
| 11 | 535 01 | Loan Repayment | 24,252.57 | 30,180.00 | 30,180.00 | 30,180.00 | 30,180.00 | 30,180.00 |
| 12 | | Budget Preparer Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | | | | | | | | |
| 14 | | *Subtotal of Local Revenue* | *32,311.71* | *230,180.00* | *103,578.58* | *230,180.00* | *230,180.00* | *230,180.00* |
| 15 | | **TOTAL REVENUES** | 32,311.71 | 230,180.00 | 103,578.58 | 230,180.00 | 230,180.00 | 230,180.00 |
| 16 | | **TRANSFERS** | | | | | | |
| 17 | 590 01 | Interfund from General Fund 100 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 18 | 590 02 | Interfund from Highway Buyback Fund 650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 590 02 | Interfund from Road/Bridge Fund 200 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 20 | | | | | | | | |
| 21 | | *Subtotal of Transfers* | *0.00* | *120,000.00* | *0.00* | *120,000.00* | *120,000.00* | *120,000.00* |
| 22 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 630,543.61 | 847,724.61 | 601,123.19 | 951,303.19 | 951,303.19 | 951,303.19 |
| 23 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 24 | | **TOTAL REVENUE AVAILABLE** | 630,543.61 | 847,724.61 | 601,123.19 | 951,303.19 | 951,303.19 | 951,303.19 |
| 25 | | **LESS EXPENDITURES** | 132,999.00 | | 0.00 | | | |
| 26 | | **BALANCE FORWARD** | **497,544.61** | | **601,123.19** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| | | |
| | | |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Delinquent Tax Allowance
(3) Estimated Loss - Pending Litigation (Sec. 13-508)
(4) Total Prop. Tax Requirement to Levy Summary Sch.

# 2700-INHERITANCE FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2700 | INHERITANCE |
| Function | 982 | **INHERITANCE** |

| | Code No. | **INHERITANCE FUND**<br><br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 5875 | Other Operating Expenses | 132,999.00 | 727,724.61 | 0.00 | 831,303.19 | 831,303.19 | 831,303.19 |
| 6 | | | | | | | | 0.00 |
| 7 | | TOTAL OPERATING EXPENSES | 132,999.00 | 727,724.61 | 0.00 | 831,303.19 | 831,303.19 | 831,303.19 |
| 8 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 9 | | | | | | | | 0.00 |
| 10 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | **EQUIPMENT RENTAL** | | | | | | |
| 12 | | | | | | | | 0.00 |
| 13 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | **CAPITAL OUTLAY** | | | | | | |
| 15 | | | | | | | | 0.00 |
| 16 | | TOTAL CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17 | | **TRANSFERS** | | | | | | |
| 18 | 7 0200 | Interfund to Highway BuyBack Fund 650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 7 0201 | Interfund to General Fund 100 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 20 | 7 0202 | Interfund to Road/Bridge Fund 200 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 21 | | | | | | | | |
| 22 | | TOTAL TRANSFERS | 0.00 | 120,000.00 | 0.00 | 120,000.00 | 120,000.00 | 120,000.00 |
| 23 | | **TOTAL EXPENDITURES** | **132,999.00** | | **0.00** | | | |
| 24 | | **TOTAL BUDGET OF EXPENDITURES** | | 847,724.61 | | 951,303.19 | 951,303.19 | 951,303.19 |
| 25 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 26 | | **TOTAL REQUIREMENTS** | | 847,724.61 | | 951,303.19 | 951,303.19 | 951,303.19 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

INHERITANCE FUND
Office, Activity or Function

_____
Signature of Officer

# 2960-LAW ENF. OPERATING FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2960 | LAW ENF OP |
| Function | 656 | **SHF-PROG** |

| | Code No. | **LAW ENFORCEMENT OPERATING FUND**<br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **1,033.69** | 1,213.69 | **1,213.69** | 437.16 | 437.16 | 437.16 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | 395 15 | Traffic STOP | 180.00 | 20,966.31 | 90.00 | 21,742.84 | 21,742.84 | 21,742.84 |
| 7 | | | | | | | | |
| 8 | | *Subtotal of State Revenue* | *180.00* | *20,966.31* | *90.00* | *21,742.84* | *21,742.84* | *21,742.84* |
| 9 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 10 | | Budget Preparer Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | | | | | | | 0.00 |
| 12 | | *Subtotal of Local Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 13 | | **TOTAL REVENUES** | 180.00 | 20,966.31 | 90.00 | 21,742.84 | 21,742.84 | 21,742.84 |
| 14 | | **TRANSFERS** | | | | | | |
| 15 | 590 02 | Interfund from STOP Fund 2356 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | | | | | | | | |
| 17 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 18 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 1,213.69 | 22,180.00 | 1,303.69 | 22,180.00 | 22,180.00 | 22,180.00 |
| 19 | | **PROPERTY TAXES** | | | | | | 0.00 |
| 20 | | **TOTAL REVENUE AVAILABLE** | 1,213.69 | 22,180.00 | 1,303.69 | 22,180.00 | 22,180.00 | 22,180.00 |
| 21 | | **LESS EXPENDITURES** | 0.00 | | 866.53 | | | |
| 22 | | **BALANCE FORWARD** | **1,213.69** | | **437.16** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 0.00 | 0.00 | 0.00 |
| | | |
| | | |
| 0.00 | 0.00 | 0.00 |

(1) Property Tax
(2) Delinquent Tax Allowance
(3) Estimated Loss - Pending Litigation (Sec. 13-508)
(4) Total Prop. Tax Requirement to Levy Summary Sch.

# 2960-LAW ENF. OPERATING FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 2960 | LAW ENF OP |
| Function | 656 | **SHF-PROG** |

| | Code No. | **LAW ENFORCEMENT OPERATING FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | | | | | | | | 0.00 |
| 6 | | TOTAL OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 8 | 3 0101 | Office Supplies | 0.00 | 180.00 | 0.00 | 180.00 | 180.00 | 180.00 |
| 9 | 3 0112 | Law Enforcement Supplies | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 10 | | | | | | | | |
| 11 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 10,180.00 | 0.00 | 10,180.00 | 10,180.00 | 10,180.00 |
| 12 | | **EQUIPMENT RENTAL** | | | | | | |
| 13 | | | | | | | | 0.00 |
| 14 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | | **CAPITAL OUTLAY** | | | | | | |
| 16 | 5 0301 | Sheriff Vehicle | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 17 | 5 0311 | Radio Equipment | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 18 | 5 0314 | Law Equipment | 0.00 | 1,000.00 | 866.53 | 1,000.00 | 1,000.00 | 1,000.00 |
| 19 | 5 0500 | Office Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | | | | | | | | 0.00 |
| 21 | | TOTAL CAPITAL OUTLAY | 0.00 | 12,000.00 | 866.53 | 12,000.00 | 12,000.00 | 12,000.00 |
| 22 | | **TOTAL EXPENDITURES** | **0.00** | | **866.53** | | | |
| 23 | | **TOTAL BUDGET OF EXPENDITURES** | | 22,180.00 | | 22,180.00 | 22,180.00 | 22,180.00 |
| 24 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 25 | | **TOTAL REQUIREMENTS** | | 22,180.00 | | 22,180.00 | 22,180.00 | 22,180.00 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

LAW ENFORCEMENT OPERATING FUND
Office, Activity or Function

_____
Signature of Officer

# 4025-FAIR BUILDING FUND-MCPHERSON CO

| | Code | Description |
|---|---|---|
| Fund | 4025 | FAIR BLDG |
| Function | 856 | **CO FAIR** |

| | Code No. | **FAIR BUILDING FUND**<br>**REVENUES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **NET FUND BALANCE, 7-1-** | **24,599.29** | 26,755.16 | **26,755.16** | 28,978.77 | 28,978.77 | 28,978.77 |
| 2 | | **INTERGOVERNMENTAL FEDERAL** | | | | | | |
| 3 | | | | | | | | 0.00 |
| 4 | | *Subtotal of Federal Revenue* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 5 | | **INTERGOVERNMENTAL STATE** | | | | | | |
| 6 | 344 01 | Homestead Exemption | 0.00 | | 2.65 | | | |
| 7 | 344 05 | Property Tax Credit | 115.00 | | 138.20 | | | |
| 8 | 346 01 | Motor Vehicle Pro Rate | 0.92 | 1.00 | 1.27 | 1.00 | 1.00 | 1.00 |
| 9 | 361 01 | Homestead Exemption Commission | -0.05 | 0.00 | -0.01 | 0.00 | 0.00 | 0.00 |
| 10 | 361 11 | Personal Property Tax Credit Commission | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | | | | | | | 0.00 |
| 12 | | *Subtotal of State Revenue* | *115.87* | *1.00* | *142.11* | *1.00* | *1.00* | *1.00* |
| 13 | | **INTERGOVERNMENTAL LOCAL** | | | | | | |
| 14 | 510 01 | Interest | 1,320.15 | 0.00 | 1,235.82 | 0.00 | 0.00 | 0.00 |
| 15 | 540 01 | Revenue Adjustment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | | | | | | | | |
| 17 | | *Subtotal of Local Revenue* | *1,320.15* | *0.00* | *1,235.82* | *0.00* | *0.00* | *0.00* |
| 18 | | **TOTAL REVENUES** | 1,436.02 | 1.00 | 1,377.93 | 1.00 | 1.00 | 1.00 |
| 19 | | **TRANSFERS** | | | | | | |
| 20 | | | | | | | | 0.00 |
| 21 | | | | | | | | |
| 22 | | *Subtotal of Transfers* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* | *0.00* |
| 23 | | **TOTAL BALANCE, REVENUE & TRANSFERS** | 26,035.31 | 26,756.16 | 28,133.09 | 28,979.77 | 28,979.77 | 28,979.77 |
| 24 | | **PROPERTY TAXES** | 719.85 | 1,000.00 | 845.68 | 276.39 | 576.39 | 576.39 |
| 25 | | **TOTAL REVENUE AVAILABLE** | 26,755.16 | 27,756.16 | 28,978.77 | 29,256.16 | 29,556.16 | 29,556.16 |
| 26 | | **LESS EXPENDITURES** | 0.00 | | 0.00 | | | |
| 27 | | **BALANCE FORWARD** | **26,755.16** | | **28,978.77** | | | |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| 276.39 | 576.39 | 576.39 |
| | | |
| 276.39 | 576.39 | 576.39 |

(1) Property Tax
(2) Estimated Loss - Pending Litigation (Sec. 13-508)
(3) Total Prop. Tax Requirement to Levy Summary Sch.

# 4025-FAIR BUILDING FUND-MCPHERSON CO

| | | | Code | Description |
|---|---|---|---|---|
| | | Fund | 4025 | FAIR BLDG |
| | | Function | 856 | **CO FAIR** |

| | Code No. | **FAIR BUILDING FUND**<br>**EXPENDITURES** | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Official's Estim 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|---|
| 1 | | **PERSONAL SERVICES** | | | | | | |
| 2 | | | | | | | | 0.00 |
| 3 | | TOTAL PERSONAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | | **OPERATING EXPENSES** | | | | | | |
| 5 | 2 8000 | Refund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | | | | | | | | |
| 7 | | TOTAL OPERATING EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8 | | **SUPPLIES AND MATERIALS** | | | | | | |
| 9 | | | | | | | | 0.00 |
| 10 | | TOTAL SUPPLIES AND MATERIALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | | **EQUIPMENT RENTAL** | | | | | | |
| 12 | | | | | | | | 0.00 |
| 13 | | TOTAL EQUIPMENT RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | | **CAPITAL OUTLAY** | | | | | | |
| 15 | 5 0221 | Fair Building | 0.00 | 27,756.16 | 0.00 | 29,256.16 | 29,556.16 | 29,556.16 |
| 16 | | | | | | | | |
| 17 | | TOTAL CAPITAL OUTLAY | 0.00 | 27,756.16 | 0.00 | 29,256.16 | 29,556.16 | 29,556.16 |
| 18 | | **TOTAL EXPENDITURES** | **0.00** | | **0.00** | | | |
| 19 | | **TOTAL BUDGET OF EXPENDITURES** | | 27,756.16 | | 29,256.16 | 29,556.16 | 29,556.16 |
| 20 | | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| 21 | | **TOTAL REQUIREMENTS** | | 27,756.16 | | 29,256.16 | 29,556.16 | 29,556.16 |

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year commencing July 1, 2025 and ending June 30, 2026.

Dated _____, 2025.

FAIR BUILDING FUND
Office, Activity or Function

_____
Signature of Officer