

**Provisional Budget for McPherson County**  
**For the Year January 1, 2026 through December 31, 2026**

**101 - General Fund-Expenditure Budget**

	Department	2026
111	Board of Commissioners	181,400
112	Contingency	150,000
120	Election	29,000
130	Judicial System	4,000
141	Auditor	155,900
142	Treasurer	159,000
151	State's Attorney	123,250
153	Court Appointed Attorney	16,500
161	Government Building	165,900
162	Direction of Equalization	180,700
163	Register of Deeds	148,200
165	Veteran Service Officer	41,850
166	Predatory Animan (GFP)	4,500
169	Unemployment	0
170	Global Info. System (GIS)	1,500
211	Sheriff	400,700
212	County Jail-Prisoner Care	35,000
213	Corner	5,300
221	Fire Protection	3,200
411	Support of Poor	1,200
419	NESDCAP Grow SD	3,000
421	County Nurse	0
424	Ambulance	35,000
441	Mentally Handicapped	13,000
442	Developmentally Disabled	2,160
444	Mental Health Center	3,500
525	Senior Citizens	7,000
611	County Extension	78,400
612	Soil Conservation	5,000
615	Weed Control	35,250
711	Planning & Zoning	6,100
712	NECOG	8,400
721	Tourism & Economic Dev.	0
911	Operating Transfers Out	415,850
<b>TOTAL APPROPRIATIONS</b>		<b>2,419,760</b>

**101 - General Fund-Revenue Budget**

	Cash Applied Balance	396,307
311	Current Property Tax Levy	1,751,200
	Other Taxes	19,100
320	License & Permits	10,000
330	Intergovernmental Revenue	213,700
340	Charges for Goods & Services	95,400
350	Fines and Forfeits	100
360	Misc. & Interest Revenue	58,700
370	Other Financing Sources	12,000
	Less 5 % (SDLC 7-21-18)	-127,356
	Less 25% To Cities	-9,391
<b>NET MEANS OF FINANCE</b>		<b>2,419,760</b>

**201 - County Road & Bridge Fund**

311	Highways, Road & Bridge	2,713,100
<b>Revenue:</b>		
	Cash Balance Applied	492,795
311	Current Property Tax Levy	354,250
	Other Taxes	4,050
320	Licenses and Permits	120,000
330	Intergovernmental Revenue	1,400,000
340	Charges for Goods & Services	86,000
360	Misc. & Interest Revenue	8,500
371	Transfer in from General Fund	290,300
374	Sale of Surplus Property	100,000
	Less 5% (SDLC 7-21-18)	-142,795
<b>NET MEANS OF FINANCE</b>		<b>2,713,100</b>

**207 - E911**

<b>225</b>	<b>E911</b>	<b>41,200</b>
Revenue:		
335	E911 Remittances	41,000
361	Earnings on Deposits	100
371	Operating Transfer In	100
<b>NET MEANS OF FINANCE</b>		<b>41,200</b>

**226 - Emergency Management**

<b>222</b>	<b>Emergency &amp; Disaster</b>	<b>51,150</b>
Revenue		
331	Federal Grants	10,000
334	State Grants	18,000
371	Operating Transfer In	23,150
<b>NET MEANS OF FINANCE</b>		<b>51,150</b>

**229 - Domestic Abuse**

<b>434</b>	<b>Domestic Abuse</b>	<b>1,000</b>
Revenue		
321	Marriage License	500
341	Divorce Fees	500
<b>NET MEANS OF FINANCE</b>		<b>1,000</b>

**237 - Eureka Joint Law**

<b>211</b>	<b>Eureka Joint Law</b>	<b>102,800</b>
Revenue		
	Cash Applied Balance	0
342	Eureka City	50,400
371	Operating Transfer In	52,400
<b>NET MEANS OF FINANCE</b>		<b>102,800</b>

**238 - Leola Joint Law**

<b>211</b>	<b>Leola Joint Law</b>	<b>100,400</b>
Revenue		
	Cash Applied Balance	0
342	Leola City	50,400
371	Operating Transfer In	50,000
<b>NET MEANS OF FINANCE</b>		<b>100,400</b>

**242 - Dissolved Township Fund**

<b>311</b>	<b>Dissolved Township Expenses</b>	<b>15,000</b>
Revenue		
	Cash Applied Balance	15,000
<b>NET MEANS OF FINANCE</b>		<b>15,000</b>

**248 - 24/7 Fund**

<b>212</b>	<b>Sobriety Fund</b>	<b>4,000</b>
Revenue		
	Cash Applied Balance	3,000
342	Testing Fees	1,000
<b>NET MEANS OF FINANCE</b>		<b>4,000</b>

**250 -Modernization & Preservation**

<b>163</b>	<b>M&amp;P</b>	<b>10,000</b>
Revenue		
	Cash Applied Balance	3,000
341	M&P Fees	7,000
<b>NET MEANS OF FINANCE</b>		<b>10,000</b>

**294 - Opioid Settlement**

<b>443</b>	<b>Opioid Settlement</b>	<b>1,100</b>
<b>911</b>	<b>Transfer Out</b>	<b>11,000</b>
Revenue		
361	Interest Earned	100
369	Opioid Settlement Payments	12,000
<b>NET MEANS OF FINANCE</b>		<b>12,100</b>

**295 - Rural Access Infrastructure**

<b>311</b>	<b>Rural Access Infrastructure</b>	<b>166,000</b>
Revenue		
	Cash Applied Balance	165,000
335	State Shared Revenue	0
361	Interest Earned	1,000
<b>NET MEANS OF FINANCE</b>		<b>166,000</b>