

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
TOTAL APPROPRIATIONS		2,419,760

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
NET MEANS OF FINANCE		2,419,760

201 - County Road & Bridge Fund

311	Highways, Road & Bridge	2,713,100
Revenue:		
	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
NET MEANS OF FINANCE		2,713,100

207 - E911

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

226 - Emergency Management

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

229 - Domestic Abuse

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

237 - Eureka Joint Law

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

238 - Leola Joint Law

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

242 - Dissolved Township Fund

311	Dissolved Township Expenses	15,000
Revenue		
	Cash Applied Balance	15,000
NET MEANS OF FINANCE		15,000

248 - 24/7 Fund

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

250 -Modernization & Preservation

163	M&P	10,000
Revenue		
	Cash Applied Balance	3,000
341	M&P Fees	7,000
NET MEANS OF FINANCE		10,000

294 - Opioid Settlement

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

295 - Rural Access Infrastructure

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