CERTIFICATE

2025

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Delmore Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	2,387	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	148,850	135,611	
Non-Budgeted Funds					
Special Machinery		6			
Totals		xxxxxx	151,237	135,611	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	26.285
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Rick Witte
McPherson County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Attest: 7-16, 2024
Hollie D. Mcelroy
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in

CPA Summary

Delmore Township
McPherson County

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	135,626	8,399	144	112	822	61
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	135,626	8,399	144	112	822	61

County Treas Motor Vehicle Estimate 8,399

County Treas Recreational Vehicle Estimate 144

County Treas 16/20M Vehicle Estimate 112

County Treas Commercial Vehicle Tax Estimate 822

County Treas Watercraft Tax Estimate 61

MVT Factor 0.06193

RVT Factor 0.00106

16/20M Factor 0.00083

Comm Veh Factor 0.00606

Watercraft Factor 0.00045

2025

Delmore Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Delmore Township
McPherson County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
JD Motor Grader	9/23/21	60 mo.	2.25	168,680	103,474	33,719	33,720
				Total	**103,474**	**33,719**	**33,720**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Delmore Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	4,071	4,071	1,962
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	385	400	425
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**385**	**400**	**425**
Resources Available:	**4,456**	**4,471**	**2,387**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	385	129	187
Equipment			
Buildings Maintenance			
Insurance		2,380	2,200
Cash Reserve (2025 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**385**	**2,509**	**2,387**
Unencumbered Cash Balance Dec 31	4,071	1,962	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,986	2,509	2,387
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,387
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Delmore Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	6,660	6,660	2,965
Receipts:			
Ad Valorem Tax	135,036	132,913	xxxxxxxxxxxxxx
Delinquent Tax	887	175	200
Motor Vehicle Tax	7,400	7,913	8,399
Recreational Vehicle Tax	139	254	144
16/20M Vehicle Tax	184	177	112
Commercial Vehicle Tax	797	887	822
Watercraft Tax		31	61
Special Highway/Gasoline Tax	3,170	3,100	3,195
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**147,613**	**145,450**	**12,933**
Resources Available:	**154,273**	**152,110**	**15,898**
Expenditures:			
Salaries & Wages	15,936	18,000	18,500
Employee Benefits	1,947	2,300	2,350
Road Maintenance	38,966	35,000	39,000
Road Materials	52,556	48,000	48,000
Equipment	33,342	40,645	35,400
Insurance	4,866	5,200	5,600
Cash Reserve (2025 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**147,613**	**149,145**	**148,850**
Unencumbered Cash Balance Dec 31	6,660	2,965	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	148,500	149,145	148,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,850
		Tax Required	132,952
	Delinquent Comp Rate:	2.0%	2,659
		Amount of 2024 Ad Valorem Tax	135,611

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	38,995
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	192
Other	
Resources Available:	39,187
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**39,187**

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Delmore Township
McPherson County
will meet on August 12, 2024 at 7:00 P.M. at 1815 24th Ave, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 1815 24th Ave, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	385		2,509		2,387		
Debt Service							
Library							
Road	147,613	26.595	149,145	26.337	148,850	135,611	26.281
Non-Budgeted Funds							
Special Machinery							
Totals	147,998	26.595	151,654	26.337	151,237	135,611	26.281
						*Revenue Neutral Rate***	*26.285*
Less: Transfers	0		0		0		
Net Expenditure	147,998		151,654		151,237		
Total Tax Levied	135,652		135,626		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,100,734		5,149,742		5,159,966		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		103,474		
Total	0		0		103,474		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Clifford Lawless
Township Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DELMORE TOWNSHIP, HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on July 16, 2024___.

(Seal)

Clifford Lawless
Clerk or Officer of Governing Body

Published in McPherson Sentinel
Jul 17, 2024

NOTICE OF BUDGET HEARING

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McPherson County

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	Prior Year Actual 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem	Proposed Estimated Tax Rate*
General	385		2,509		2,387		
Road	147,613	26.595	149,145	26.337	148,850	135,611	26.281
Special Machinery							
Totals	147,998	26.595	151,654	26.337	151,237	135,611	26.281
					*Revenue Neutral Rate***		*26.285*
Less: Transfers	0		0		0		
Net Expenditure	147,998		151,654		151,237		
Total Tax Levied	135,652		135,625		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,100,734		5,149,742		5,159,966		

*Tax rates are expressed in mills.

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

Clifford Lawless, Township Treasurer

2468210