CERTIFICATE 2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Lone Tree 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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	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	2,000	1,897	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	181,050	153,037	
Noxious Weed		7			
Special Machinery		6			
Totals		xxxxxx	183,050	154,934	18.067
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					84,706,72
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	18.312
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 8-7-2025
Hollie A. Kilroy
County Clerk

Governing Body

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

CPA Summary

Lone Tree Township
McPherson County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	654	64	1	1	19	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	151,874	15,010	291	225	4,349	30
Noxious Weed	2,508	248	5	4	72	1
	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	155,036	15,322	297	230	4,440	31

County Treas Motor Vehicle Estimate 15,322

County Treas Recreational Vehicle Estimate 297

County Treas 16/20M Vehicle Estimate 230

County Treas Commercial Vehicle Tax Estimate 4,440

County Treas Watercraft Tax Estimate 31

MVT Factor 0.09883

RVT Factor 0.00192

16/20M Factor 0.00148

Comm Veh Factor 0.02864

Watercraft Factor 0.00020

2026

Lone Tree Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	21,000	-	-	KSA 68-141g
	Total	21,000	0	0	
	Adjustments*				
	Adjusted Totals	21,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Lone Tree Township
McPherson County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Lone Tree Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	922	903	55
Receipts:			
Ad Valorem Tax	1,451	641	xxxxxxxxxxxxxx
Delinquent Tax	15	0	0
Motor Vehicle Tax	77	160	64
Recreational Vehicle Tax	2	3	1
16/20 M Vehicle Tax		2	1
Commercial Vehicle Tax	24	46	19
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,569**	**852**	**85**
Resources Available:	**2,491**	**1,755**	**140**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	216	150	150
Equipment			
Buildings Maintenance			
Insurance	684	550	850
Accounting	688	1,000	1,000
Cash Reserve (2026 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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**1,588**	**1,700**	**2,000**
Unencumbered Cash Balance Dec 31	903	55	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,600	1,750	2,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,000
		Tax Required	1,860
	Delinquent Comp Rate:	2.0%	37
		Amount of 2025 Ad Valorem Tax	1,897

CPA Summary

Lone Tree Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	19,511	16,289	5,819
Receipts:			
Ad Valorem Tax	123,405	148,837	xxxxxxxxxxxxxx
Delinquent Tax	2,153	775	700
Motor Vehicle Tax	13,751	13,555	15,010
Recreational Vehicle Tax	260	292	291
16/20M Vehicle Tax	155	149	225
Commercial Vehicle Tax	3,539	3,945	4,349
Watercraft Tax		37	30
Special Highway/Gasoline Tax	4,545	4,540	4,500
Culvert Reimb	231		
Interest on Idle Funds	244	150	90
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**148,283**	**172,280**	**25,195**
Resources Available:	**167,794**	**188,569**	**31,014**
Expenditures:			
Salaries & Wages	14,626	19,000	20,000
Employee Benefits	5,000	5,000	5,000
Road Maintenance	27,186	26,000	26,000
Road Materials	66,966	75,000	75,800
Equipment		40,000	38,500
Board Per Diem	10,177	10,000	8,000
Insurance	6,550	7,750	7,750
Cash Reserve (2026 column)			
Transfer to Special Machinery	21,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure:			
Total Expenditures	**151,505**	**182,750**	**181,050**
Unencumbered Cash Balance Dec 31	16,289	5,819	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	155,750	182,750	181,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	181,050
		Tax Required	150,036
	Delinquent Comp Rate:	2.0%	3,001
		Amount of 2025 Ad Valorem Tax	153,037

Special Machinery

K.S.A. 68-141g	2024 Actual Year
Unencumbered Cash Balance, Jan 1	95,660
Transfers from:	
Road Fund	21,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	395
Other	
Resources Available:	117,055
Total Expenditures	
Unencumbered Cash Balance, Dec 31	117,055

CPA Summary

Lone Tree Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	477	1,175	951
Receipts:			
Ad Valorem Tax	2,834	2,458	xxxxxxxxxxxxxx
Delinquent Tax	19	0	0
Motor Vehicle Tax	52	311	248
Recreational Vehicle Tax	1	7	5
16/20 M Vehicle Tax	3	3	4
Commercial Vehicle Tax	1	91	72
Watercraft Tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,910	2,871	**330**
Resources Available:	3,387	4,046	**1,281**
Expenditures:			
Personnel	2,121	2,945	
Emp Ben.	70	100	
Chemicals	21	50	
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	2,212	3,095	**0**
Unencumbered Cash Balance Dec 31	1,175	951	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,095	3,095	0
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	**0**
Resources Available:	0	0	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Lone Tree Township
McPherson County
will meet on August 7, 2025 at 7:00 P.M. at 2024 Eisenhower Rd, 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 2024 Eisenhower Rd, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,588	0.192	1,700	0.082	2,000	1,897	0.224
Debt Service							
Library							
Road	151,505	16.331	182,750	18.858	181,050	153,037	18.073
Noxious Weed	2,212	0.375	3,095	0.312			
Special Machinery							
Totals	155,305	16.898	187,545	19.252	183,050	154,934	18.297
						*Revenue Neutral Rate***	*18.312*
Less: Transfers	21,000		0		0		
Net Expenditure	134,305		187,545		183,050		
Total Tax Levied	130,468		155,036		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,726,605		8,053,559		8,467,561		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

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

Matthew Goering
Township Treasurer

NOTICE OF BUDGET HEARING 2026

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Lone Tree Township

McPherson County

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BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem	Proposed Estimated Tax Rate*
General	1,588	0.192	1,700	0.082	2,000	1,897	0.224
Road	151,505	16.331	182,750	18.858	181,050	153,037	18.073
Noxious Weed	2,212	0.375	3,095	0.312			
Special Machinery							
Totals	155,305	16.898	187,545	19.252	183,050	154,934	18.297
						*Revenue Neutral Rate***	*18.312*
Less: Transfers	21,000		0		0		
Net Expenditure	134,305		187,545		183,050		
Total Tax Levied	130,468		155,036		xxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,726,605		8,053,559		8,467,561		

*Tax rates are expressed in mills.

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

Matthew Goering, Township Treasurer

Published in McPherson Sentinel July 23, 2025.

3680850

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

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

Publication Dates:

- Jul 23, 2025

Advertising Fee: $81.51

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH296389
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 07/24/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Lone Tree**

HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

_____ Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is: _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

_____

__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, 2025.

WITNESS my hand and official seal on 7/18, 2025

(Seal)

Rick Watts Co Admin
Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

X	• Certificate Page (signed by governing body)
X	• Allocation of MV, RV, 16/20M, commercial and watercraft tax estimates
X	• Schedule of Transfers
X	• Statement of Indebtedness
X	• Statement of Lease Purchase
N/A	• Library Grant Page (if applicable)
X	• All Applicable Fund Pages
X	• Published Notice of Budget Hearing
N/A	• Published Notice of RNR Hearing (if applicable)
N/A	• Neighborhood Revitalization (if applicable)
N/A	• TIF (if applicable)
N/A	• Resolution to exceed RNR approved by governing body (if applicable)
N/A	• Certified Roll Call Vote on resolution to exceed RNR (if applicable)

Lone Tree

Road	68-518c	6	181,050	153,037	18.067
Noxious Weed		7			
Special Machinery		6			
Totals		xxxxxx	183,050	154,934	18.291

Budget Hearing Notice	8
Combined Rate and Budget Hearing Notice	
Rate Hearing Notice	
Neighborhood Revitalization Rebate	

County Clerk's Use Only
8,470,672
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	18.312
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 2025

County Clerk

Governing Body

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

CPA Summary