2025

CERTIFICATE

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 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	1,750	654	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	182,750	151,874	
Noxious Weed	2-1318	6	3,095	2,508	
Non-Budgeted Funds					
Special Machinery		7			
Totals		xxxxxx	187,595	155,036	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	16.271
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Attest: 7-16 2024
Hollie D. Maloney
County Clerk

Charles Reedger
Kelsey C
Kelsey D Mauk

Governing Body

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

CPA Summary

Lone Tree 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	1,481	160	3	2	46	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	126,090	13,555	292	149	3,945	37
Noxious Weed	2,897	311	7	3	91	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	130,468	14,026	302	154	4,082	38

County Treas Motor Vehicle Estimate 14,026

County Treas Recreational Vehicle Estimate 302

County Treas 16/20M Vehicle Estimate 154

County Treas Commercial Vehicle Tax Estimate 4,082

County Treas Watercraft Tax Estimate 38

MVT Factor 0.10751

RVT Factor 0.00231

16/20M Factor 0.00118

Comm Veh Factor 0.03129

Watercraft Factor 0.00029

2025

Lone Tree 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	25,000	-	-	KSA 68-141g
	Total	25,000	0	0	
	Adjustments*				
	Adjusted Totals	25,000	0	0	

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

Lone Tree 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
				Total	**0**	**0**	**0**

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

Lone Tree 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	681	922	898
Receipts:			
Ad Valorem Tax	846	1,451	xxxxxxxxxxxxxx
Delinquent Tax	11	0	0
Motor Vehicle Tax	58	89	160
Recreational Vehicle Tax	2	3	3
16/20 M Vehicle Tax		2	2
Commercial Vehicle Tax	9	30	46
Watercraft Tax		1	0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**926**	**1,576**	**211**
Resources Available:	**1,607**	**2,498**	**1,109**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance			
Insurance	529	400	550
Accounting		1,050	1,050
Publications	156	150	150
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	**685**	**1,600**	**1,750**
Unencumbered Cash Balance Dec 31	922	898	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,850	1,600	1,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,750
		Tax Required	641
	Delinquent Comp Rate:	2.0%	13
		Amount of 2024 Ad Valorem Tax	654

CPA Summary

Lone Tree Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	2,340	476	223
Receipts:			
Ad Valorem Tax		2,839	xxxxxxxxxxxxxx
Delinquent Tax	28	3	
Motor Vehicle Tax	273		311
Recreational Vehicle Tax	6		7
16/20 M Vehicle Tax	5		3
Commercial Vehicle Tax	87		91
Watercraft Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**399**	**2,842**	**413**
Resources Available:	**2,739**	**3,318**	**636**
Expenditures:			
Personnel	2,241	950	950
Contractual		2,100	2,100
Commodities	22	45	45
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**2,263**	**3,095**	**3,095**
Unencumbered Cash Balance Dec 31	476	223	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,460	3,095	3,095
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,095
		Tax Required	2,459
	Delinquent Comp Rate:	2.0%	49
		Amount of 2024 Ad Valorem Tax	2,508

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

Lone Tree 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	18,021	19,511	10,561
Receipts:			
Ad Valorem Tax	122,459	123,568	xxxxxxxxxxxxxx
Delinquent Tax	1,621	750	775
Motor Vehicle Tax	13,988	12,871	13,555
Recreational Vehicle Tax	314	395	292
16/20M Vehicle Tax	225	244	149
Commercial Vehicle Tax	4,403	4,361	3,945
Watercraft Tax		76	37
Special Highway/Gasoline Tax	4,530	4,535	4,540
Refund	1,000		
Interest on Idle Funds	216		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**148,756**	**146,800**	**23,293**
Resources Available:	**166,777**	**166,311**	**33,854**
Expenditures:			
Salaries & Wages	21,867	19,000	19,000
Employee Benefits	3,516	4,000	4,000
Road Maintenance	22,212	23,000	26,000
Road Materials	60,403	75,000	75,000
Equipment	7,933	27,700	27,700
Insurance	6,335	7,050	7,050
			24,000
Cash Reserve (2025 column)			
Transfer to Special Machinery	25,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**147,266**	**155,750**	**182,750**
Unencumbered Cash Balance Dec 31	19,511	10,561	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	153,800	155,750	182,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	182,750
		Tax Required	148,896
	Delinquent Comp Rate:	2.0%	2,978
		Amount of 2024 Ad Valorem Tax	151,874

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	70,343
Transfers from:	
Road Fund	25,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	318
Other	
Resources Available:	95,661
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**95,661**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Lone Tree Township
McPherson County
will meet on September 5, 2024 at 7:00 PM at 2015 Comanche Rd, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 2015 Comanche Rd, 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	685	0.116	1,600	0.192	1,750	654	0.081
Debt Service							
Library							
Road	147,266	16.791	155,750	16.331	182,750	151,874	18.925
Noxious Weed	2,263		3,095	0.375	3,095	2,508	0.313
Non-Budgeted Funds							
Special Machinery							
Totals	150,214	16.907	160,445	16.898	187,595	155,036	19.319
						*Revenue Neutral Rate***	*16.271*
Less: Transfers	25,000		0		0		
Net Expenditure	125,214		160,445		187,595		
Total Tax Levied	124,997		130,468		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,393,091		7,726,605		8,025,189		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
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 Revenue Neutral Rate Intent

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

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 19.319. The date of our hearing is September 5, 2024 at 7:00 PM and will be held at 2015 Comanche Rd, Galva, Kansas.

_____ 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, 20___.

WITNESS my hand and official seal on 7-3, 2024

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2024 - 01

A RESOLUTION OF THE LONE TREE TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lone Tree Township was calculated as 16.271 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the McPherson Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing onSeptember 5, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Lone Tree Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LONE TREE TOWNSHIP:

The Lone Tree Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.271 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 5th day of September 2024 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Lone Tree Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate Held on September 5, 2024.
Resolution No. 2024 - 01

Governing Body Member	Yes	No	No Vote
Matthew Goering	X		
Charles Redger	✓		
Rolan Unruh	✓		
Total	3		

Certified:

Rolan A Unruh

Published in McPherson Sentinel
Aug 21, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lone Tree Township

McPherson County

will meet on September 5, 2024 at 7:00 PM at 2015 Comanche Rd, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 2015 Comanche Rd, 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	Proposed Estimated Tax Rate*
General	685	0.116	1,600	0.192	1,750	654	0.081
Road	147,266	16.791	155,750	16.331	182,750	151,874	18.925
Noxious Weed	2,263		3,095	0.375	3,095	2,508	0.313
Totals	150,214	16.907	160,445	16.898	187,595	155,036	19.319
						*Revenue Neutral Rate***	*16.271*
Less: Transfers	25,000		0		0		
Net Expenditure	125,214		160,445		187,595		
Total Tax Levied	124,997		130,468		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,393,091		7,726,605		8,025,189		

*Tax rates are expressed in mills.

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

Matthew Goering Township Treasurer

2534320