CERTIFICATE 2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Little Valley 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
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Special Machinery		6			
Totals		xxxxxx	164,525	144,130	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.375
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Attest: 9-16, 2025
Debbie D. Mellroy
County Clerk

Michelle Lafferty
Jim Mutti
Governing Body

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

CPA Summary

Little Valley 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	1,530	124	6	3	19	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	133,735	10,852	484	223	1,628	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	135,265	10,976	490	226	1,647	62

County Treas Motor Vehicle Estimate 10,976

County Treas Recreational Vehicle Estimate 490

County Treas 16/20M Vehicle Estimate 226

County Treas Commercial Vehicle Tax Estimate 1,647

County Treas Watercraft Tax Estimate 62

MVT Factor 0.08114

RVT Factor 0.00362

16/20M Factor 0.00167

Comm Veh Factor 0.01218

Watercraft Factor 0.00046

2026

Little Valley 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	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Little Valley 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.

Little Valley 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	162	146	102
Receipts:			
Ad Valorem Tax	1,575	1,499	xxxxxxxxxxxxxx
Delinquent Tax	39	10	10
Motor Vehicle Tax	142	121	124
Recreational Vehicle Tax	6	6	6
16/20 M Vehicle Tax	4	3	3
Commercial Vehicle Tax	21	16	19
Watercraft Tax		1	1
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,787**	**1,656**	**163**
Resources Available:	**1,949**	**1,802**	**265**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	141	250	200
Equipment			
Buildings Maintenance	1,062	900	1,100
Insurance			
Contractual	600	550	650
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 Expenditures			
Total Expenditures	**1,803**	**1,700**	**1,950**
Unencumbered Cash Balance Dec 31	146	102	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,850	1,700	1,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,950
		Tax Required	1,685
	Delinquent Comp Rate:	2.0%	34
		Amount of 2025 Ad Valorem Tax	1,719

CPA Summary

Little Valley 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	12,128	8,608	4,608
Receipts:			
Ad Valorem Tax	132,254	131,060	xxxxxxxxxxxxx
Delinquent Tax	2,921	900	1,000
Motor Vehicle Tax	10,389	10,204	10,852
Recreational Vehicle Tax	422	496	484
16/20M Vehicle Tax	266	251	223
Commercial Vehicle Tax	1,552	1,383	1,628
Watercraft Tax		82	61
Special Highway/Gasoline Tax	4,128	4,124	4,100
Dividend	118		
Surplus Property	5,085		
Interest on Idle Funds	248	300	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**157,383**	**148,800**	**18,348**
Resources Available:	**169,511**	**157,408**	**22,956**
Expenditures:			
Salaries & Wages	39,692	40,000	41,000
Employee Benefits	7,277	6,000	8,000
Road Maintenance	29,006	32,000	32,000
Road Materials	71,212	28,000	45,000
Equipment		25,800	6,275
Contractual		6,000	14,800
Insurance	10,184	11,000	11,500
Per Diem Wages	3,532	4,000	4,000
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**160,903**	**152,800**	**162,575**
Unencumbered Cash Balance Dec 31	8,608	4,608	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	160,903	152,800	162,575
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,575
		Tax Required	139,619
	Delinquent Comp Rate:	2.0%	2,792
		Amount of 2025 Ad Valorem Tax	142,411

Special Machinery

K.S.A. 68-141g	2024 Actual Year
Unencumbered Cash Balance, Jan 1	152,988
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	152,988
Total Expenditures	48,245
Unencumbered Cash Balance, Dec 31	**104,743**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Little Valley Township
McPherson County
will meet on September 4, 2025 at 7:00 P.M. at 399 Chisholm Rd, Inman, 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 399 Chisholm Rd, Inman, 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	1,803	0.179	1,700	0.177	1,950	1,719	0.195
Debt Service							
Library							
Road	160,903	15.033	152,800	15.449	162,575	142,411	16.185
Special Machinery	48,245						
Totals	210,951	15.212	154,500	15.626	164,525	144,130	16.380
						*Revenue Neutral Rate***	*15.375*
Less: Transfers	0		0		0		
Net Expenditure	210,951		154,500		164,525		
Total Tax Levied	135,381		135,265		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,904,607		8,656,763		8,798,805		
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*

Michelle Lafferty
Township Treasurer

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Debt Service							
Library							
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Special Machinery	48,245						
Totals	210,951	15.212	154,500	15.626	164,525	144,130	16.380
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Net Expenditure	210,951		154,500		164,525		
Total Tax Levied	135,381		135,265		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,904,607		8,656,763		8,798,805		
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*

Michelle Lafferty
Township Treasurer

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Little Valley Township
will meet on September 4, 2025 at 7:00 P.M. at 399 Chisholm Rd, Inman, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
McPherson County

Revenue Neutral Rate*	15.375	Proposed Tax Rate	16.380

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

The governing body of

Little Valley Township

McPherson County

will meet on September 4, 2025 at 7:00 P.M. at 399 Chisholm Rd, Inman, 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 399 Chisholm Rd, Inman, KS and will be available at this hearing.

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Road	160,903	15.033	152,800	15.449	162,575	142,411	16.185
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Totals	210,951	15.212	154,500	15.626	164,525	144,130	16.380
						*Revenue Neutral Rate***	*15.375*
Less: Transfers	0		0		0		
Net Expenditure	210,951		154,500		164,525		
Total Tax Levied	135,381		135,265		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,904,607		8,656,763		8,798,805		

*Tax rates are expressed in mills.

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

Michelle Lafferty, Township Treasurer

Published in McPherson Sentinel August 6, 2025.

3708430

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, 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:
- Aug 6, 2025

Advertising Fee: $70.64

Edmar Corachia

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/07/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Little Valley**

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

X Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: 16.380

Our proposed ad valorem tax (dollar amount) is: $ 144,130

The date of our hearing is: 9-4-2025

The time of our hearing is: 7:00 P.M.

The location of our hearing is: 399 Chisholm Rd
Inman, KS

____ 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 Witt, 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.

Resolution No. 2025 - 01

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

WHEREAS, the Revenue Neutral Rate for the Little Valley Township was calculated as 15.375 mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on Septembe 4, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Little Valley 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 LITTLE VALLEY TOWNSHIP:

The Little Valley Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 15.375mills.

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 4th day of September 2025 and SIGNED by the Governing Body.

Michelle Lafferty

Jan. T Mark

Jim Swisher

Attested:

_____

Roll Call Vote

A Roll Call Vote of the Little Valley Township To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 4, 2025
Resolution No. 2025 - 01

Governing Body Member	Yes	No	No Vote
Michelle Lafferty	✓		
Jim Swisher	✓		
Jim Meeks	✓		
TOTAL			

Certified:
Michelle Lafferty

State of Kansas
Township

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Little Valley 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.

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Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
8,811,646
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.375
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Attest: 9-4 2025
Hallie D. Kelsey
County Clerk

Michelle Lafferty
Jim Mutti

Governing Body

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

CPA Summary