

2024

**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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

			2024 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Alloc of MVT, RVT, and 16/20M Vehicles		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	1,600	1,481	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	155,750	126,090	
Weeds		7	3,095	2,897	
		7			
Special Machinery		6			
<b>Totals</b>		xxxxxx	160,445	130,468	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 16.191

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

*(Signature)*  
\_\_\_\_\_

Attest: 7-18-2023  
*(Signature)*  
County Clerk

Governing Body

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

CPA Summary

Lone Tree Township  
McPherson County

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	856	89	3	2	30	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	124,141	12,871	395	244	4,361	76
Weeds	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
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	124,997	12,960	398	246	4,391	77

County Treas Motor Vehicle Estimate 12,960

County Treas Recreational Vehicle Estimate 398

County Treas 16/20M Vehicle Estimate 246

County Treas Commercial Vehicle Tax Estimate 4,391

County Treas Watercraft Tax Estimate 77

MVT Factor 0.10368

RV Factor 0.00318

16/20M Factor 0.00197

Comm Veh Factor 0.03513

Watercraft Factor 0.00062

2024

Lone Tree Township

**Schedule of Transfers**

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	20,000	-	-	KSA 68-141g
	Total	20,000	0	0	
	Adjustments*				
	Adjusted Totals	20,000	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.



Lone Tree Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	1,803	1,029	23
Receipts:			
Ad Valorem Tax		839	XXXXXXXXXXXXXXXXXX
Delinquent Tax	29	5	
Motor Vehicle Tax	210		89
Recreational Vehicle Tax	6		3
16/20 M Vehicle Tax	5		2
Commercial Vehicle Tax	70		30
Watercraft Tax			1
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>320</b>	<b>844</b>	<b>125</b>
<b>Resources Available:</b>	<b>2,123</b>	<b>1,873</b>	<b>148</b>
Expenditures:			
Officers Pay			
Salaries & Wages	885		
Employee Benefits			
Supplies	209	250	
Equipment			
Buildings Maintenance			
Insurance		400	400
Accounting		1,200	1,200
Cash Forward (2024 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			
<b>Total Expenditures</b>	<b>1,094</b>	<b>1,850</b>	<b>1,600</b>
Unencumbered Cash Balance Dec 31	1,029	23	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	1,094	1,850	1,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,600
		Tax Required	1,452
Delinquent Comp Rate:	2.0%		29
	Amount of 2023 Ad Valorem Tax		1,481

CPA Summary

Lone Tree Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	14,968	17,674	8,085
Receipts:			
Ad Valorem Tax	121,330	121,658	xxxxxxxxxxxxxxxx
Delinquent Tax	2,669	700	750
Motor Vehicle Tax	11,698	13,097	12,871
Recreational Vehicle Tax	353	363	395
16/20M Vehicle Tax	345	286	244
Commercial Vehicle Tax	3,560	3,938	4,361
Watercraft Tax		69	76
Special Highway/Gasoline Tax	5,783	4,100	5,350
Culvert Reimb	1,353		
Interest on Idle Funds	81		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>147,172</b>	<b>144,211</b>	<b>24,047</b>
<b>Resources Available:</b>	<b>162,140</b>	<b>161,885</b>	<b>32,132</b>
Expenditures:			
Salaries & Wages	18,641	18,000	19,000
Employee Benefits	3,605	3,000	4,000
Road Maintenance	21,238	25,000	23,000
Road Materials	73,946	56,800	75,000
Equipment		45,000	27,700
Insurance	6,688	6,000	7,050
Cash Forward (2024 column)			
Transfer to Special Machinery	20,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous	348		
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>144,466</b>	<b>153,800</b>	<b>155,750</b>
Unencumbered Cash Balance Dec 31	17,674	8,085	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	145,200	153,800	155,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,750
		Tax Required	123,618
Delinquent Comp Rate:		2.0%	2,472
Amount of 2023 Ad Valorem Tax			126,090

**Special Machinery**

K.S.A. 68-141g	2022 Actual Year
Unencumbered Cash Balance, Jan 1	50,238
Transfers from:	
Road Fund	20,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	105
Other	
<b>Resources Available:</b>	<b>70,343</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>70,343</b>

<b>CPA Summary</b>

Lone Tree Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Weeds</b>			
Unencumbered Cash Balance January 1	2,521	2,340	247
Receipts:			
Ad Valorem Tax	2,444	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	45	10	8
Motor Vehicle Tax	199	264	0
Recreational Vehicle Tax	6	7	0
16/20 M Vehicle Tax	6	6	0
Commercial Vehicle Tax	61	79	0
Watercraft Tax		1	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,761</b>	<b>367</b>	<b>8</b>
<b>Resources Available:</b>	<b>5,282</b>	<b>2,707</b>	<b>255</b>
Expenditures:			
Personnel	893	900	950
Contractual	2,027	1,520	2,100
Commodities	22	40	45
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>2,942</b>	<b>2,460</b>	<b>3,095</b>
Unencumbered Cash Balance Dec 31	2,340	247	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	3,100	2,460	3,095
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 2.0%			
Amount of 2023 Ad Valorem Tax			

Adopted Budget

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
0			
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
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			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 2.0%			
Amount of 2023 Ad Valorem Tax			

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 August 29, 2023 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, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 2024 Eisenhower Rd, Galva, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,094		1,850	0.116	1,600	1,481	0.192
Debt Service							
Library							
Road	144,466	16.927	153,800	16.791	155,750	126,090	16.331
Weeds	2,942	0.341	2,460		3,095	2,897	0.375
Special Machinery							
<b>Totals</b>	<b>148,502</b>	<b>17.268</b>	<b>158,110</b>	<b>16.907</b>	<b>160,445</b>	<b>130,468</b>	<b>16.898</b>
					<i>Revenue Neutral Rate**</i>		<i>16.191</i>
Less: Transfers	20,000		0		0		
Net Expenditure	128,502		158,110		160,445		
Total Tax Levied	125,021		124,997		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,239,977		7,393,091		7,720,919		
Outstanding Indebtedness,							
Jan 1	2021		2022		2023		
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



Total =

2024 Budget Information

	Tax Entity	Exceeded RNR	Publication Date	Hearing Date
a	DD #1	NA	7/11	7/31
c	DD #2	NA	7/11	7/31
s	DD #3	NA	7/11	7/31
	County Budget	No	7/26	8/14
	FD 1 & Amb	No	7/26	8/14
	FD 2 & Amb ✓	YES	8/16	8/28
	FD 3	No	7/26	8/14
	FD 4 ✓	YES	8/16	8/28
	FD 5	No	7/26	8/14
	FD 6	No	7/26	8/14
	FD 7	No	7/26	8/14
	FD 8	No	7/26	8/14
	FD 9	No	7/26	8/14
	FD 10 ✓	YES	8/16	8/28
	Empire Cem	No	7/5	7/24
	Inman Cem ✓	YES	8/30	9/13
X	Marq Cem	No	Marquette	8/2
	Marq Library	No	Marquette	8/2
	Marq Rec Dist	No	Marquette	10/10
	<b>TOWNSHIPS</b>			
	Battle Hill	YES	8/23	9/5
	Bonaville	No	Lindsborg	8/1
	Canton	No	7/19	8/1
	Castle	No	7/26	8/12
	Delmore	No	8/2	8/14
	Empire ✓	YES	8/30	9/13
	Groveland	No	7/26	8/15
	Gypsum Creek ✓	YES	8/30	9/11
	Harper	No	7/19	8/7
	Hayes	No	7/19	8/8
	Jackson	No	7/19	8/8
	King City	No	7/12	7/27
	Little Valley ✓	No	7/5	7/26
	Lone Tree	YES	8/16	8/29
	Marquette	No	Marquette	8/14
	McPherson ✓	YES	8/23	9/7
	Meridian ✓	No	7/26	8/31
	Mound	YES	8/30	9/11
	New Gottland ✓	No	7/19	8/7
	Smoky Hill	No	Lindsborg	8/10
	S. Sharps Creek	No	7/19	8/9
	Spring Valley ✓	No	7/19	8/2
	Superior ✓	YES	8/23	9/7
	Turkey Creek	No	7/26	8/11
	Union	No	Lindsborg	8/8

**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;**



Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 16.898. The date of our hearing is 8-29-23 at 7:00 AM/PM and will be held at 2024 Eisenhower Rd in 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, 2025.~~

WITNESS my hand and official seal on 7-18, 2023.



(Seal)

A handwritten signature in cursive script, appearing to read "J. W. Wether", written over a horizontal line.

Clerk or Officer of 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.

**MCPHERSON SENTINEL**  
**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1298110

STATE OF KANSAS  
SS.  
COUNTY OF MCPHERSON

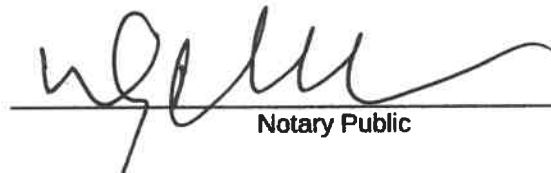
I, Dawn Schnepf, as publisher/agent of  
**MCPHERSON SENTINEL**  
of McPherson County, State of Kansas, state that this  
newspaper is a qualified newspaper, published and of  
general circulation in said county, was published in  
regular edition of said paper, and that the notice of which  
the annexed is a copy was published on the following  
date(s):.

08/16/2023

  
Agent Signature

Subscribed and sworn to before me this

17<sup>th</sup> day of August, A.D. 2023

  
Notary Public

Advertising Fee: \$72.77



Published in McPherson Sentinel  
 Aug 16, 2023

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

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**Lone Tree Township**  
**McPherson County**

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Road	144,466	16.927	153,800	16.791	155,750	126,090	16.331
Weeds	2,942	0.341	2,460		3,095	2,897	0.375
<b>Totals</b>	<b>148,502</b>	<b>17.268</b>	<b>158,110</b>	<b>16.907</b>	<b>160,445</b>	<b>130,468</b>	<b>16.898</b>
						<i>Revenue Neutral Rate**</i>	<i>16.191</i>
Less: Transfers	20,000		0		0		
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Total Tax Levied	125,021		124,997		XXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	7,239,977		7,393,091		7,720,919		

\*Tax rates are expressed in mills.  
 \*\*Revenue Neutral Rate as defined by KSA 79-2988  
 Matthew Goering, Township Treasurer

1298110

## 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 29th of August 2023.  
Resolution No. 2023 - 01

Governing Body Member	Yes	No	No Vote
Matthew Goering	X		
Charles W. Redger	X		
Rolan D. Unruh	X		
Total	3		

Certified:

 \_\_\_\_\_

**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 16.191 mills by the McPherson County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 29, 2023 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 16.191 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 29th day of August 2023 and **SIGNED** by the Governing Body.

*Charles Rodger*  
\_\_\_\_\_  
*Matthew C. [unclear]*  
\_\_\_\_\_  
*Adam D. [unclear]*  
\_\_\_\_\_

Attested:

*Charles Rodger*  
\_\_\_\_\_