2025

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 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	1,700	1,530	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	152,800	133,735	
Non-Budgeted Funds					
Special Machinery		6			
Totals		xxxxxx	154,500	135,265	
Budget Hearing Notice					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	15.668
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
Debbie D. Mellor
County Clerk

Jim Meeks
Michelle Lafferty

Governing Body

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

CPA Summary

Little Valley 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	1,590	121	6	3	16	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	133,791	10,204	496	251	1,383	82
	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	135,381	10,325	502	254	1,399	83

County Treas Motor Vehicle Estimate 10,325

County Treas Recreational Vehicle Estimate 502

County Treas 16/20M Vehicle Estimate 254

County Treas Commercial Vehicle Tax Estimate 1,399

County Treas Watercraft Tax Estimate 83

MVT Factor 0.07627

RVT Factor 0.00371

16/20M Factor 0.00188

Comm Veh Factor 0.01033

Watercraft Factor 0.00061

2025

Little Valley 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	17,985	-	-	KSA 68-141g
	Total	17,985	0	0	
	Adjustments*				
	Adjusted Totals	17,985	0	0	

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

Little Valley 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.

Little Valley 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	141	163	43
Receipts:			
Ad Valorem Tax	1,811	1,558	xxxxxxxxxxxxxx
Delinquent Tax	38	7	10
Motor Vehicle Tax	133	137	121
Recreational Vehicle Tax	7	7	6
16/20 M Vehicle Tax	5	5	3
Commercial Vehicle Tax	20	14	16
Watercraft Tax		2	1
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,014**	**1,730**	**157**
Resources Available:	**2,155**	**1,893**	**200**
Expenditures:			
Officers Pay		900	
Salaries & Wages			
Employee Benefits			
Supplies	510	200	250
Equipment			
Buildings Maintenance	932	750	900
Insurance			
Contract	550		550
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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,992**	**1,850**	**1,700**
Unencumbered Cash Balance Dec 31	163	43	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,000	1,850	1,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,700
		Tax Required	1,500
	Delinquent Comp Rate:	2.0%	30
		Amount of 2024 Ad Valorem Tax	1,530

CPA Summary

Little Valley 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	8,804	12,128	3,947
Receipts:			
Ad Valorem Tax	131,583	131,115	xxxxxxxxxxxxxx
Delinquent Tax	2,940	850	900
Motor Vehicle Tax	9,636	9,920	10,204
Recreational Vehicle Tax	498	483	496
16/20M Vehicle Tax	372	393	251
Commercial Vehicle Tax	1,463	987	1,383
Watercraft Tax		121	82
Special Highway/Gasoline Tax	4,114	3,300	4,124
Interest on Idle Funds	469	350	300
Neighborhood Revitalization Rebate			0
Miscellaneous	49		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**151,124**	**147,519**	**17,740**
Resources Available:	**159,928**	**159,647**	**21,687**
Expenditures:			
Salaries & Wages	34,005	45,000	40,000
Employee Benefits	5,440	3,000	6,000
Road Maintenance	29,127	36,500	32,000
Road Materials	24,183	54,700	28,000
Equipment	17,300	5,000	25,800
Contractual	9,117	11,500	10,000
Insurance	10,643		11,000
Cash Reserve (2025 column)			
Transfer to Special Machinery	17,985		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**147,800**	**155,700**	**152,800**
Unencumbered Cash Balance Dec 31	12,128	3,947	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	147,800	155,700	152,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,800
		Tax Required	131,113
	Delinquent Comp Rate:	2.0%	2,622
		Amount of 2024 Ad Valorem Tax	133,735

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	135,003
Transfers from:	
Road Fund	17,985
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	152,988
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**152,988**

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Little Valley Township
McPherson County
will meet on August 15, 2024 at 7:30 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 and the amount of ad valorem tax. Detailed budget information is available at 399 Chisholm Rd, Inman, 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	1,992	0.205	1,850	0.179	1,700	1,530	0.177
Debt Service							
Library							
Road	147,800	14.897	155,700	15.033	152,800	133,735	15.468
Non-Budgeted Funds							
Special Machinery							
Totals	149,792	15.102	157,550	15.212	154,500	135,265	15.645
						*Revenue Neutral Rate***	*15.668*
Less: Transfers	17,985		0		0		
Net Expenditure	131,807		157,550		154,500		
Total Tax Levied	135,384		135,381		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	8,964,910		8,904,607		8,646,073		
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*

Michelle Lafferty
Township Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF LITTLE VALLEY 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)

Jim Meeks
Clerk or Officer of Governing Body

Published in McPherson Sentinel
Jul 24, 2024

NOTICE OF BUDGET HEARING

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Little Valley Township

McPherson County

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BUDGET SUMMARY

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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 Tax	Proposed Estimated Tax Rate*
General	1,992	0.205	1,850	0.179	1,700	1,530	0.177
Road	147,800	14.897	155,700	15.033	152,800	133,735	15.468
Totals	149,792	15.102	157,550	15.212	154,500	135,265	15.645
						*Revenue Neutral Rate***	*15.668*
Less: Transfers	17,985		0		0		
Net Expenditure	131,807		157,550		154,500		
Total Tax Levied	135,384		135,381		xxxxxxxxxxxx		
Assessed Valuation:							
Township	8,964,910		8,904,607		8,646,073		

*Tax rates are expressed in mills.

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

Michelle Lafferty, Township Treasurer

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