CERTIFICATE 2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
King City 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	6,300	1,895	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	472,950	459,275	
Fire	80-1503	7	256,332	251,389	
Special Machinery		6			
Totals		xxxxxx	735,582	712,559	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice		9			
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	11.809
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
Hollie D. Mehrer
County Clerk

Governing Body

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

CPA Summary

King City 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		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	370,173	8,660	197	519	115	17
Fire	247,117	5,782	132	346	77	12
	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	617,290	14,442	329	865	192	29

County Treas Motor Vehicle Estimate 14,442

County Treas Recreational Vehicle Estimate 329

County Treas 16/20M Vehicle Estimate 865

County Treas Commercial Vehicle Tax Estimate 192

County Treas Watercraft Tax Estimate 29

MVT Factor 0.02340

RVT Factor 0.00053

16/20M Factor 0.00140

Comm Veh Factor 0.00031

Watercraft Factor 0.00005

2026

King City 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	90,000	-	-	KSA 68-141g
	Total	90,000	0	0	
	Adjustments*				
	Adjusted Totals	90,000	0	0	

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

King City 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.

King City 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	10,972	10,764	4,442
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
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	**0**	**0**	**0**
Resources Available:	**10,972**	**10,764**	**4,442**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	208	350	300
Equipment			
Buildings Maintenance		5,572	5,800
Insurance			
Publications		400	200
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	**208**	**6,322**	**6,300**
Unencumbered Cash Balance Dec 31	10,764	4,442	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,650	6,322	6,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,300
		Tax Required	1,858
	Delinquent Comp Rate:	2.0%	37
		Amount of 2025 Ad Valorem Tax	1,895

CPA Summary

King City 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	75,748	30,545	8,822
Receipts:			
Ad Valorem Tax	375,652	362,770	xxxxxxxxxxxxxx
Delinquent Tax	175	300	150
Motor Vehicle Tax	8,884	9,099	8,660
Recreational Vehicle Tax	177	275	197
16/20M Vehicle Tax	174	134	519
Commercial Vehicle Tax	107	98	115
Watercraft Tax		65	17
Special Highway/Gasoline Tax	4,240	4,236	4,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**389,409**	**376,977**	**13,858**
Resources Available:	**465,157**	**407,522**	**22,680**
Expenditures:			
Salaries & Wages	110,306	119,000	119,000
Employee Benefits	50,555	51,500	51,500
Road Maintenance	71,480	53,000	65,000
Road Materials	56,081	58,000	58,000
Equipment		42,500	110,750
Board Per Diem	25,200	36,000	30,000
Accounting	10,074	11,500	11,500
Insurance	20,916	22,200	22,200
Utilities		5,000	5,000
Cash Reserve (2026 column)			
Transfer to Special Machinery	90,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**434,612**	**398,700**	**472,950**
Unencumbered Cash Balance Dec 31	30,545	8,822	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	444,700	398,700	472,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	472,950
		Tax Required	450,270
	Delinquent Comp Rate:	2.0%	9,005
		Amount of 2025 Ad Valorem Tax	459,275

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	174,854
Transfers from:	
Road Fund	90,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	264,854
Total Expenditures	66,910
Unencumbered Cash Balance, Dec 31	**197,944**

CPA Summary

King City Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	13,293	8,908	3,373
Receipts:			
Ad Valorem Tax	239,557	242,175	xxxxxxxxxxxxxx
Delinquent Tax	111	150	150
Motor Vehicle Tax	5,880	5,802	5,782
Recreational Vehicle Tax	118	175	132
16/20 M Vehicle Tax	106	86	346
Commercial Vehicle Tax	72	63	77
Watercraft Tax		42	12
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**245,844**	**248,493**	**6,499**
Resources Available:	**259,137**	**257,401**	**9,872**
Expenditures:			
Fire Contract	250,229	251,528	253,832
Other		2,500	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**250,229**	**254,028**	**256,332**
Unencumbered Cash Balance Dec 31	8,908	3,373	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	250,230	254,028	256,332
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	256,332
		Tax Required	246,460
	Delinquent Comp Rate:	2.0%	4,929
		Amount of 2025 Ad Valorem Tax	251,389

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 HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
King City Township
McPherson County
will meet on September 4, 2025 at 6:30 PM at 2215 E. Kansas, McPherson, 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 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	208		6,322		6,300	1,895	0.037
Debt Service							
Library							
Road	434,612	7.494	398,700	7.292	472,950	459,275	8.881
Fire	250,229	4.779	254,028	4.736	256,332	251,389	4.861
Special Machinery	66,910						
Totals	751,959	12.273	659,050	12.028	735,582	712,559	13.779
						*Revenue Neutral Rate***	*11.809*
Less: Transfers	90,000		0		0		
Net Expenditure	661,959		659,050		735,582		
Total Tax Levied	617,413		617,290		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	50,305,697		50,766,505		51,712,008		
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*

Phil Darrah
Township Treasurer

Fund 411

Taxing + 200
201
202

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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General	208		6,322		6,300	1,895	0.037
Debt Service							
Library							
Road	434,612	7.494	398,700	7.292	472,950	459,275	8.881
Fire	250,229	4.779	254,028	4.736	256,332	251,389	4.861
Special Machinery	66,910						
Totals	751,959	12.273	659,050	12.028	735,582	712,559	13.779
						*Revenue Neutral Rate***	*11.809*
Less: Transfers	90,000		0		0		
Net Expenditure	661,959		659,050		735,582		
Total Tax Levied	617,413		617,290		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	50,305,697		50,766,505		51,712,008		
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*

Phil Darrah
Township Treasurer

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
King City Township
will meet on September 4, 2025 at 6:30 PM at 2215 E. Kansas, McPherson, 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*	11.809	Proposed Tax Rate	13.779

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

King City Township

McPherson County

will meet on September 4, 2025 at 6:30 PM at 2215 E. Kansas, McPherson, 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 and will be available at this hearing.

BUDGET SUMMARY

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Road	434,612	7.494	398,700	7.292	472,950	459,275	8.881
Fire	250,229	4.779	254,028	4.736	256,332	251,389	4.861
Special Machinery	66,910						
Totals	751,959	12.273	659,050	12.028	735,582	712,559	13.779
						*Revenue Neutral Rate***	*11.809*
Less: Transfers	90,000		0		0		
Net Expenditure	661,959		659,050		735,582		
Total Tax Levied	617,413		617,290		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	50,305,697		50,766,505		51,712,008		

*Tax rates are expressed in mills.

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

Phil Darrah, Township Treasurer

Published in McPherson Sentinel August 6, 2025.

3708420

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, 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

Ankit Sachdeva

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

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 **King City**

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: 13.779

Our proposed ad valorem tax (dollar amount) is: 712,559

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 Hatt, 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 KING CITY TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the King City Township was calculated as 11.809 mills by the McPherson County Clerk; and

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

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

WHEREAS, the Governing Body of the King City 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 KING CITY TOWNSHIP:

The King City Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.809 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 4th day of September 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

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

Governing Body Member	Yes	No	No Vote
Philip C. Darrah	X		
Tiffany Blake	X		
Rodger A. Swanson	X		
TOTAL	3		

Certified:

State of Kansas
Township

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
King City 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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Combined Rate and Budget Hearing Notice		8			51,705,701
Rate Hearing Notice		9			
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	11.809
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
Hollie D. Mehrer
County Clerk

Governing Body

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

CPA Summary