State of Kansas
Township

CERTIFICATE

2026

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Harper 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		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
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Cemetery	17-1344	7	500		
Special Machinery		6			
Totals		xxxxxx	118,605	107,622	
Budget Hearing Notice					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	22.524
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: 9-8 2025
Hollie D. McKay
County Clerk

Governing Body

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

CPA Summary

Harper 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	3,603	240	8	16	18	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	88,830	5,913	191	396	440	5
Cemetery	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	92,433	6,153	199	412	458	5

County Treas Motor Vehicle Estimate 6,153

County Treas Recreational Vehicle Estimate 199

County Treas 16/20M Vehicle Estimate 412

County Treas Commercial Vehicle Tax Estimate 458

County Treas Watercraft Tax Estimate 5

MVT Factor 0.06657

RVT Factor 0.00215

16/20M Factor 0.00446

Comm Veh Factor 0.00495

Watercraft Factor 0.00005

2026

Harper 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	15,000	-	-	KSA 68-141g
	Total	15,000	0	0	
	Adjustments*				
	Adjusted Totals	15,000	0	0	

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

Harper 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.

Harper 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	893	1,420	582
Receipts:			
Ad Valorem Tax	4,434	3,531	xxxxxxxxxxxxxx
Delinquent Tax	58	10	
Motor Vehicle Tax	162	324	240
Recreational Vehicle Tax	7	11	8
16/20 M Vehicle Tax	25	21	16
Commercial Vehicle Tax	16	20	18
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	396	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,098**	**4,017**	**382**
Resources Available:	**5,991**	**5,437**	**964**
Expenditures:			
Officers Pay	3,306	1,200	3,000
Salaries & Wages			
Employee Benefits		1,000	1,000
Supplies	65	75	75
Equipment			
Buildings Maintenance			
Insurance		900	900
Accounting	1,200	1,550	1,500
Publications		130	130
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 Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**4,571**	**4,855**	**6,605**
Unencumbered Cash Balance Dec 31	1,420	582	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,855	4,855	6,605
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,605
		Tax Required	5,641
	Delinquent Comp Rate:	2.0%	113
		Amount of 2025 Ad Valorem Tax	5,754

CPA Summary

Harper 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	31,004	12,489	964
Receipts:			
Ad Valorem Tax	76,182	87,053	xxxxxxxxxxxxxx
Delinquent Tax	1,172	120	120
Motor Vehicle Tax	5,156	5,573	5,913
Recreational Vehicle Tax	209	181	191
16/20M Vehicle Tax	452	358	396
Commercial Vehicle Tax	497	348	440
Watercraft Tax		2	5
Special Highway/Gasoline Tax	3,693	3,690	3,600
Insurance Refund	487		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**87,848**	**97,325**	**10,665**
Resources Available:	**118,852**	**109,814**	**11,629**
Expenditures:			
Salaries & Wages	14,066	19,500	18,500
Employee Benefits	4,192	1,350	4,000
Road Maintenance	26,483	28,000	28,000
Road Materials	13,263	25,800	25,000
Equipment	26,170	26,200	28,000
Insurance	7,189	8,000	8,000
Cash Reserve (2026 column)			
Transfer to Special Machinery	15,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**106,363**	**108,850**	**111,500**
Unencumbered Cash Balance Dec 31	12,489	964	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	106,550	108,850	111,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,500
		Tax Required	99,871
	Delinquent Comp Rate:	2.0%	1,997
		Amount of 2025 Ad Valorem Tax	101,868

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	74,605
Transfers from:	
Road Fund	15,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	89,605
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**89,605**

CPA Summary

Harper Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	2,618	2,623	2,623
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax	5		
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M 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	**5**	**0**	**0**
Resources Available:	**2,623**	**2,623**	**2,623**
Expenditures:			
Contractual	0	0	500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**500**
Unencumbered Cash Balance Dec 31	2,623	2,623	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	500
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

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
Harper Township
McPherson County
will meet on September 8, 2025 at 8:00 P.M. at 2032 9th Ave, 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 2032 9th Ave, McPherson, 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	4,571	1.110	4,855	0.889	6,605	5,754	1.402
Debt Service							
Library							
Road	106,363	19.069	108,850	21.906	111,500	101,868	24.820
Cemetery					500		
Special Machinery							
Totals	110,934	20.179	113,705	22.795	118,605	107,622	26.222
						*Revenue Neutral Rate***	*22.524*
Less: Transfers	15,000		0		0		
Net Expenditure	95,934		113,705		118,605		
Total Tax Levied	82,672		92,433		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,097,047		4,055,132		4,104,233		
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*

Ezekiel Durr
Township Treasurer

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Township	4,097,047		4,055,132		4,104,233		
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*

Ezekiel Durr
Township Treasurer

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*Tax rates are expressed in mills.

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

Ezekiel Durr, Township Treasurer

Published in McPherson Sentinel August 6, 2025.

3708410

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, 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

Anjana Bhadoriya

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 Harper

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: 26.222

Our proposed ad valorem tax (dollar amount) is: $107,622

The date of our hearing is: Sept 8, 2025

The time of our hearing is: 8:00 p.m.

The location of our hearing is: 2032 9th Ave
McPherson, 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 7/9, 2025

(Seal)

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 HARPER TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Harper Township was calculated as 22.524 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Harper 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 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Harper 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 HARPER TOWNSHIP:

The Harper Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 22.524 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 8th day of September 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Harper Township To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 8, 2025
Resolution No. 2025 - 01

Governing Body Member	Yes	No	No Vote
Ezekiel Durr			
Dale Swanson			
Gary Peterson			
TOTAL			

Certified:
Hollie D. Deloy

State of Kansas
Township

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Harper 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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Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

26.222

County Clerk's Use Only
4,105,863
Nov 1, 2025 Total Assessed Valuation

Does budget require a resolution to exceed the Revenue Neutral Rate? Revenue Neutral Rate 22.524 **YES**

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

Attest: 9-8, 2025
Hollie O. Kelroy
County Clerk

Governing Body

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

CPA Summary