2025

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
McPherson 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	2,975	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	685,300	645,380	
Fire	12-2908	7	279,765	269,654	
		7			
Non-Budgeted Funds					
Special Machinery		6			
Totals		xxxxxx	968,040	915,034	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	16.052
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
Hollie D. Melroy
County Clerk

Mary Ann Musselwhite
Candace Lundberg

Governing Body

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

CPA Summary

McPherson 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	808	21	1	0	7	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	653,740	17,431	594	324	5,739	87
Fire	260,656	6,950	237	129	2,288	35
	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	915,204	24,402	832	453	8,034	122

County Treas Motor Vehicle Estimate 24,402

County Treas Recreational Vehicle Estimate 832

County Treas 16/20M Vehicle Estimate 453

County Treas Commercial Vehicle Tax Estimate 8,034

County Treas Watercraft Tax Estimate 122

MVT Factor 0.02666

RVT Factor 0.00091

16/20M Factor 0.00049

Comm Veh Factor 0.00878

Watercraft Factor 0.00013

2025

McPherson 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	80,000	-	-	KSA 68-141g
	Total	80,000	0	0	
	Adjustments*				
	Adjusted Totals	80,000	0	0	

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

McPherson 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.

McPherson 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	5,374	5,076	2,941
Receipts:			
Ad Valorem Tax	3,092	792	xxxxxxxxxxxxxx
Delinquent Tax	12	8	5
Motor Vehicle Tax	201	79	21
Recreational Vehicle Tax	7	3	1
16/20 M Vehicle Tax	8	3	0
Commercial Vehicle Tax	71	30	7
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	**3,391**	**915**	**34**
Resources Available:	**8,765**	**5,991**	**2,975**
Expenditures:			
Officers Pay			
Salaries & Wages	2,542		
Employee Benefits			
Supplies	794	250	250
Equipment			
Buildings Maintenance			
Insurance		800	725
Accounting & filing		2,000	2,000
Publications	353		
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 Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**3,689**	**3,050**	**2,975**
Unencumbered Cash Balance Dec 31	5,076	2,941	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	8,397	3,050	2,975
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,975
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

McPherson 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	74,447	44,778	24,787
Receipts:			
Ad Valorem Tax	557,088	640,665	xxxxxxxxxxxxxx
Delinquent Tax	1,353	200	350
Motor Vehicle Tax	14,070	14,653	17,431
Recreational Vehicle Tax	518	611	594
16/20M Vehicle Tax	514	524	324
Commercial Vehicle Tax	4,776	5,683	5,739
Watercraft Tax		83	87
Special Highway/Gasoline Tax	3,254	3,590	3,263
Mowing for City			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**581,573**	**666,009**	**27,788**
Resources Available:	**656,020**	**710,787**	**52,575**
Expenditures:			
Salaries & Wages	86,985	145,000	145,000
Employee Benefits	72,568	40,000	40,000
Road Maintenance	168,662	175,000	175,000
Road Materials	126,533	146,000	145,000
Equipment		75,000	75,000
Insurance	25,224	21,500	21,500
Audit	7,350	8,500	8,800
Capital Improvements		75,000	75,000
Board Per Diem	43,920		
Cash Reserve (2025 column)			
Transfer to Special Machinery	80,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**611,242**	**686,000**	**685,300**
Unencumbered Cash Balance Dec 31	44,778	24,787	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	636,750	686,000	685,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	685,300
		Tax Required	632,725
	Delinquent Comp Rate:	2.0%	12,655
		Amount of 2024 Ad Valorem Tax	645,380

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	214,472
Transfers from:	
Road Fund	80,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Surplus Property	5,500
Interest on Idle Funds	1,507
Other	
Resources Available:	301,479
Total Expenditures	54,380
Unencumbered Cash Balance, Dec 31	**247,099**

CPA Summary

McPherson Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	12,160	12,164	5,509
Receipts:			
Ad Valorem Tax	253,538	255,443	xxxxxxxxxxxxxx
Delinquent Tax	675	250	250
Motor Vehicle Tax	8,261	6,562	6,950
Recreational Vehicle Tax	304	274	237
16/20 M Vehicle Tax	306	234	129
Commercial Vehicle Tax	2,840	2,545	2,288
Watercraft Tax		37	35
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**265,924**	**265,345**	**9,889**
Resources Available:	**278,084**	**277,509**	**15,398**
Expenditures:			
Fire Contract	265,920	272,000	279,265
Other			500
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**265,920**	**272,000**	**279,765**
Unencumbered Cash Balance Dec 31	12,164	5,509	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	266,500	272,000	279,765
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	279,765
		Tax Required	264,367
	Delinquent Comp Rate:	2.0%	5,287
		Amount of 2024 Ad Valorem Tax	269,654

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
McPherson Township
McPherson County
will meet on August 8, 2024 at 3:30 PM at 1364 Navajo Rd, McPherson, 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 1364 Navajo Rd, McPherson, 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	3,689	0.057	3,050	0.015	2,975		
Debt Service							
Library							
Road	611,242	10.270	686,000	11.705	685,300	645,380	11.318
Fire	265,920	4.674	272,000	4.667	279,765	269,654	4.729
Non-Budgeted Funds							
Special Machinery	54,380						
Totals	935,231	15.001	961,050	16.387	968,040	915,034	16.047
						*Revenue Neutral Rate***	*16.052*
Less: Transfers	80,000		0		0		
Net Expenditure	855,231		961,050		968,040		
Total Tax Levied	824,369		915,204		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	54,357,107		55,853,057		57,024,366		
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*

Mary Ann Musselwhite
Township Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MCPHERSON 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)

Mary Ann Musselwhite
Clerk or Officer of Governing Body

Published in McPherson Sentinel
Jul 17, 2024

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McPherson County

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,689	0.057	3,050	0.015	2,975		
Road	611,242	10.270	686,000	11.705	685,300	645,380	11.318
Fire	265,920	4.674	272,000	4.667	279,765	269,654	4.729
Special Machinery	54,380						
Totals	935,231	15.001	961,050	16.387	968,040	915,034	16.047
					*Revenue Neutral Rate***		*16.052*
Less: Transfers	80,000		0		0		
Net Expenditure	855,231		961,050		968,040		
Total Tax Levied	824,369		915,204		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	54,357,107		55,853,057		57,024,366		

*Tax rates are expressed in mills.

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

Mary Ann Musselwhite, Township Treasurer

2468180