2026

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 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 T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
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Special Machinery		6			
Totals		xxxxxx	948,950	905,884	
Budget Hearing Notice		8			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.406
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Trustee

Clerk

Attest: 8-7 2025

County Clerk

Governing Body

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

CPA Summary

McPherson 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	645,380	16,293	546	183	6,595	43
Fire	269,654	6,807	228	76	2,755	18
	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	915,034	23,100	774	259	9,350	61

County Treas Motor Vehicle Estimate 23,100

County Treas Recreational Vehicle Estimate 774

County Treas 16/20M Vehicle Estimate 259

County Treas Commercial Vehicle Tax Estimate 9,350

County Treas Watercraft Tax Estimate 61

MVT Factor 0.02524

RVT Factor 0.00085

16/20M Factor 0.00028

Comm Veh Factor 0.01022

Watercraft Factor 0.00007

2026

McPherson 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	100,000	-	-	KSA 68-141g
	Total	100,000	0	0	
	Adjustments*				
	Adjusted Totals	100,000	0	0	

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

McPherson Township
1364 Navajo Road
McPherson, ks 67460
0
0

State of Kansas
Township

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
CAT Financial							
2024 CAT Backhoe							
model 420	2-13-24	84 months	6.99%	119,600—	119,600—	—	21,488—
CAT Financial							
2025 CAT Motorgrader							
model 150	3-20-25	84 months	5.49%	260,162.65	—	—	—
				Total	**0**	**0**	**0**

1st payment March 3, 2026
45,833.07

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

by - Jeff L Johnson Trustee

7-11-25

McPherson 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	5,076	3,239	298
Receipts:			
Ad Valorem Tax	826	0	xxxxxxxxxxxxxx
Delinquent Tax	4	5	3
Motor Vehicle Tax	103	21	0
Recreational Vehicle Tax	3	1	0
16/20 M Vehicle Tax	5		0
Commercial Vehicle Tax	33	7	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	**974**	**34**	**3**
Resources Available:	**6,050**	**3,273**	**301**
Expenditures:			
Officers Pay			
Salaries & Wages	2,044	2,000	2,000
Employee Benefits			
Supplies	767	250	500
Equipment			
Buildings Maintenance			
Insurance		725	150
Accounting			
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	**2,811**	**2,975**	**2,650**
Unencumbered Cash Balance Dec 31	3,239	298	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,050	2,975	2,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,650
		Tax Required	2,349
	Delinquent Comp Rate:	2.0%	47
		Amount of 2025 Ad Valorem Tax	2,396

CPA Summary

McPherson 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	44,776	42,975	19,185
Receipts:			
Ad Valorem Tax	644,849	632,472	xxxxxxxxxxxxxx
Delinquent Tax	1,202	1,100	850
Motor Vehicle Tax	15,082	17,431	16,293
Recreational Vehicle Tax	453	594	546
16/20M Vehicle Tax	328	324	183
Commercial Vehicle Tax	5,941	5,739	6,595
Watercraft Tax		87	43
Special Highway/Gasoline Tax	3,265	3,263	3,200
McPherson City	500	500	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	75		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**671,695**	**661,510**	**28,210**
Resources Available:	**716,471**	**704,485**	**47,395**
Expenditures:			
Salaries & Wages	91,348	100,000	100,000
Employee Benefits	89,693	92,000	92,000
Road Maintenance	102,622	126,850	120,000
Road Materials & Culverts	200,451	150,000	156,850
Equipment		125,000	100,400
Board Per Diem	43,450	43,450	43,450
Storage Rental	13,000	13,000	13,000
Insurance	23,582	25,000	25,000
Accounting	9,350	10,000	10,000
Cash Reserve (2026 column)			
Transfer to Special Machinery	100,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**673,496**	**685,300**	**660,700**
Unencumbered Cash Balance Dec 31	42,975	19,185	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	686,000	685,300	660,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	660,700
		Tax Required	613,305
	Delinquent Comp Rate:	2.0%	12,266
		Amount of 2025 Ad Valorem Tax	625,571

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	247,098
Transfers from:	
Road Fund	100,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	1,920
Other	
Resources Available:	349,018
Total Expenditures	85,658
Unencumbered Cash Balance, Dec 31	**263,360**

CPA Summary

McPherson 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	12,163	8,263	2,848
Receipts:			
Ad Valorem Tax	257,115	264,261	xxxxxxxxxxxxx
Delinquent Tax	506	450	400
Motor Vehicle Tax	7,149	6,950	6,807
Recreational Vehicle Tax	211	237	228
16/20 M Vehicle Tax	196	129	76
Commercial Vehicle Tax	2,709	2,288	2,755
Watercraft Tax		35	18
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**267,886**	**274,350**	**10,284**
Resources Available:	**280,049**	**282,613**	**13,132**
Expenditures:			
Fire Contract	271,786	279,265	285,100
Other		500	500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**271,786**	**279,765**	**285,600**
Unencumbered Cash Balance Dec 31	8,263	2,848	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	272,000	279,765	285,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	285,600
		Tax Required	272,468
	Delinquent Comp Rate:	2.0%	5,449
		Amount of 2025 Ad Valorem Tax	277,917

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	xxxxxxxxxxxxx
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 Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
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 BUDGET HEARING

The governing body of
McPherson Township
McPherson County
will meet on August 7, 2025 at 4:00 P.M. at 1364 Navajo Rd., McPherson, KS 67460 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 67460 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	2,811	0.015	2,975		2,650	2,396	0.041
Debt Service							
Library							
Road	673,496	11.705	685,300	11.319	660,700	625,571	10.636
Fire	271,786	4.667	279,765	4.572	285,600	277,917	4.725
Special Machinery	85,658						
Totals	1,033,751	16.387	968,040	15.891	948,950	905,884	15.402
						*Revenue Neutral Rate***	*15.406*
Less: Transfers	100,000		0		0		
Net Expenditure	933,751		968,040		948,950		
Total Tax Levied	915,204		915,034		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	55,853,057		57,019,999		58,818,082		
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*

Mary Ann Musselwhite
Township Treasurer

NOTICE OF BUDGET HEARING 2026

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem	Proposed Estimated Tax Rate*
General	2,811	0.015	2,975		2,650	2,396	0.041
Road	673,496	11.705	685,300	11.319	660,700	625,571	10.636
Fire	271,786	4.667	279,765	4.572	285,600	277,917	4.725
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Totals	1,033,751	16.387	968,040	15.891	948,950	905,884	15.402
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Less: Transfers	100,000		0		0		
Net Expenditure	933,751		968,040		948,950		
Total Tax Levied	915,204		915,034		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	55,853,057		57,019,999		58,818,082		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
Lease Purchase Principal	0		0		379,762		
Total	0		0		379,762		

*Tax rates are expressed in mills.

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

Mary Ann Musselwhite, Township Treasurer

Published in McPherson Sentinel July 23, 2025.

3680860

RECEIVED JUL 25 2025

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:
- Jul 23, 2025

Advertising Fee: $86.94

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2025

Signed or attested before me on this: 07/25/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF McPherson

HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

_____ Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is: _____

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 July 11, 2025

(Seal)

Trustee
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.

2026

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;
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Rate Hearing Notice					
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County Clerk's Use Only
58,791,684
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.406
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 2025

County Clerk

Trustee

DeAnDace Lindberg, Clerk

Governing Body

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

CPA Summary