2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
South Sharps Creek 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)
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Schedule of Transfers		3			
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Cemetery	17-1344	7	3,500	2,182	
		7			
Special Machinery		6			
Totals		xxxxxx	104,175	94,937	
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	19.564
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. Melroy
County Clerk

Governing Body

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

CPA Summary

South Sharps Creek 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	365	14	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	80,024	3,154	112	11	0	2
Cemetery	2,505	99	4	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	82,894	3,267	116	11	0	2

County Treas Motor Vehicle Estimate 3,267

County Treas Recreational Vehicle Estimate 116

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 2

MVT Factor 0.03941

RVT Factor 0.00140

16/20M Factor 0.00013

Comm Veh Factor 0.00000

Watercraft Factor 0.00002

2026

South Sharps Creek 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	27,000	-	-	KSA 68-141g
Special Machinery	Road			75,000	
	Total	27,000	0	75,000	
	Adjustments*				
	Adjusted Totals	27,000	0	75,000	

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

South Sharps Creek 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.

South Sharps Creek 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	264	477	175
Receipts:			
Ad Valorem Tax	368	358	xxxxxxxxxxxxxx
Delinquent Tax	1		
Motor Vehicle Tax	4	15	14
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	93		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**466**	**373**	**14**
Resources Available:	**730**	**850**	**189**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	108	110	100
Publication	45	125	125
Buildings Maintenance			
Insurance	100	440	350
Accounting			100
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	**253**	**675**	**675**
Unencumbered Cash Balance Dec 31	477	175	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	500	675	675
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	675
		Tax Required	486
	Delinquent Comp Rate:	2.0%	10
		Amount of 2025 Ad Valorem Tax	496

CPA Summary

South Sharps Creek 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	102,034	29,327	2,921
Receipts:			
Ad Valorem Tax	80,299	78,424	xxxxxxxxxxxxxx
Delinquent Tax	292	50	50
Motor Vehicle Tax	3,141	3,176	3,154
Recreational Vehicle Tax	96	69	112
16/20M Vehicle Tax	9	5	11
Commercial Vehicle Tax			0
Watercraft Tax			2
Special Highway/Gasoline Tax	3,371	3,370	3,300
Transfer for Bldg Construction	77,800		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**165,008**	**85,094**	**6,629**
Resources Available:	**267,042**	**114,421**	**9,550**
Expenditures:			
Salaries & Wages	9,032	10,000	10,000
Employee Benefits	1,445	1,500	1,500
Road Maintenance	9,376	20,000	20,000
Road Materials	20,814	24,000	24,000
Equipment		44,000	17,500
Insurance	4,339	4,600	4,600
Building	160,744	5,000	5,000
Board Per Diem	2,400	2,400	2,400
Foley	2,565		2,800
			12,200
Cash Reserve (2026 column)			
Transfer to Special Machinery	27,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**237,715**	**111,500**	**100,000**
Unencumbered Cash Balance Dec 31	29,327	2,921	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	238,500	111,500	100,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	100,000
		Tax Required	90,450
	Delinquent Comp Rate:	2.0%	1,809
		Amount of 2025 Ad Valorem Tax	92,259

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	228,542
Transfers from:	
Road Fund	27,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	2,975
Other	
Resources Available:	258,517
Total Expenditures	77,800
Unencumbered Cash Balance, Dec 31	**180,717**

CPA Summary

South Sharps Creek 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	2,293	2,204	1,253
Receipts:			
Ad Valorem Tax	2,203	2,455	xxxxxxxxxxxxxx
Delinquent Tax	9	5	5
Motor Vehicle Tax	96	87	99
Recreational Vehicle Tax	3	2	4
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	**2,311**	**2,549**	**108**
Resources Available:	**4,604**	**4,753**	**1,361**
Expenditures:			
Labor	2,400	3,500	3,500
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**2,400**	**3,500**	**3,500**
Unencumbered Cash Balance Dec 31	2,204	1,253	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,500	3,500	3,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,500
		Tax Required	2,139
	Delinquent Comp Rate:	2.0%	43
		Amount of 2025 Ad Valorem Tax	2,182

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
South Sharps Creek Township
McPherson County
will meet on September 8, 2025 at 7:00 P.M. at 269 Pawnee Rd, Windom, 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 269 Pawnee Rd, Windom, 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	253	0.084	675	0.084	675	496	0.117
Debt Service							
Library							
Road	237,715	18.297	111,500	18.299	100,000	92,259	21.849
Cemetery	2,400	0.502	3,500	0.505	3,500	2,182	0.517
Special Machinery	77,800						
Totals	318,168	18.883	115,675	18.888	104,175	94,937	22.483
						*Revenue Neutral Rate***	*19.564*
Less: Transfers	27,000		0		75,000		
Net Expenditure	291,168		115,675		29,175		
Total Tax Levied	82,969		82,894		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,393,983		4,373,202		4,222,509		
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*

Kathie Case
Township Treasurer

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Net Expenditure	291,168		115,675		29,175		
Total Tax Levied	82,969		82,894		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,393,983		4,373,202		4,222,509		
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*

Kathie Case
Township Treasurer

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
South Sharps Creek Township
will meet on September 8, 2025 at 7:00 P.M. at 269 Pawnee Rd, Windom, 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*	19.564	Proposed Tax Rate	22.483

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

South Sharps Creek Township

McPherson County

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Road	237,715	18.297	111,500	18.299	100,000	92,259	21.849
Cemetery	2,400	0.502	3,500	0.505	3,500	2,182	0.517
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Totals	318,168	18.883	115,675	18.888	104,175	94,937	22.483
					*Revenue Neutral Rate***		*19.564*
Less: Transfers	27,000		0		75,000		
Net Expenditure	291,168		115,675		29,175		
Total Tax Levied	82,969		82,894		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,393,983		4,373,202		4,222,509		

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

Kathie Case, Township Treasurer

Published in McPherson Sentinel August 6, 2025.

3708450

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, 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

SHERI SMITH
Notary Public - State of Florida
Commission # HH266585
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 08/07/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Resolution No. 2025 -01

A RESOLUTION OF THE SOUTH SHARPS TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the South Sharps Creek Township was calculated as 19.564 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the South Sharps Creek 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 South Sharps Creek 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 SOUTH SHARPS CREEK TOWNSHIP:

The South Sharps Creek Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.564 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.

Gary Frantz Trustee

Mikayla Boge Clerk

Kathie Case Treasurer

Attested:

Hollie D. Mahoney

Roll Call Vote

A Roll Call Vote of the South Sharps Creek 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
Kathie Case	XKC		
Gary Frownfelter	X GF		
Mikayla Boge	X MB		
TOTAL			

Certified:

Kathie Case

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **South Sharps Creek**

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: 22.483

Our proposed ad valorem tax (dollar amount) is: 94,937

The date of our hearing is: 9-8-2025

The time of our hearing is: 7:00 PM

The location of our hearing is: 269 Pawnee Rd
Windom, 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 7-11, 2025

(Seal)

Kathi Case
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.

State of Kansas -
Township

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
South Sharps Creek 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			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
4,222,790
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	19.564
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
Hallie D. Melroy
County Clerk

Governing Body

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

CPA Summary