

**CERTIFICATE**

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of  
**Little Valley 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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

		2024 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Alloc of MVT, RVT, and 16/20M Vehicles		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund		K.S.A.			
General	79-1962	5	1,850	1,590	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	155,700	133,791	
Special Machinery		6			
<b>Totals</b>		xxxxxx	157,550	135,381	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 15.213

Assisted by:  
Rick Witte  
McP County Administrator  
Address:  
PO Box 646  
McPherson, KS 67460  
Email:  
rwitte@mcpeoks.us

*Michelle Lafferty*  
*Jim Meade*  
*Jim Swisher*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Governing Body

Attest: *Hollie D. Melroy* 2023  
County Clerk

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

CPA Summary

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,842	137	7	5	14	2
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	133,542	9,920	483	393	987	121
	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
	0	0	0	0	0	0
<b>Total</b>	<b>135,384</b>	<b>10,057</b>	<b>490</b>	<b>398</b>	<b>1,001</b>	<b>123</b>

County Treas Motor Vehicle Estimate 10,057

County Treas Recreational Vehicle Estimate 490

County Treas 16/20M Vehicle Estimate 398

County Treas Commercial Vehicle Tax Estimate 1,001

County Treas Watercraft Tax Estimate 123

MVT Factor 0.07428

RVT Factor 0.00362

16/20M Factor 0.00294

Comm Veh Factor 0.00739

Watercraft Factor 0.00091



Little Valley Township  
McPherson County

2024

State of Kansas  
Township

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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
<b>Total Indebtedness</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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	Payments Due	Payments Due
					Jan 1, 2023	2023	2024
				<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Little Valley Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	102	141	119
Receipts:			
Ad Valorem Tax	1,789	1,805	XXXXXXXXXXXXXXXXXX
Delinquent Tax	25	5	7
Motor Vehicle Tax	117	142	137
Recreational Vehicle Tax	5	6	7
16/20 M Vehicle Tax	4	6	5
Commercial Vehicle Tax	11	13	14
Watercraft Tax		1	2
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>1,951</b>	<b>1,978</b>	<b>172</b>
<b>Resources Available:</b>	<b>2,053</b>	<b>2,119</b>	<b>291</b>
Expenditures:			
Officers Pay	866	900	900
Salaries & Wages			
Employee Benefits			
Supplies	31	200	200
Equipment			
Buildings Maintenance	565	900	750
Insurance			
Accounting	450		
Cash Forward (2024 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			
<b>Total Expenditures</b>	<b>1,912</b>	<b>2,000</b>	<b>1,850</b>
Unencumbered Cash Balance Dec 31	141	119	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	2,000	2,000	1,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,850
		Tax Required	1,559
		Delinquent Comp Rate: 2.0%	31
		Amount of 2023 Ad Valorem Tax	1,590

CPA Summary

Little Valley Township

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	1,689	8,804	8,428
Receipts:			
Ad Valorem Tax	131,394	130,871	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,131	850	900
Motor Vehicle Tax	8,571	10,466	9,920
Recreational Vehicle Tax	360	465	483
I6/20M Vehicle Tax	444	415	393
Commercial Vehicle Tax	815	949	987
Watercraft Tax		108	121
Special Highway/Gasoline Tax	5,253	3,300	3,300
Insurance	2,737		
Culvert & Gravel Reimb	1,850		
Interest on Idle Funds	145		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>153,700</b>	<b>147,424</b>	<b>16,104</b>
<b>Resources Available:</b>	<b>155,389</b>	<b>156,228</b>	<b>24,532</b>
Expenditures:			
Salaries & Wages	42,131	30,000	45,000
Employee Benefits		3,100	3,000
Road Maintenance	36,983	29,000	36,500
Road Materials	51,176	68,700	54,700
Equipment	2,037	5,000	5,000
Insurance	10,958	12,000	11,500
Cash Forward (2024 column)			
Transfer to Special Machinery	3,300		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>146,585</b>	<b>147,800</b>	<b>155,700</b>
Unencumbered Cash Balance Dec 31	8,804	8,428	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	146,600	147,800	155,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,700
		Tax Required	131,168
Delinquent Comp Rate:		2.0%	2,623
Amount of 2023 Ad Valorem Tax			133,791

Special Machinery K.S.A. 68-141g	2022 Actual Year
Unencumbered Cash Balance, Jan 1	147,703
Transfers from:	
Road Fund	3,300
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>151,003</b>
<b>Total Expenditures</b>	<b>16,000</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>135,003</b>

CPA Summary

**NOTICE OF BUDGET HEARING**

The governing body of  
**Little Valley Township**  
**McPherson County**

will meet on July 26, 2023 at 7:30 P. M. at 399 Chisholm Rd, Inman, 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 459 3rd Ave, Inman, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,912	0.201	2,000	0.205	1,850	1,590	0.179
Debt Service							
Library							
Road	146,585	14.766	147,800	14.897	155,700	133,791	15.033
Special Machinery	16,000						
Totals	164,497	14.967	149,800	15.102	157,550	135,381	15.212
					<i>Revenue Neutral Rate**</i>		<i>15.213</i>
Less: Transfers	3,300		0		0		
Net Expenditure	161,197		149,800		157,550		
Total Tax Levied	135,372		135,384		xxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	9,045,363		8,964,910		8,900,050		
Outstanding Indebtedness,							
Jan 1	2021		2022		2023		
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

Michelle Lafferty  
Township Treasurer

**MCPHERSON SENTINEL**

**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1256800

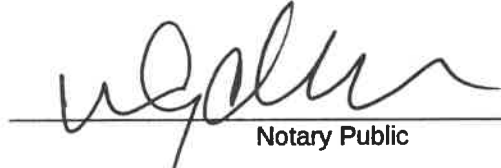
STATE OF KANSAS  
SS.  
COUNTY OF MCPHERSON

I, Dawn Schnepf, as publisher/agent of  
**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):.

07/05/2023

  
Agent Signature

Subscribed and sworn to before me this  
6<sup>th</sup> day of July, A.D. 2023.

  
Notary Public

Advertising Fee: \$72.77





Published in McPherson Sentinel  
Jul 5, 2023

**NOTICE OF BUDGET HEARING**

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Little Valley Township  
McPherson County

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Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,912	0.203	2,000	0.205	1,850	1,590	0.179
Road	146,585	14.766	147,800	14.897	155,700	133,791	15.033
Special Machinery	16,000						
<b>Totals</b>	<b>164,497</b>	<b>14.967</b>	<b>149,800</b>	<b>15.102</b>	<b>157,550</b>	<b>135,381</b>	<b>15.212</b>
					<i>Revenue Neutral Rate**</i>		
Less: Transfers	3,300		0		0		
Net Expenditure	161,197		149,800		157,550		
Total Tax Levied	135,372		135,384		XXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	9,045,363		8,964,910		8,900,050		

\*Tax rates are expressed in mills.  
\*\*Revenue Neutral Rate as defined by KSA 79-2988  
Michelle Lafferty, Township Treasurer

1256800

Total =

2024 Budget Information

Tax Entity	Exceeded RNR	Publication Date	Hearing Date
DD #1	NA	7/11	7/31
DD #2	NA	7/11	7/31
DD #3	NA	7/11	7/31
County Budget	No	7/26	8/14
FD 1 & Amb	No	7/26	8/14
FD 2 & Amb ✓	YES	8/16	8/28
FD 3	No	7/26	8/14
FD 4 ✓	YES	8/16	8/28
FD 5	No	7/26	8/14
FD 6	No	7/26	8/14
FD 7	No	7/26	8/14
FD 8	No	7/26	8/14
FD 9	No	7/26	8/14
FD 10 ✓	YES	8/16	8/28
Empire Cem	No	7/5	7/24
Inman Cem ✓	YES	8/30	9/13
X Marq Cem	No	Marquette	8/2
Marq Library	No	Marquette	8/2
Marq Rec Dist	No	Marquette	10/10
<b>TOWNSHIPS</b>			
Battle Hill	YES	8/23	9/5
Bonaville	No	Lindsborg	8/1
Canton	No	7/19	8/1
Castle	No	7/26	8/12
Delmore	No	8/2	8/14
Empire	YES	8/30	9/13
Groveland	No	7/26	8/15
Gypsum Creek ✓	YES	8/30	9/11
Harper	No	7/19	8/7
Hayes	No	7/19	8/8
Jackson	No	7/19	8/8
King City	No	7/12	7/27
Little Valley ✓	No	7/5	7/26
Lone Tree	YES	8/16	8/29
Marquette	No	Marquette	8/14
McPherson ✓	YES	8/23	9/7
Meridian ✓	No	7/26	8/31
Mound	YES	8/30	9/11
New Gottland ✓	No	7/19	8/7
Smoky Hill	No	Lindsborg	8/10
S. Sharps Creek	No	7/19	8/9
Spring Valley ✓	No	7/19	8/2
Superior	YES	8/23	9/7
Turkey Creek	No	7/26	8/11
Union	No	Lindsborg	8/8

**Notice of Revenue Neutral Rate Intent**

THE GOVERNING BODY OF Little Valley 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 \_\_\_\_\_ in \_\_\_\_\_, Kansas.

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, 2023.

WITNESS my hand and official seal on 7-18, 2023.

(Seal)

R. W. [Signature]  
Clerk or Officer of 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.