2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Delmore 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.				
General	79-1962	5	1,944	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	150,800	135,433	
Special Machinery		6			
Totals		xxxxxx	152,744	135,433	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	26.154
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: 8-4 2025
Hattie D. Mettry
County Clerk

Clifford Lawless
Wayne Wilson

Governing Body

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

CPA Summary

Delmore 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	135,611	9,679	198	183	774	26
	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	135,611	9,679	198	183	774	26

County Treas Motor Vehicle Estimate 9,679

County Treas Recreational Vehicle Estimate 198

County Treas 16/20M Vehicle Estimate 183

County Treas Commercial Vehicle Tax Estimate 774

County Treas Watercraft Tax Estimate 26

MVT Factor 0.07137

RVT Factor 0.00146

16/20M Factor 0.00135

Comm Veh Factor 0.00571

Watercraft Factor 0.00019

2026

Delmore 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	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Delmore 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
JD MOTOR GRADER	9/23/21	60 mo.	2.25	168,680	69,755	33,720	36,035
				Total	**69,755**	**33,720**	**36,035**

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

Delmore 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	4,071	4,071	1,834
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	1,419	150	110
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,419**	**150**	**110**
Resources Available:	**5,490**	**4,221**	**1,944**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	73	187	119
Equipment			
Buildings Maintenance			
Insurance	1,346	2,200	1,825
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	**1,419**	**2,387**	**1,944**
Unencumbered Cash Balance Dec 31	4,071	1,834	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,509	2,387	1,944
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,944
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Delmore 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	6,660	6,881	3,863
Receipts:			
Ad Valorem Tax	135,212	132,899	xxxxxxxxxxxxxx
Delinquent Tax	718	200	200
Motor Vehicle Tax	9,179	8,399	9,679
Recreational Vehicle Tax	196	144	198
16/20M Vehicle Tax	128	112	183
Commercial Vehicle Tax	752	822	774
Watercraft Tax		61	26
Special Highway/Gasoline Tax	3,181	3,195	3,100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**149,366**	**145,832**	**14,160**
Resources Available:	**156,026**	**152,713**	**18,023**
Expenditures:			
Salaries & Wages	18,051	18,500	18,500
Employee Benefits	2,882	3,000	3,000
Road Maintenance	25,185	39,000	39,000
Road Materials	49,674	48,000	48,000
Equipment	48,553	34,750	36,700
Officer Per Diem	4,800	5,600	5,600
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**149,145**	**148,850**	**150,800**
Unencumbered Cash Balance Dec 31	6,881	3,863	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	149,145	148,850	150,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,800
		Tax Required	132,777
	Delinquent Comp Rate:	2.0%	2,656
		Amount of 2025 Ad Valorem Tax	135,433

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	39,187
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	397
Other	265
Resources Available:	39,849
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**39,849**

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Delmore Township
McPherson County
will meet on August 4, 2025 at 7:00 P.M. at 2000 22nd Ave, Galva, 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 2000 22nd Ave, Galva, 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	1,419		2,387		1,944		
Debt Service							
Library							
Road	149,145	26.337	148,850	26.275	150,800	135,433	26.119
Special Machinery							
Totals	150,564	26.337	151,237	26.275	152,744	135,433	26.119
						*Revenue Neutral Rate***	*26.154*
Less: Transfers	0		0		0		
Net Expenditure	150,564		151,237		152,744		
Total Tax Levied	135,626		135,611		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,149,742		5,161,305		5,185,281		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		69,755		
Total	0		0		69,755		

*Tax rates are expressed in mills.

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

Clifford Lawless
Township Treasurer

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Clifford Lawless, Township Treasurer

Published in McPherson Sentinel July 23, 2025.

3679890

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: $76.07

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

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 **Delmore**

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 7-9, 2025

(Seal)

Clifford Lawler
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

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Delmore Township
certify that: (1) the hearing mentioned in the attached publication was held;
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County Clerk's Use Only
5,185,281
Nov 1, 2025 Total Assessed Valuation

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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

Governing Body

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

CPA Summary