CERTIFICATE

2025

To the Clerk of DICKINSON COUNTY, State of Kansas
We, the undersigned, officers of
UNION 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	5,300	4,791	1.448
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	56,058	49,615	14.997
Fire	80-1503	7	12,570	11,620	3.512
		7			
Special Machinery		6			
Totals		xxxxxx	73,928	66,026	19.957
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

3,308,222

Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	18.372
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

Attest: Sept 25 2024
Jeanne Livingston
County Clerk

X Mary L Brookmeier
X
Governing Body

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

CPA Summary

tansas
wnship

Resolution No. 2024-1

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

WHEREAS, the Revenue Neutral Rate for the Union Township was calculated as 18.372 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Union Township will require levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-18-24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Union 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 UNI TOWNSHIP:

The Union Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 19.958 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effe until future action is taken by the Governing Body.

ADOPTED this 18 day of Sept 2024 (month and year) and SIGNED by the Governing B

Mary L Brockmeier

Attested:

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Body.



Roll Call Vote

A Roll Call Vote of the **UNION TOWNSHIP** To Levy a Property Tax Exceeding the Revenue Neutral
Hearing to Exceed Revenue Neutral Rate held on 9-18-24
Resolution No. 2024-1

Governing Body Member	Yes	No	No V
Vernon Weber	X		
Mary Brockmeier	X		
TOTAL	2		

Certified:
X Mary L Brockmeier

Rate

Vote

Published in The Abilene Reflector Chronicle on July 24th, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of State of Kansas Township

UNION TOWNSHIP
DICKINSON COUNTY

will meet on September 18, 2024 at 8:00pm at Mary Brockmeier, 813 Rain Rd, Hope, Ks 67451 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 Mary Brockmeier, 1974 800 Ave, Hope, Ks 67451 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 or 2024		Proposed Budget Year for 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	5,606	1.199	4,900	1.209	5,300	4,791	1.448
Debt Service							
Library							
Road	51,883	13.977	54,800	13.990	56,058	49,615	14.998
Fire	12,500	3.518	13,600	3.510	12,570	11,620	3.512
Special Machinery	31,959						
Totals	101,947	18.694	73,300	18.709	73,928	66,026	19.958
					*Revenue Neutral Rate**		*18.372*
Less: Transfers	0		0		3,308		
Net Expenditures	101,947		73,300		70,620		
Total Tax Levied	60,142		60,770		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,217,472		3,248,281		3,308,222		
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

Union Township
0

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } **ss.**

Ed Boice being first duly sworn, depos
That I am the editor of the Reflector-Chronicle, a daily newspap
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times
been so published continuously and uninterruptedly in said cou
for period of more than five years prior to the first publication o
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7-24, 2024 with subsequent publications being
following dates:

_____, 20____, _____

_____

_____

Printer's Fee $60.00

Subscribed and sworn to before me this 24th
July, 2024

Kim A Maguire
Notary Public

My commission expires 7/31/25

Approved: _____

Judge _____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

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SEP 9 2024



UNION TOWNSHIP
DICKINSON 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	3,927	264	5	29	4	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	45,443	3,065	55	335	43	13
Fire	11,400	769	14	84	11	3
	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	60,770	4,098	74	448	58	17

County Treas Motor Vehicle Estimate 4,098

County Treas Recreational Vehicle Estimate 74

County Treas 16/20M Vehicle Estimate 448

County Treas Commercial Vehicle Tax Estimate 58

County Treas Watercraft Tax Estimate 17

MVT Factor 0.06744

RVT Factor 0.00121

16/20M Factor 0.00737

Comm Veh Factor 0.00095

Watercraft Factor 0.00028

2025

UNION 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	-	-	3,308	KSA 68-141g
	Total	0	0	3,308	
	Adjustments*				
	Adjusted Totals	0	0	3,308	

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

UNION TOWNSHIP
DICKINSON 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
None							
				Total	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: UNION TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,248,281	$3,308,222
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

UNION 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	215	407	207
Receipts:			
Ad Valorem Tax	3,764	3,927	xxxxxxxxxxxxxxx
Delinquent Tax	43		
Motor Vehicle Tax	242	225	264
Recreational Vehicle Tax	5	8	5
16/20 M Vehicle Tax	15	20	29
Commercial Vehicle Tax	3	14	4
Watercraft Tax		2	1
Gross Earnings (Intangibles) Tax	1,727	504	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,798**	**4,700**	**303**
Resources Available:	**6,013**	**5,107**	**509**
Expenditures:			
Officers Pay	1,256	1,900	1,400
Reports & Services	135	650	200
Employee Benefits	4,215		3,500
Supplies			
Equipment			
Buildings Maintenance			
Insurance		2,350	
Cash Reserve (2025 column)			200
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	**5,606**	**4,900**	**5,300**
Unencumbered Cash Balance Dec 31	407	207	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	5,650	4,900	5,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,300
		Tax Required	4,791
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,791

CPA Summary

UNION 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	4,386	2,908	21
Receipts:			
Ad Valorem Tax	43,880	45,443	xxxxxxxxxxxxxxx
Delinquent Tax	483		
Motor Vehicle Tax	2,853	2,626	3,065
Recreational Vehicle Tax	53	94	55
16/20M Vehicle Tax	185	239	335
Commercial Vehicle Tax	38	159	43
Watercraft Tax		26	13
Special Highway/Gasoline Tax	2,911	3,326	2,911
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**50,405**	**51,913**	**6,422**
Resources Available:	**54,790**	**54,821**	**6,443**
Expenditures:			
Salaries & Wages	3,048	8,000	3,000
Employee Benefits			
Road Maintenance			
Road Materials	37,746	26,000	37,750
Equipment		12,000	
Labor	11,089	5,200	11,000
Officers Pay		600	
Insurance		2,000	
Bond		1,000	
Cash Reserve (2025 column)			1,000
Transfer to Special Machinery			3,308
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**51,883**	**54,800**	**56,058**
Unencumbered Cash Balance Dec 31	2,908	21	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	51,900	56,100	56,058
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,058
		Tax Required	49,615
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	49,615

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	92,021
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	825
Other	34,828
Resources Available:	127,674
Total Expenditures	31,959
Unencumbered Cash Balance, Dec 31	**95,716**

CPA Summary

UNION 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	1,963	1,477	69
Receipts:			
Ad Valorem Tax	11,044	11,400	xxxxxxxxxxxxxx
Delinquent Tax	123		
Motor Vehicle Tax	777	661	769
Recreational Vehicle Tax	14	24	14
16/20 M Vehicle Tax	46	60	84
Commercial Vehicle Tax	10	40	11
Watercraft Tax		7	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,014**	**12,192**	**881**
Resources Available:	**13,977**	**13,669**	**950**
Expenditures:			
Herington	3,125	13,600	3,150
Hope	3,125		3,150
Liberty	6,250		6,270
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**12,500**	**13,600**	**12,570**
Unencumbered Cash Balance Dec 31	1,477	69	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	12,500	13,800	12,570
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,570
		Tax Required	11,620
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	11,620

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 Expenditures			
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:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

UNION TOWNSHIP 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Fire			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 3,308,222

Valuation Factor: 3,308.222

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.