## CERTIFICATE

2025

To the Clerk of Rice 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 | Amount of 2024 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Alloc of MVT, RVT, and 16/20M Vehicles Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| Computation to Determine State Library Grant | | 5 | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 17,000 | 1,238 | |
| Debt Service | 10-113 | 6 | | | |
| Library | 12-1220 | 6 | 4,000 | 1,976 | |
| Road | 68-518c | 7 | 155,000 | 116,055 | |
| Special Road | 80-1413 | | | | |
| Noxious Weed | 2-1318 | | | | |
| Fire Protection | 80-1503 | 8 | | | |
| Cemetery | | 8 | 38,000 | 3,149 | |
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| | | | | | |
| Special Machinery | | 7 | | | |
| **Totals** | | x | 214,000 | 122,417 | |
| Budget Hearing Notice | | 9 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Final County Assessed | County Clerk's Use Only |
| Union Township | |
| Little River | |
| 0 | |
| Nov 1, 2024 Total Assessed Valuation | - |

| | |
|---|---|
| Township Only Funds Revenue Neutral Rate | 17.767 |
| Township/3rd Class City Funds Revenue Neutral Rate | 1.619 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: August 23, 2024

Aurelia Garcia
County Clerk

Governing Body

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

CPA Summary

Union Township 2025

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

| | Budgeted Funds for 2024 | Tax Levies in the 2024 Budget | Allocation for Year 2025 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | MVT - Township | MVT - City | RVT - Township | RVT - City | 16/20M - Township | 16/20 - City | CommVeh - Twnshp | CommVeh - City | Wtrcraft - Township | Wtrcraft - City |
| *** | General | 1.104 | 374 | 338 | 12 | 8 | 9 | 1 | 15 | 0 | 0 | 0 |
| *** | Debt Service | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | Library | 0.462 | 156 | 141 | 5 | 3 | 4 | 0 | 6 | 0 | 0 | 0 |
| | Road | 16.977 | 5,746 | | 181 | | 135 | | 227 | | 0 | |
| | Special Road | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Noxious Weed | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| | Fire Protection | 0.000 | 0 | | 0 | | 0 | | 0 | | 0 | |
| *** | Cemetery | 0.709 | 240 | 217 | 8 | 5 | 6 | 1 | 9 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *** | | 0.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 19.252 | 6,516 | | 205 | | 153 | | 257 | | 0 | |
| | Total - 3rd Class City Levies (***) | 2.275 | | 696 | | 16 | | 2 | | 0 | | 0 |

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 | 19,920 | - | - | KSA 68-141g |
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| | | | | | |
| | Total | 19,920 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 19,920 | 0 | 0 | |

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

Union Township
Rice 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 | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| Noine | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total** | | | | **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 | | | | | | | |
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| | | | | | | | |
| | | | | **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
Rice 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 | $3,079 | $1,976 |
| Delinquent Tax | $0 | $0 |
| Motor Vehicle Tax | $0 | $298 |
| Recreational Vehicle Tax | $0 | $8 |
| 16/20M Vehicle Tax | $0 | $4 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $3,079 | $2,285 |
| Difference in Total Taxes: | ($794) | |
| Qualify for grant: Not Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $9,331,129 | $9,276,236 |
| Did Assessed Valuation Decrease? | Yes | |
| Levy Rate | 0.462 | 0.213 |
| Difference in Levy Rate: | (0.249) | |
| Qualify for grant: Not Qualify | | |

Overall does the municipality qualify for a grant? **Not Qualify**

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

Page No. 5

**Proposed Budget Year – Possible Loss of Library State Aid**

Welcome. You have been directed to this section because the amount of revenue from qualifying sources in your 2025 library fund is not equal to or greater than the amount from the same sources in 2024.

In municipalities supporting a library the municipality must budget as much or more for the budget year as received in the current year for its library to be eligible for a state grant-in-aid through the State Library of Kansas.

**Is this a violation?**

No. However, it may cost the library valuable supplemental state—and in some cases, regional—revenue.

**Why did this happen?**

To answer this question, review K.S.A. 75-2556 *et seq.* to see how it applies to your library fund. No public library is eligible for a grant-in-aid if the total amount of current year ad valorem property tax, delinquent tax, and MV, recreational vehicle, and 16/20M tax is less than the total amount produced from such sources for the previous year.

The statute only includes the library fund. If a separate library employee fund exists, it is not included in the calculation.

Note also that although you are eligible to expend carryover from the previous year, the statute does not include carryover and it is not considered for determination of eligibility.

**Who determines eligibility?**

K.S.A. 75-2556 *et seq.* makes the State Library of Kansas responsible for determining eligibility and distribution of library grants-in-aid.

**Can this issue be corrected at this time?**

If the 2025 municipal budget has not been published and has not been submitted to the County Clerk the library fund can be fixed before the submission of the budget to the County Clerk.

**What should I do?**

First, review the budget summary page to ensure that the ad valorem tax mill rate for Proposed Budget Year 2025 is equal to or greater than that for Current Year Estimate 2024.

If the mill rate is lower, check to see if the lesser amount is due to a decline in the assessed valuation. K.S.A. 75-2556(c) says that if the assessed valuation decreases the library will remain eligible as long as the ad valorem tax mill rate has not been reduced below the mill rate imposed for such purpose for the previous (2024) year.

Next, look to see if delinquent tax for 2025 is budgeted. Often this line is budgeted at $0 or left blank. If an amount is budgeted for the Proposed Budget Year it may improve the total to help the library's eligibility as well as provide the library with authority under the cash basis law to spend any delinquent taxes it receives.

**Further options**

The State Library can continue eligibility if after evaluation of all circumstances it is determined that the maintenance of local tax support for the operations of the library is being met.

These circumstances might include authorized transfer from the other funds, additional tax funds spent for support of the library that do not appear in the library fund, or special circumstances in this budget year. The State Library requires a letter of certification from the municipality to continue eligibility. For more information contact the State Library of Kansas at 785.296.3296, or e-mail: Alice.Smith@ks.gov

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 | 11,292 | 13,547 | 13,747 |
| Receipts: | | | |
| Ad Valorem Tax | 6,616 | 10,303 | x |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 364 | 711 |
| Recreational Vehicle Tax | | 10 | 20 |
| 16/20 M Vehicle Tax | | 4 | 10 |
| Commercial Vehicle Tax | | 8 | 15 |
| Watercraft Tax | | 1 | 0 |
| Gross Earnings (Intangibles) Tax | | 810 | 1,520 |
| Insurance Refund | 838 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -245 |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% of Total Rece | | | |
| **Total Receipts** | **7,454** | **11,500** | **2,030** |
| **Resources Available:** | **18,746** | **25,047** | **15,777** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 970 | 1,000 | 1,200 |
| Salaries & Wages | 450 | 0 | 500 |
| Employee Benefits | 2,946 | 3,000 | 3,500 |
| Supplies | 30 | 500 | 500 |
| Equipment | | 2,000 | 3,000 |
| Buildings Maintenance | | 0 | 0 |
| Insurance | | 4,000 | 7,000 |
| Contracts | 803 | 800 | 800 |
| Taxes | | | 500 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 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** | **5,199** | **11,300** | **17,000** |
| Unencumbered Cash Balance Dec 31 | 13,547 | 13,747 | x |
| 2023/2024/2025 Budget Authority Amount: | 17,650 | 15,500 | 17,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 17,000 |
| | | Tax Required | 1,223 |
| | Delinquent Comp Rate: | 1.2% | 15 |
| | | Amount of 2024 Ad Valorem Tax | 1,238 |

CPA Summary

Page No. 5

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $13,747 | 2024 Ending Cash Balance (est.) |
| $2,030 | 2025 Non-AV Receipts (est.) |
| $1,223 | 2025 Ad Valorem Tax (est.) |
| $17,000 | Total 2025 Resources Available |
| | |
| $5,459 | Less 2023 Expenditures + 5% |
| **$11,541** | **Projected 2026 Carryover (est.)** |

Note: Does not include Delinquent Taxes

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| 0.133 | 2025 Estimated Fund Mill Rate |
| 1.104 | 2024 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

Union Township 2025

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

| Adopted Budget **Debt Service** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | x |
| 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 misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expendit | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | x |
| 2023/2024/2025 Budget Authority Amou | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | | Delinquent Comp Rate: 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

| Adopted Budget **Library** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,874 | 1,723 | 1,802 |
| Receipts: | | | |
| Ad Valorem Tax | 2,849 | 3,079 | x |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 298 |
| Recreational Vehicle Tax | | | 8 |
| 16/20M Vehicle Tax | | | 4 |
| Commercial Vehicle Tax | | | 6 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -71 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **2,849** | **3,079** | **245** |
| **Resources Available:** | **4,723** | **4,802** | **2,047** |
| Expenditures: | | | |
| Contracts | 3,000 | 3,000 | 4,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expendit | | | |
| **Total Expenditures** | **3,000** | **3,000** | **4,000** |
| Unencumbered Cash Balance Dec 31 | 1,723 | 1,802 | x |
| 2023/2024/2025 Budget Authority Amou | 4,000 | 4,000 | 4,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 4,000 |
| | | Tax Required | 1,953 |
| | | Delinquent Comp Rate: 1.2% | 23 |
| | | Amount of 2024 Ad Valorem Tax | 1,976 |

See 'Library

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $1,802 | 2024 Ending Cash Balance (est.) |
| $245 | 2025 Non-AV Receipts (est.) |
| $1,953 | 2025 Ad Valorem Tax (est.) |
| $4,000 | Total 2025 Resources Available |
| $3,150 | Less 2023 Expenditures + 5% |
| $850 | Projected 2026 carryover (est.) |

Note: Does not include Delinquent Taxes

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| 0.213 | 2023 Estimated Fund Mill Rate |
| 0.462 | 2022 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2023 Estimated Total Mill Rate |
| 19.252 | 2022 Total Mill Rate |

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

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 | 22,469 | 15,421 | 24,204 |
| Receipts: | | | |
| Ad Valorem Tax | 118,475 | 113,163 | x |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 5,746 |
| Recreational Vehicle Tax | | | 181 |
| 16/20M Vehicle Tax | | | 135 |
| Commercial Vehicle Tax | | | 227 |
| Watercraft Tax | | | 0 |
| Special Highway/Gasoline Tax | | | 2,284 |
| Transfer from Sp. Machine | 19,920 | 10,120 | 10,120 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 109 | | |
| Neighborhood Revitalization Rebate | | | -2,575 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rece | | | |
| **Total Receipts** | **138,504** | **123,283** | **16,117** |
| **Resources Available:** | **160,973** | **138,704** | **40,321** |
| Expenditures: | | | |
| | | | |
| Officers Pay | 1,800 | 2,000 | 2,000 |
| Salaries & Wages | 8,026 | 8,000 | 2,500 |
| Employee Benefits | 300 | 0 | 4,000 |
| Road Maintenance | 6,810 | 10,000 | 10,000 |
| Road Materials | 58,000 | 58,000 | 64,000 |
| Equipment | 19,920 | 20,000 | 25,000 |
| Insurance | 8,706 | 12,000 | 12,000 |
| Contracts | 0 | 0 | 500 |
| Repairs | 4,096 | 4,000 | 15,000 |
| Other Operating | 144 | 500 | 20,000 |
| Cash Reserve (2025 column) | | | |
| Transfer to Special Machinery | 37,750 | | |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **145,552** | **114,500** | **155,000** |
| Unencumbered Cash Balance Dec 31 | 15,421 | 24,204 | x |
| 2023/2024/2025 Budget Authority Amount: | 151,000 | 155,000 | 155,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 155,000 |
| | | Tax Required | 114,679 |
| | Delinquent Comp Rate: | 1.2% | 1,376 |
| | | Amount of 2024 Ad Valorem Tax | 116,055 |

| **Special Machinery** K.S.A. 68-141g | 2023 Actual |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 137,207 |
| Transfers from: | |
| Road Fund | 37,750 |
| General Fund (No Levy) | 0 |
| General Fund (Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | 131 |
| Other | |
| **Resources Available:** | **175,088** |
| **Total Expenditures** | 19,920 |
| **Unencumbered Cash Balance, Dec 31** | **155,168** |

**CPA Summary**

Page No. 7

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $24,204 | 2024 Ending Cash Balance (est.) |
| $16,117 | 2025 Non-AV Receipts (est.) |
| $114,679 | 2025 Ad Valorem Tax (est.) |
| $155,000 | Total 2025 Resources Available |
| | |
| $152,830 | Less 2023 Expenditures + 5% |
| **$2,170** | **Projected 2026 Carryover (est.)** |

Note: Does not include Delinquent Taxes

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| 17.739 | 2025 Estimated Fund Mill Rate |
| 16.977 | 2024 Fund Mill Rate |
| **17.767** | **RNR (Township Only)** |
| **17.739** | **Estimated Rate (Township Only)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

Union Township 2025

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

| Adopted Budget **Special Road** | 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 | x |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 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** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditure | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | x |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures + 5% |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **17.767** | **RNR (Township Only)** |
| **17.739** | **Estimated Rate (Township Only)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

Adopted Budget

| **Noxious Weed** | 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 | x |
| 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 Expenditure | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | x |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures + 5% |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **17.767** | **RNR (Township Only)** |
| **17.739** | **Estimated Rate (Township Only)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

CPA Summary

Page No.

2025

## NOTICE OF BUDGET HEARING

The governing body of
**Union Township**
**Rice County**
will meet on at at 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 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.

| Fund | Prior Year Actual 2023 Expenditures | Prior Year Actual 2023 Actual Tax Rate* | Current Year Estimate 2024 Expenditures | Current Year Estimate 2024 Actual Tax Rate* | Proposed Budget 2025 Budget Authority for Expenditures | Proposed Budget 2025 Amount of 2024 Ad Valorem Tax | Proposed Budget 2025 Proposed Estimated Tax Rate* |
|---|---|---|---|---|---|---|---|
| General | 5,199 | 0.573 | 11,300 | 1.104 | 17,000 | 1,238 | 0.133 |
| Debt Service | | | | | | | |
| Library | 3,000 | 0.378 | 3,000 | 0.462 | 4,000 | 1,976 | 0.213 |
| Road | 145,552 | 17.612 | 114,500 | 16.977 | 155,000 | 116,055 | 17.739 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
| Cemetery | 4,764 | 1.773 | 12,000 | 0.709 | 38,000 | 3,149 | 0.339 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Special Machinery | 19,920 | | | | | | |
| Totals | 178,436 | 20.336 | 140,800 | 19.252 | 214,000 | 122,417 | 18.424 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *17.767* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *1.619* |
| Less: Transfers | 19,920 | | 0 | | 0 | | |
| Net Expenditure | 158,516 | | 140,800 | | 214,000 | | |
| Total Tax Levied | 134,299 | | 133,160 | | x | | |
| Total Assessed Valuation | 8,730,172 | | 9,331,129 | | 9,276,236 | | |
| Township Assessed Valuation Only | | | | | 6,542,365 | | |

| 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*

/s/ Bruce Ramage
0

Page No. 9

**Estimated Value Of One Mill For 2025**

| | |
|---|---|
| Township overall estimated value of one n | $9,276.00 |
| Township only estimated value of one mill | $6,542.00 |

**Want The Mill Rate The Same As For 2024?**

| | |
|---|---|
| 2024 Mill Rate Was: | 19.252 |
| 2025 Tax Levy Fund Expenditures Must Be | |
| Township Only Funds Exp. Changed By: | -$4,985 |
| Township Total Funds Exp. Changed By: | $14,741 |

**Impact On Keeping The Same Mill Rate As For 2024**

| | |
|---|---|
| 2025 Ad Valorem Tax Rev(Township Onl | $116,055 |
| 2025 Ad Valorem Tax Rev(Township Tot | $6,362 |
| Total 2025 Ad Valorem Tax Revenue: | $122,417 |
| 2024 Ad Valorem Tax Rev(Township Onl | $111,070 |
| 2024 Ad Valorem Tax Rev(Township Tot | $21,103 |
| Total 2024 Ad Valorem Tax Revenue: | $132,173 |
| Change in Ad Valorem Tax Revenue: | -$9,756 |
| Township Only Funds Exp. Changed By | $4,985 |
| Township Total Funds Exp. Changed By | -$14,741 |

**What Mill Rate Would Be Desired?**

| | |
|---|---|
| Enter Desired 2025 Mill Rate: | |
| **RNR Township Only Funds** | **17.767** |
| **RNR Township/3rd Class Funds** | **1.619** |
| Township Only Funds Estimated Rate | 17.739 |
| Township/3rd Class Funds Estimated Rate | **0.685** |
| TOTAL Current 2025 Estimated Mill Rat | 18.424 |
| Difference btwn Desired and Current Est.: | -18.424 |
| Township Only % Estimated Mill Rate: | 0 |
| Township Total % Estimated Mill Rate: | 0 |
| 2025 Tax Levy Fund Total Exp. Changed By: | |
| Township Only Funds Exp. Changed By: | $0 |
| Township Total Funds Exp. Changed By: | $0 |

**Township Only Funds**

| | |
|---|---|
| **Is rate hearing/resolution required to exceed Revenue Neutral Rate?** | **No** |

**Township/3rd Class City Funds**

| | |
|---|---|
| **Is rate hearing/resolution required to exceed Revenue Neutral Rate?** | **No** |

2025

## NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
**Union Township**
**Rice County**
will meet on at at 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 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 2024 | | Proposed Budget 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 | 5,199 | 0.573 | 11,300 | 1.104 | 17,000 | 1,238 | 0.133 |
| Debt Service | | | | | | | |
| Library | 3,000 | 0.378 | 3,000 | 0.462 | 4,000 | 1,976 | 0.213 |
| Road | 145,552 | 17.612 | 114,500 | 16.977 | 155,000 | 116,055 | 17.739 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
| Cemetery | 4,764 | 1.773 | 12,000 | 0.709 | 38,000 | 3,149 | 0.339 |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| Special Machinery | 19,920 | | | | | | |
| Totals | 178,436 | 20.336 | 140,800 | 19.252 | 214,000 | 122,417 | 18.424 |
| | | | | | *Funds Supported by Township Only - Revenue Neutral Rate*** | | *17.767* |
| | | | | | *Funds Supported by Township and 3rd Class City - Revenue Neutral Rate*** | | *1.619* |
| Less: Transfers | 19,920 | | 0 | | 0 | | |
| Net Expenditure | 158,516 | | 140,800 | | 214,000 | | |
| Total Tax Levied | 134,299 | | 133,160 | | x | | |
| Total Assessed Valuation | 8,730,172 | | 9,331,129 | | 9,276,236 | | |
| Township Assessed Valuation Only | | | | | 6,542,365 | | |

| 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*

0
0

Page No.

**Estimated Value Of One Mill For 2025**

| | |
|---|---|
| Township overall estimated value of one n | $9,276.00 |
| Township only estimated value of one mill | $6,542.00 |

**Want The Mill Rate The Same As For 2024?**

| | |
|---|---|
| 2024 Mill Rate Was: | 19.252 |
| 2025 Tax Levy Fund Expenditures Must Be | |
| Township Only Funds Exp. Changed By: | -$4,985 |
| Township Total Funds Exp. Changed By: | $14,741 |

**Impact On Keeping The Same Mill Rate As For 2024**

| | |
|---|---|
| 2025 Ad Valorem Tax Rev(Township Onl | $116,055 |
| 2025 Ad Valorem Tax Rev(Township Tot | $6,362 |
| Total 2025 Ad Valorem Tax Revenue: | $122,417 |
| 2024 Ad Valorem Tax Rev(Township Onl | $111,070 |
| 2024 Ad Valorem Tax Rev(Township Tot | $21,103 |
| Total 2024 Ad Valorem Tax Revenue: | $132,173 |
| Change in Ad Valorem Tax Revenue: | -$9,756 |
| Township Only Funds Exp. Changed By | $4,985 |
| Township Total Funds Exp. Changed By | -$14,741 |

**What Mill Rate Would Be Desired?**

| | |
|---|---|
| Enter Desired 2025 Mill Rate: | |
| **RNR Township Only Funds** | **17.767** |
| **RNR Township/3rd Class Funds** | **1.619** |
| Township Only Funds Estimated Rate | 17.739 |
| Township/3rd Class Funds Estimated Rat | **0.685** |
| Current 2025 Estimated Mill Rate: | 18.424 |
| Difference btwn Desired and Current Est.: | -18.424 |
| Township Only % Estimated Mill Rate: | 0 |
| Township Total % Estimated Mill Rate: | 0 |
| 2025 Tax Levy Fund Total Exp. Changed By: | |
| Township Only Funds Exp. Changed By: | $0 |
| Township Total Funds Exp. Changed By: | $0 |

**Township Only Funds**

| | |
|---|---|
| **Is rate hearing/resolution required to exceed Revenue Neutral Rate?** | **No** |

**Township/3rd Class City Funds**

| | |
|---|---|
| **Is rate hearing/resolution required to exceed Revenue Neutral Rate?** | **No** |

2025

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE**

The governing body of
**Union Township**
will meet on at at 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**
Rice County

**Township Only Funds**

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 17.767 | Proposed Tax Rate | 17.739 |

**Township and 3rd Class City Funds**

| | | | |
|---|---|---|---|
| Revenue Neutral Rate* | 1.619 | Proposed Tax Rate | 0.685 |

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

Union Township 2025

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

| Adopted Budget **Fire Protection** | 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 | x |
| 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 Rece | | | |
| **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 | x |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures + 5% |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **17.767** | **RNR (Township Only)** |
| **17.739** | **Estimated Rate (Township Only)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

Adopted Budget

| **Cemetery** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 26,242 | 39,955 | 34,570 |
| Receipts: | | | |
| Ad Valorem Tax | 18,477 | 6,615 | x |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 457 |
| Recreational Vehicle Tax | | | 13 |
| 16/20M Vehicle Tax | | | 6 |
| Commercial Vehicle Tax | | | 9 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | -167 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rece | | | |
| **Total Receipts** | **18,477** | **6,615** | **318** |
| **Resources Available:** | **44,719** | **46,570** | **34,888** |
| Expenditures: | | | |
| Reg Deeds | 228 | 3,000 | 3,000 |
| Repairs | 3,500 | 4,000 | 5,000 |
| Fuel | 0 | 0 | 0 |
| Contracts | 150 | 2,000 | 20,000 |
| Mowing | 886 | 3,000 | 10,000 |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **4,764** | **12,000** | **38,000** |
| Unencumbered Cash Balance Dec 31 | 39,955 | 34,570 | x |
| 2023/2024/2025 Budget Authority Amount: | 16,000 | 31,000 | 38,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 38,000 |
| | | Tax Required | 3,112 |
| | Delinquent Comp Rate: | 1.2% | 37 |
| | | Amount of 2024 Ad Valorem Tax | 3,149 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $34,570 | 2024 Ending Cash Balance (est.) |
| $318 | 2025 Non-AV Receipts (est.) |
| $3,112 | 2025 Ad Valorem Tax (est.) |
| $38,000 | Total 2025 Resources Available |
| $5,002 | Less 2023 Expenditures + 5% |
| $32,998 | Projected 2026 carryover (est.) |

Note: Does not include Delinquent Taxes

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| 0.339 | 2025 Estimated Fund Mill Rate |
| 0.709 | 2024 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

CPA Summary

Union Township 2025

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

| 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 | x |
| 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 | x |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures + 5% |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: No

Adopted Budget

| 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 | x |
| 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 | x |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures + 5% |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

CPA Summary

Page No.

Union Township 2025

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

| 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 | x |
| 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 Expenditure | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | x |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures + 5% |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

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 | x |
| 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 Expenditure | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | x |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.2% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 0 |

**Desired Carryover Into 2026**

| | |
|---|---|
| Desired Carryover Amount: | $0 |
| Estimated Mill Rate Impact: | |
| **2025 Tot Exp/Non-Appr Must Be:** | **$0** |
| Expenditures Must Be Changed by: | **$0** |

**Projected Carryover Into 2026**

| | |
|---|---|
| $0 | 2024 Ending Cash Balance (est.) |
| $0 | 2025 Non-AV Receipts (est.) |
| $0 | 2025 Ad Valorem Tax (est.) |
| $0 | Total 2025 Resources Available |
| $0 | Less 2023 Expenditures + 5% |
| $0 | Projected 2026 carryover (est.) |

**Estimated Mill Rate & Revenue Neutral Rate Comparison**

| | |
|---|---|
| | 2025 Estimated Fund Mill Rate |
| | 2024 Fund Mill Rate |
| **1.619** | **RNR (Township/3rd Class City)** |
| **0.685** | **Estimated Rate (Township/3rd Class City)** |
| 18.424 | 2025 Estimated Total Mill Rate |
| 19.252 | 2024 Total Mill Rate |

Is a rate hearing/resolution required: **Yes**

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

CPA Summary

Page No.

Union Township 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **0** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Forward (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |

| Adopted Budget **0** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Forward (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |

CPA Summary

Union Township 2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget 0 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |

Adopted Budget

| 0 | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
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| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount: | 0 | 0 | 0 |

CPA Summary

Union Township | **NON-BUDGETED FUNDS** | 2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **0** | | **0** | | **0** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 0 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 0 ** |
| | | | | | | | | | | 0 ** |

** Note: These two block figures should agree.

CPA Summary

Page No.

# Non-Budgeted Funds - Townships

**K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund.** The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

**K.S.A. 12-631p**. **Sewerage system reserve fund.** The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

**K.S.A. 12-1663. Federal grants (e.g. FEMA).** Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-16,111. State loans and grants.** State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

**K.S.A. 12-17,118.** N**eighborhood revitalization fund.** After adoption of a neighborhood

**K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund.** Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

**K.S.A. 75-6110. Special liability expense fund.** Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

**K.S.A. 79-1808. Special assessment fund.** Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

**K.S.A. 79-2925. Budgets exempt from the state budget law.** The state budget law does not apply to townships in counties having the county road unit system which have an annual expenditure of less than $200, and to any money received as a gift or bequest.

**K.S.A. 80-122. Township equipment reserve fund.** Authorizes a township to create a township equipment reserve fund to finance the acquisition of equipment and to budget and transfer each year to such fund up to 25% of the general fund.

**K.S.A. 80-1558. Township special fire protection reserve fund.** Authorizes a township to create a township special fire protection reserve fund to finance the acquisition of fire-fighting equipment, land, and buildings, and to transfer each year to such fund up to 25% of the money credited to the fire fund.

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 | 11,500 | 1.240 | 245 |
| Debt Service | | | 0 |
| Library | 3,334 | 0.359 | 71 |
| Road | 120,753 | 13.017 | 2,575 |
| Special Road | | | 0 |
| Noxious Weed | | | 0 |
| Fire Protection | | | 0 |
| Cemetery | 7,813 | 0.842 | 167 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 143,400 | 15.459 | 3,058 |

2024 July 1 Valuation: 9,276,236

Valuation Factor: 9,276.236

Neighborhood Revitalization Subj to Rebate: 197,779

Neighborhood Revitalization factor: 197.779

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

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF _____, HEREBY NOTIFIES THE _____ 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 _____ address 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, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

## Roll Call Vote

A Roll Call Vote of the ___(Governing Body Name)___ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __(Date)__
Resolution No. _____

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

_____

Resolution No. _____

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

**WHEREAS**, the Revenue Neutral Rate for the _____ Township was calculated as _____ mills by the _____ County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the _____ 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 _____ TOWNSHIP:**

The _____ Township shall levy a property tax rate exceeding the Revenue Neutral Rate of _____ 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 ____ day of _____ (month and year) and SIGNED by the Governing Body.

_____
_____
_____

Attested:

_____