CERTIFICATE

2025

To the Clerk of McPherson 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 T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	400	395	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	85,120	76,811	
Non-Budgeted Funds					
Special Machinery		6			
Totals		xxxxxx	85,520	77,206	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	15.130
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Rick Witte
McPherson County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Attest: 7-16 2024
Hallie B. Dehoy
County Clerk

Governing Body

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

CPA Summary

Union Township
McPherson 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		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	68,509	6,161	81	225	184	4
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	68,509	6,161	81	225	184	4

County Treas Motor Vehicle Estimate 6,161

County Treas Recreational Vehicle Estimate 81

County Treas 16/20M Vehicle Estimate 225

County Treas Commercial Vehicle Tax Estimate 184

County Treas Watercraft Tax Estimate 4

MVT Factor 0.08993

RVT Factor 0.00118

16/20M Factor 0.00328

Comm Veh Factor 0.00269

Watercraft Factor 0.00006

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	18,000	-	-	KSA 68-141g
	Total	18,000	0	0	
	Adjustments*				
	Adjusted Totals	18,000	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
McPherson 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
				Total	**0**	**0**	**0**

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

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	1	157	0
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	270	207	13
Reimb.	224	36	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**494**	**243**	**13**
Resources Available:	**495**	**400**	**13**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	126		
Equipment			
Buildings Maintenance			
Insurance		280	280
Publications	212	120	120
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	**338**	**400**	**400**
Unencumbered Cash Balance Dec 31	157	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	350	400	400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400
		Tax Required	387
	Delinquent Comp Rate:	2.0%	8
		Amount of 2024 Ad Valorem Tax	395

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	4,085	2,901	0
Receipts:			
Ad Valorem Tax	66,876	67,139	xxxxxxxxxxxxxx
Delinquent Tax	863	150	100
Motor Vehicle Tax	5,538	5,624	6,161
Recreational Vehicle Tax	114	177	81
16/20M Vehicle Tax	245	243	225
Commercial Vehicle Tax	174	194	184
Watercraft Tax		4	4
Special Highway/Gasoline Tax	2,837	2,995	3,000
Misc	150		
Interest on Idle Funds	59	75	60
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**76,856**	**76,601**	**9,815**
Resources Available:	**80,941**	**79,502**	**9,815**
Expenditures:			
Salaries & Wages	12,360	13,500	18,500
Employee Benefits	3,622	4,100	4,100
Road Maintenance	18,930	18,100	19,500
Road Materials	19,524	22,682	23,300
Equipment		15,220	15,220
Insurance	5,604	5,900	4,500
Cash Reserve (2025 column)			
Transfer to Special Machinery	18,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**78,040**	**79,502**	**85,120**
Unencumbered Cash Balance Dec 31	2,901	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	78,070	85,120	85,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,120
		Tax Required	75,305
	Delinquent Comp Rate:	2.0%	1,506
		Amount of 2024 Ad Valorem Tax	76,811

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	23,000
Transfers from:	
Road Fund	18,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	41,000
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**41,000**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Union Township
McPherson County
will meet on September 9, 2024 at 7:00 P.M. at 2675 8th Ave. Lindsborg, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 2675 8th Ave. Lindsborg, KS 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	338		400		400	395	0.087
Debt Service							
Library							
Road	78,040	15.407	79,502	15.246	85,120	76,811	16.962
Non-Budgeted Funds							
Special Machinery							
Totals	78,378	15.407	79,902	15.246	85,520	77,206	17.049
						*Revenue Neutral Rate***	*15.130*
Less: Transfers	18,000		0		0		
Net Expenditure	60,378		79,902		85,520		
Total Tax Levied	68,554		68,509		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,449,807		4,493,648		4,528,420		
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*

Mike Patrick
Township Treasurer

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF UNION TOWNSHIP, HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 17.049. The date of our hearing is September 9, 2024 at 7:00 P.M. and will be held at 2675 8th Ave, Lindsborg, 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 7-9, 2024.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2024 - 01

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

WHEREAS, the Revenue Neutral Rate for the Union Township was calculated as 15.13 mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2024 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 UNION TOWNSHIP:

The Union Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 15.13 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 9 day of September (month and year) and SIGNED by the Governing Body.

Roger Kreutzer

Bert

Mike Patrick

Attested:

Hollie D. Kelroy

Roll Call Vote

A Roll Call Vote of the Union Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate Held on September 9, 2024.
Resolution No. 2024 - 01

Governing Body Member	Yes	No	No Vote
Mike Patrick	X		
Roger Hudson	X		
Bud Snell	X		
Total	3	0	0

Certified:

Hollie D. Mahoy

Affidavit of Publication

STATE OF KANSAS, McPHERSON COUNTY, ss:
...Frank Mercer....., being first duly sworn,
Deposes and says: That.....He.....is General Manager of

The Lindsborg News-Record

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, with a general paid circulation on a yearly basis in McPherson County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Lindsborg, in said County, as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for consecutive weeks, the first publication thereof being made as aforesaid on the 8th day of August, 2024, with subsequent publications being made on the following dates:

....., 20..... ....., 20.....
....., 20..... ....., 20.....
....., 20..... ....., 20.....

.....

Subscribed and sworn to before me this 8th day of September, 2024

.....Notary Public

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-2026

Printer's fee $.....160.00.....
Additional copies $.....

Public Notice Public Notice Public Notice

(First published in The Lindsborg News-Record, August 8, 2024-1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Union Township
McPherson County

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Detailed budget information is available at 2675 8th Ave. Lindsborg, KS and will be available at this hearing.

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Road	78,040	15.407	79,502	15.246	85,120	76,811	16.962
Totals	78,378	15.407	79,902	15.246	85,520	77,206	17.049
					*Revenue Neutral Rate**		15.170
Less: Transfers	18,000		0		0		
Net Expenditure	60,378		79,902		85,520		
Total Tax Levied	68,554		68,509		xxxxxxxxxxxx		
Assessed Valuation							
Township	4,449,807		4,493,648		4,528,420		

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Mike Aurick, Township Treasurer