State of Kansas
Township

CERTIFICATE 2025

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
Lowe 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		99,739	98,392	21.761
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	99,739	98,392	21.761
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,521,413
Rate Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	21.774
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 2024

County Clerk

Governing Body

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

CPA Summary

Lowe Township
Washington 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	98,392	1,649	34	1,030	0	23
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	98,392	1,649	34	1,030	0	23

County Treas Motor Vehicle Estimate 1,649

County Treas Recreational Vehicle Estimate 34

County Treas 16/20M Vehicle Estimate 1,030

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 23

MVT Factor 0.01676

RVT Factor 0.00035

16/20M Factor 0.01047

Comm Veh Factor 0.00000

Watercraft Factor 0.00023

2025

Lowe 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	19,180	-	-	KSA 80-122
Road	Special Machinery	-	-	-	
	Total	19,180	0	0	
	Adjustments*				
	Adjusted Totals	19,180	0	0	

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

Lowe Township
Washington 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.

Lowe 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	10	9	0
Receipts:			
Ad Valorem Tax	84,743	98,392	xxxxxxxxxxxxxxx
Delinquent Tax	1,486		
Motor Vehicle Tax	1,754	1,234	1,649
Recreational Vehicle Tax	48	28	34
16/20 M Vehicle Tax	962	1,019	1,030
Commercial Vehicle Tax			0
Watercraft Tax	8	8	23
Gross Earnings (Intangibles) Tax			0
Special Highway/Gasoline Tax	1,528	1,504	1,509
Interest on Idle Funds	137		
Neighborhood Revitalization Rebate	-1,256	0	-2,898
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**89,410**	**102,185**	**1,347**
Resources Available:	**89,420**	**102,194**	**1,347**
Expenditures:			
Salary & wages		5,000	5,000
Officers Pay	1,823	1,000	1,000
Insurance/Bond/Publication	2,065	3,000	3,000
Machine Hire	7,379	14,000	9,000
Hired Labor	3,377	5,000	5,000
Supplies	4,201	8,000	8,000
Road Materials	50,798	39,694	52,139
Employee Benefits	588	2,500	600
Fuel		15,000	4,000
Repairs		6,000	6,000
Culverts/Blades		3,000	6,000
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)	19,180		
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**89,411**	**102,194**	**99,739**
Unencumbered Cash Balance Dec 31	9	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	89,705	102,276	99,739
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	99,739
		Tax Required	98,392
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	98,392

CPA Summary

Lowe 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline 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:			
Salaries & Wages			
Employee Benefits			
Road Maintenance			
Road Materials			
Equipment			
Cash Reserve (2025 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
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

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	53,220
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	19,180
Interest on Idle Funds	
Other	
Resources Available:	72,400
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**72,400**

CPA Summary

Expected print dimensions of advertisement:
Width: 3.22 in., Height: 2.25 in.

Newspaper page size: Width: 10.00 in., Height: 21.50 in.
Publisher may wrap or break notice between pages.

PUBLIC NOTICE

Published in the Washington County News on July 18, 2024

NOTICE OF BUDGET HEARING

The governing body of
Lowe Township
Washington County
will meet on 8/5/24 at 7:00 PM at 1159 24TH RD, MORROWVILLE 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 CLERK'S OFFICE 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	89,411	21.521	102,194	21.515	99,739	98,392	21.774
Special Machinery							
Totals	89,411	21.521	102,194	21.515	99,739	98,392	21.774
					*Revenue Neutral Rate**		21.774
Less: Transfers	19,180		0		0		
Net Expenditure	70,231		102,194		99,739		
Total Tax Levied	80,053		98,392		xxxxxxxxxxxxxxx		
Assessed Valuation: Township	3,998,600		4,593,277		4,518,815		
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*

SHAWN MILLER
TREASURER

Lowe 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
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 4,518,815

Valuation Factor: 4,518.815

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.

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

Budgeted Year: 2025

Library found in: Lowe Township
Washington County

As provided in KSA 79-2933 *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	$4,573,277	$4,518,815
Did Assessed Valuation Decrease?	Yes	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

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.

Lowe 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	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	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

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	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