2026

CERTIFICATE

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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	85,920	77,162	
Special Machinery		6			
Totals		xxxxxx	86,320	77,162	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	17.090
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 8-5 2025
Hollie O. Nelson
County Clerk

Michael O. Patrick

X Kevin

X

Governing Body

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

CPA Summary

Union Township
McPherson County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	395	32	0	1	1	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	76,811	6,244	78	199	279	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	77,206	6,276	78	200	280	0

County Treas Motor Vehicle Estimate 6,276

County Treas Recreational Vehicle Estimate 78

County Treas 16/20M Vehicle Estimate 200

County Treas Commercial Vehicle Tax Estimate 280

County Treas Watercraft Tax Estimate 0

MVT Factor 0.08129

RVT Factor 0.00101

16/20M Factor 0.00259

Comm Veh Factor 0.00363

Watercraft Factor 0.00000

2026

Union Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	9,000	-	-	KSA 68-141g
	Total	9,000	0	0	
	Adjustments*				
	Adjusted Totals	9,000	0	0	

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

Union Township
McPherson County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Union Township

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	156	80	197
Receipts:			
Ad Valorem Tax		387	xxxxxxxxxxxxxxx
Delinquent Tax	65		
Motor Vehicle Tax			32
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			1
Commercial Vehicle Tax			1
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	199	130	808
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**264**	**517**	**842**
Resources Available:	**420**	**597**	**1,039**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	136	120	120
Publications	204	280	120
Buildings Maintenance			
Insurance			160
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**340**	**400**	**400**
Unencumbered Cash Balance Dec 31	80	197	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	400	400	400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Union Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	2,901	316	351
Receipts:			
Ad Valorem Tax	67,929	75,275	xxxxxxxxxxxxxxx
Delinquent Tax	726	150	150
Motor Vehicle Tax	6,544	6,161	6,244
Recreational Vehicle Tax	60	81	78
16/20M Vehicle Tax	242	225	199
Commercial Vehicle Tax	256	184	279
Watercraft Tax	0	4	0
Special Highway/Gasoline Tax	2,997	3,000	2,900
Interest on Idle Funds	85	75	70
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**78,839**	**85,155**	**9,920**
Resources Available:	**81,740**	**85,471**	**10,271**
Expenditures:			
Board Per Diem	2,700	3,000	3,000
Salaries & Wages	14,064	15,500	16,000
Employee Benefits	6,155	6,000	6,100
Road Maintenance	34,246	26,320	27,000
Road Materials	9,010	9,800	10,400
Equipment		17,000	15,520
Insurance	6,249	7,500	7,900
Cash Reserve (2026 column)			
Transfer to Special Machinery	9,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**81,424**	**85,120**	**85,920**
Unencumbered Cash Balance Dec 31	316	351	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	81,424	85,120	85,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,920
		Tax Required	75,649
	Delinquent Comp Rate:	2.0%	1,513
		Amount of 2025 Ad Valorem Tax	77,162

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	41,000
Transfers from:	
Road Fund	9,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	50,000
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**50,000**

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Union Township
McPherson County
will meet on August 5, 2025 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 and the amount of ad valorem tax. Detailed budget information is available at 2675 8th Ave, Lindsborg, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	340		400	0.087	400		
Debt Service							
Library							
Road	81,424	15.246	85,120	16.962	85,920	77,162	17.079
Special Machinery							
Totals	81,764	15.246	85,520	17.049	86,320	77,162	17.079
						*Revenue Neutral Rate***	*17.090*
Less: Transfers	9,000		0		0		
Net Expenditure	72,764		85,520		86,320		
Total Tax Levied	68,509		77,206		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,493,648		4,528,420		4,517,960		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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

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Mike Patrick, Township Treasurer

Publish: Lindsborg News-Record
Date: July 24, 2025
3680470

RECEIVED JUL 25 2025

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Lindsborg News-Record
114 S. Main
(785) 227-3348

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Lindsborg News-Record , a publication that is a "legal newspaper" as that phrase is defined for the city of Lindsborg, for the County of McPherson, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Jul 24, 2025

Notice ID: Id1IlxtmFwd35LbUkbAz
Publisher ID: 3680470
Notice Name: Union Twp 2026

Publication Fee: $124.63

Anjana Bhadoriya

Agent

VERIFICATION
State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301658
Expires on August 17, 2026

Signed or attested before me on this: 07/25/2025

Notary Public
Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Union

HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

_____ Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is: _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

_____

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

WITNESS my hand and official seal on 7/18, 2025

(Seal)

Pat Nott Co. Admin
Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

CERTIFICATE

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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Neighborhood Revitalization Rebate					

	County Clerk's Use Only
	4,517,960
	Nov 1, 2025 Total Assessed Valuation
Revenue Neutral Rate	17.090
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 2025

County Clerk

Michael O. Patton

Governing Body

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

CPA Summary