State of Kansas
Township

CERTIFICATE 2025

To the Clerk of Washington 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			
Fund	K.S.A.				
General	79-1962	6	3,987	3,867	1.218
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	40,962	37,963	13.863
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Non-Budgeted Funds		5			
Special Machinery		7			
Totals		xxxxxx	44949	41830	15.081
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

Final County Assessed	County Clerk's Use Only
Union Township	2,738,537
Mahaska	434,783
0	
Nov 1, 2024 Total Assessed Valuation	3,173,320

Township Only Funds Revenue Neutral Rate	13.863
Township/3rd Class City Funds Revenue Neutral Rate	1.219
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: July 15, 2024
County Clerk

Governing Body
Trustee
Secretary

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	1.181	69	0	3	0	15	0	32	0	0	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	13.059	768		38		166		359		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	
***		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
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	14.240	837		41		181		391		0	
	Total - 3rd Class City Levies (***)	1.181		0		0		0		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	22,740	-	-	KSA 68-141g
	Total	22,740	0	0	
	Adjustments*				
	Adjusted Totals	22,740	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
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				**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	0	0	0
Receipts:			
Ad Valorem Tax	3,752	3,867	xxxxxxxxxxxxxxx
Delinquent Tax	153		
Motor Vehicle Tax	135	88	69
Recreational Vehicle Tax	4	3	3
16/20 M Vehicle Tax	17	16	15
Commercial Vehicle Tax	43	20	32
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	46	174	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,150**	**4,168**	**120**
Resources Available:	**4,150**	**4,168**	**120**
Expenditures:			
Officers Pay		700	700
Publication	132	150	150
Employee Benefits	708	1,000	700
Supplies		25	25
Insurance	3,310	2,293	2,412
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	**4,150**	**4,168**	**3,987**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,021	4,213	3,987
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,987
		Tax Required	3,867
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,867

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	0	0	0
Receipts:			
Ad Valorem Tax	36,881	37,963	xxxxxxxxxxxxx
Delinquent Tax	1,304		
Motor Vehicle Tax	675	963	768
Recreational Vehicle Tax	12	30	38
16/20M Vehicle Tax	179	174	166
Commercial Vehicle Tax	463	216	359
Watercraft Tax			0
Special Highway/Gasoline Tax	1,690	1,664	1,669
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**41,204**	**41,010**	**2,999**
Resources Available:	**41,204**	**41,010**	**2,999**
Expenditures:			
Reimbursement	-3,662		
Officers Pay	1,441	900	1,500
Salaries & Wages	4,710	4,500	4,500
Employee Benefits	311	45	300
Culverts	1,846	10,000	5,000
Road Materials		14,565	14,662
Fuel/Oil/Blades	5,006	7,000	5,000
Repairs	8,812	3,000	9,000
Contract labor		1,000	1,000
Cash Reserve (2025 column)			
Transfer to Special Machinery	**22,740**		
Does transfer exceed 25% of Resources Avail	Exceeds 25%		
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**41,204**	**41,010**	**40,962**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	41,183	41,129	40,962
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	40,962
		Tax Required	37,963
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	37,963

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	143,902
Transfers from:	
Road Fund	22,740
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	155
Other	
Resources Available:	**166,797**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**166,797**

Exceeds 25% of Resources Available

CPA Summary

Expected print dimensions of advertisement:
Width: 3.22 in., Height: 2.5 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
Union Township
Washington County
will meet on 8/15/24 at 8:00 PM at MAHASKA COMMUNITY CENTER 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	4,150	1.185	4,168	1.181	3,987	3,867	1.218
Road	41,284	12.940	41,010	13.059	40,962	37,963	13.863
Non-Budgeted Funds	28,643						
Special Machinery							
Totals	73,996	14.125	45,178	14.240	44,949	41,830	15.081
					*Funds Supported by Township Only - Revenue Neutral Rate***		*13.963*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*1.119*
Less: Transfers	23,740		0		0		
Net Expenditure	51,256		45,178		44,949		
Total Tax Levied	41,827		41,830		xxxxxxxxxxxxxx		
Total Assessed Valuation	3,262,727		3,274,288		3,177,608		
Township Assessed Valuation Only					2,728,537		

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.*

ROD ARBUTHNOT
TREASURER

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

Budgeted Year: 2025

Library found in: Union Township
Washington County

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

First test:

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

Second test:

Assessed Valuation	$3,274,288	$3,173,408
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.

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	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	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	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Union Township 2025

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	xxxxxxxxxxxxx
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	xxxxxxxxxxxxx
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

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	xxxxxxxxxxxxx
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	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Union Township 2025

2025 Neighborhood Revitalization Rebate

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

2024 July 1 Valuation: 3,173,408

Valuation Factor: 3,173.408

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.