CERTIFICATE

2026

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Gilman 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	12,166	9,842	0.910
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	132,804	126,297	11.982
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	7	33,060	22,735	2.602
		7			
Special Machinery		6			
Totals		XXXXXX	178029.8	158873.8	16.494
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice		8			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

	Final County Assessed	County Clerk's Use Only
Gilman Township	10,541,231	
Oneida	284,397	
Fire District	8,740,307	
Nov 1, 2025 Total Assessed Valuation	19,565,835	

Township Only Funds Revenue Neutral Rate	11.986
Township/3rd Class City Funds Revenue Neutral Rate	0.503
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Carolyn Brock

Address:
612 SW Terrace Avneue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Attest: 12/31 ,2025
Mary Kay Schulteijans
County Clerk

Andy R. Evans
Terry B Heinen
Dennis L Bacha

Governing Body

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

CPA Summary

Gilman Township

2026

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

	Budgeted Funds for 2025	Tax Levies in the 2025 Budget	Allocation for Year 2026									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
•••	General	0.490	97	462	5	19	13	52	16	80	1	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	11.658	2,300		118		307		378		21	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	2.529	499		26		67		82		4	
•••		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	14.677	2,896		149		387		476		26	
	Total - 3rd Class City Levies (•••)	0.490		462		19		52		80		0

Gilman 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
Road	Special Machinery	-			68-141g
General	Road	10,000			68-590
	Total	10,000	0	0	
	Adjustments*				
	Adjusted Totals	10,000	0	0	

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

Gilman Township
Nemaha 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				**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
None							
				Total	**0**	**0**	**0**

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

Gilman 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	8,351	3,217	1,236
Receipts:			
Ad Valorem Tax	5,925	5,442	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		105	559
Recreational Vehicle Tax		5	24
16/20 M Vehicle Tax		14	65
Commercial Vehicle Tax		11	96
Watercraft Tax		1	1
LAVTR			0
Gross Earnings (Intangibles) Tax		311	364
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-20	-20
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,925**	**5,869**	**1,088**
Resources Available:	**14,276**	**9,086**	**2,324**
Expenditures:			
Officers Pay			
Contract Labor			1,000
Employee Benefits	325	300	300
Supplies		2,000	5,316
Accountant	495	400	400
Postage		200	200
Insurance		4,700	4,700
Budget & Publications	239	250	250
Transfer to Fire			
Transfer to Road	10,000		
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	**11,059**	**7,850**	**12,166**
Unencumbered Cash Balance Dec 31	3,217	1,236	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,440	9,627	12,166
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	12,166
		Tax Required	9,842
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	9,842

CPA Summary

Gilman 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	17,643	-9,656	894
Receipts:			
Ad Valorem Tax	109,401	126,297	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,070	2,300
Recreational Vehicle Tax		104	118
16/20M Vehicle Tax		284	307
Commercial Vehicle Tax		211	378
Watercraft Tax		17	21
Special Highway/Gasoline Tax		2,629	2,638
Transfer from General	10,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-150	-150
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**119,401**	**131,462**	**5,613**
Resources Available:	**137,044**	**121,806**	**6,507**
Expenditures:			
Officers Pay			
Salaries & Wages	10,736	21,665	21,665
Contrat Labor	6,376	7,500	7,500
Employee Benefits			
Contract Services		2,000	2,000
Machine Hire/Trucking	31,265	30,000	30,000
Road Maintenance			
Road Materials	79,453	40,947	35,639
Equipment			15,000
Fuel/Berwick Oil	6,793	7,800	10,000
Insurance	3,760	4,000	4,000
Repairs	5,486	7,000	7,000
Supplies	2,831		
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**146,700**	**120,912**	**132,804**
Unencumbered Cash Balance Dec 31	-9,656	894	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	145,926	131,612	132,804
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	132,804
See Tab B		Tax Required	126,297
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	126,297

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	23,948
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Sale of Equipment	
Resources Available:	**23,948**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**23,948**

CPA Summary

Gilman Township 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	686	6,307	9,697
Receipts:			
Ad Valorem Tax	22,862	22,735	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		544	499
Recreational Vehicle Tax		27	26
16/20M Vehicle Tax		75	67
Commercial Vehicle Tax		55	82
Watercraft Tax		4	4
Transfer from General			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-50	-50
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,862**	**23,390**	**628**
Resources Available:	**23,548**	**29,697**	**10,325**
Expenditures:			
City of Seneca	17,241	20,000	20,000
Capital Outlay			13,060
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**17,241**	**20,000**	**33,060**
Unencumbered Cash Balance Dec 31	6,307	9,697	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	24,000	30,091	33,060
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,060
		Tax Required	22,735
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	22,735

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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:			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Gilman Township
Nemaha County
will meet on August 23, 2025 at 1:00 PM at 1991 P Road, Seneca 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 Andy Evans' residence, 2288 O Road, Seneca 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	11,059	0.475	7,850	0.490	12,166	9,842	0.503
Road	146,700	9.350	120,912	11.658	132,804	126,297	11.985
Fire Protection	17,241	2.457	20,000	2.529	33,060	22,735	2.602
Special Machinery							
Totals	175,000	12.282	148,762	14.677	178,030	158,874	15.090
					*Funds Supported by Township Only - Revenue Neutral Rate***		*11.986*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.503*
					*Fire Protection -Revenue Neutral Rate***		*2.604*
Less: Transfers	10,000		0		0		
Net Expenditure	165,000		148,762		178,030		
Total Tax Levied	132,789		154,474		xxxxxxxxxxxxx		
Total Assessed Valuation	20,711,993		20,100,592		19,558,881		
Township Assessed Valuation Only					10,537,718		
Fire Protection Only			9,513,470		8,736,467		

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

Andy Evans
Clerk

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,059	0.475	7,850	0.490	12,166	9,842	0.503
Road	146,700	9.350	120,912	11.658	132,804	126,297	11.985
Fire Protection	17,241	2.457	20,000	2.529	33,060	22,735	2.602
Special Machinery							
Totals	175,000	12.282	148,762	14.677	178,030	158,874	15.090
					*Funds Supported by Township Only - Revenue Neutral Rate**		*11.986*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		*0.503*
					*Fire Protection -Revenue Neutral Rate**		*2.604*
Less: Transfers	10,000		0		0		
Net Expenditure	165,000		148,762		178,030		
Total Tax Levied	132,789		154,474		xxxxxxxxxxxx		
Total Assessed Valuation	20,711,993		20,100,592		19,558,881		
Township Assessed Valuation Only					10,537,718		
Fire Protection Only			9,513,470		8,736,467		

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

Andy Evans
Clerk

STATE OF KANSAS
County of Nemaha

Pamela Deters, being first duly sworn, deposes and states: That she is of lawful age, that affiant is legal publication editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date Aug. 6, 2025
Second insertion thereof in the issue thereof date _____, 2025
Third insertion thereof in the issue thereof date _____, 2025

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 63.75
Subscribed to in my presence and sworn to before me by said Pamela Deters Pamela A. Deters
This 6 day of Aug., 2025

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
1-15-29

Joyce K Diehl

My commission expires on the 15th day of January, 2029

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2025

_____