CERTIFICATE

2026

To the Clerk of Riley County, State of Kansas
We, the undersigned, officers of
Manhattan 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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		50,021	38,553	0.885
Debt Service	10-113				
Library	12-1220				
Road	68-518c		236,570	202,189	4.640
Special Machinery					
Totals		xxxxxx	286,591	240,742	5.525
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					43,575,411
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	5.265
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 2025

County Clerk

Erik J Juske
Joseph Edmunds
Stan Cook

Governing Body

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

CPA Summary

Manhattan Township
Riley 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	19,119	1,826	28	14	215	26
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	211,923	20,237	305	153	2,384	286
	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	231,042	22,063	333	167	2,599	312

County Treas Motor Vehicle Estimate 22,063

County Treas Recreational Vehicle Estimate 333

County Treas 16/20M Vehicle Estimate 167

County Treas Commercial Vehicle Tax Estimate 2,599

County Treas Watercraft Tax Estimate 312

MVT Factor 0.09549

RVT Factor 0.00144

16/20M Factor 0.00072

Comm Veh Factor 0.01125

Watercraft Factor 0.00135

2026

Manhattan 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	-	15,575	-	KSA 80-122
Road	Special Machinery	35,000	18,000	18,000	KSA 68-141g
	Total	35,000	33,575	18,000	
	Adjustments*				
	Adjusted Totals	35,000	33,575	18,000	

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

Manhattan Township
Riley 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.

Manhattan 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	59,698	48,896	9,359
Receipts:			
Ad Valorem Tax	17,374	19,119	xxxxxxxxxxxxxxx
Delinquent Tax	1,259		
Motor Vehicle Tax	6,756	1,626	1,826
Recreational Vehicle Tax	98	25	28
16/20 M Vehicle Tax	44	16	14
Commercial Vehicle Tax	813	201	215
Watercraft Tax	101	26	26
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	612		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,057**	**21,013**	**2,109**
Resources Available:	**86,755**	**69,909**	**11,468**
Expenditures:			
Officers Pay	3,325	3,500	3,500
Salaries & Wages	955	1,500	1,500
Employee Benefits	22,715	22,500	23,000
Supplies		325	
Equipment		150	
Buildings Maintenance	3,037	5,000	3,200
Insurance	7,656	9,500	7,921
Other	171	2,500	10,600
Audit Fee			300
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)		15,575	
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**37,859**	**60,550**	**50,021**
Unencumbered Cash Balance Dec 31	48,896	9,359	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	45,631	60,550	50,021
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,021
		Tax Required	38,553
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	38,553

CPA Summary

Manhattan 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	59,585	62,121	2,539
Receipts:			
Ad Valorem Tax	210,566	211,923	xxxxxxxxxxxxxxx
Delinquent Tax	4,359		
Motor Vehicle Tax	18,540	19,755	20,237
Recreational Vehicle Tax	259	302	305
16/20M Vehicle Tax	204	195	153
Commercial Vehicle Tax	2,007	2,445	2,384
Watercraft Tax	249	311	286
Special Highway/Gasoline Tax	8,579	8,477	8,477
Sale of CMP	949		
Interest on Idle Funds	1,334		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**247,046**	**243,408**	**31,842**
Resources Available:	**306,631**	**305,529**	**34,381**
Expenditures:			
Salaries & Wages	53,589	69,000	55,000
Employee Benefits		550	
Road Maintenance		15,000	
Road Materials	127,666	145,940	129,000
Equipment	19,054	32,750	22,000
Other Operating	9,144	5,000	10,000
Insurance		1,750	
Oil & Fuel	57	15,000	2,570
Cash Reserve (2026 column)			
Transfer to Special Machinery	35,000	18,000	18,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**244,510**	**302,990**	**236,570**
Unencumbered Cash Balance Dec 31	62,121	2,539	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	241,970	302,990	236,570
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	236,570
		Tax Required	202,189
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	202,189

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	156,395
Transfers from:	
Road Fund	35,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	1,556
Other	
Resources Available:	192,951
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**192,951**

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CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Manhattan Township
Riley County
will meet on August 26th, 2025 at 7:00 PM at 1316 Collins Ln Manhattan, KS 66502 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 Riley County 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	37,859	0.434	60,550	0.454	50,021	38,553	0.879
Debt Service							
Library							
Road	244,510	5.268	302,990	5.032	236,570	202,189	4.607
Special Machinery							
Totals	282,369	5.702	363,540	5.486	286,591	240,742	5.486
						*Revenue Neutral Rate***	*5.265*
Less: Transfers	35,000		33,575		18,000		
Net Expenditure	247,369		329,965		268,591		
Total Tax Levied	231,042		231,042		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	40,524,380		42,114,111		43,882,823		
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*

Stan Cook
Treasurer

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Motion to Exceed Revenue Neutral Rate

I, (name) Stan Cook move to approve and adopt the Resolution to Exceed the Revenue Neutral Rate as provided by the Riley County Clerk's Office for budget year 2026 .

Seconder Erik Jiska Trudec
(name)

The motion has been seconded, All in favor? All Opposed?

Roll Call Vote

A Roll Call Vote of the (Governing Body) MANHATTAN TOWNSHIP To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on

8-26-25
(date)

Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Erik Jiska	✓		
Joseph Edmunds	✓		
Stan Cook Stan Cook	✓		
TOTAL	3	Ø	Ø

Certified: Stan Cook

Resolution No. 2025-02

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

WHEREAS, the Revenue Neutral Rate for the Manhattan Township was calculated as 5.265 mills by the Riley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26th, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Manhattan 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 MANHATTAN TOWNSHIP:

The Manhattan Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.265 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 26 day of August 2025 (month and year) and SIGNED by the Governing Body.

Trustee

Clerk

Stan Cook Treasure

Attested:

THE MERCURY

MANHATTAN, KANSAS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Manhattan Mercury
P.O. Box 787
(785) 776-2200

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 The Manhattan Mercury, a publication that is a "legal newspaper" as that phrase is defined for the city of Manhattan, for the County of Riley, 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. 15, 2025

Notice ID: XAQxUDgrnly64gKbpFdE
Publisher ID: COL-000435
Notice Name: Manhattan Township 2026 Budget Notice

PUBLICATION FEE: $258.12

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Anjana Bhadoriya

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 07/16/2025

Notary Public
Notarized remotely online using communication technology via Proof.

State of Kansas
Township
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Outstanding Indebtedness, Jan 1	2023		2024		2025		
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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*

Stan Cook
Treasurer

001991