CERTIFICATE 2026

To the Clerk of Nemaha County, State of Kansas
We, the undersigned, officers of
Mitchell 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		0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	192,896	133,442	13.638
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503	7	17,962	15,251	1.626
		7			
Special Machinery		6			
Totals		xxxxxx	210858	148693	15.264
Budget Hearing Notice		8		Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		8		Mitchell Township	9,784,983
Rate Hearing Notice				Fire District	9,382,312
Neighborhood Revitalization Rebate				0	
				Nov 1, 2025 Total Assessed Valuation	19,167,295

Township Only Funds Revenue Neutral Rate	11.142
Township/3rd Class City Funds Revenue Neutral Rate	1.421
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Carolyn Brock

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

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

Governing Body

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

CPA Summary

Mitchell 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	0.000	0	0	0	0	0	0	0	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	11.227	8,645		277		1,114		2,892		73	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	1.435	1,105		35		142		370		9	
***		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	12.662	9,750		312		1,256		3,262		82	
	Total - 3rd Class City Levies (***)	0.000		0		0		0		0		0

Mitchell 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	30,000	-	-	68-141g
	Total	30,000	0	0	
	Adjustments*				
	Adjusted Totals	30,000	0	0	

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

Mitchell 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
JD Grader	5/3/21	84	2.25	165,924	84,993	26,000	26,000
				Total	**84,993**	**26,000**	**26,000**

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

Mitchell 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	64,721	51,805	41,552
Receipts:			
Ad Valorem Tax	123,862	108,442	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		8,995	8,645
Recreational Vehicle Tax		230	277
16/20M Vehicle Tax		1,223	1,114
Commercial Vehicle Tax		2,123	2,892
Watercraft Tax		78	73
Special Highway/Gasoline Tax		2,768	2,777
Intangible Tax	895	1,184	0
Reimbursements	1,094		
Wind Farms	2,125	2,125	2,125
Patronage			
Interest on Idle Funds	853		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**128,829**	**127,168**	**17,902**
Resources Available:	**193,550**	**178,973**	**59,454**
Expenditures:			
Officers Pay	3,324	5,000	5,000
Salaries & Wages	14,000	15,000	15,000
Employee Benefits	1,709	2,000	2,000
Road Maintenance & Hauling	19,489	30,000	30,000
Road Materials	59,866	26,071	81,546
Repairs/Supplies	496	15,000	15,000
Fuel	9,000	15,000	15,000
Insurance	3,000	3,000	3,000
Equipment- LP payment		26,000	26,000
Lake Road			
Budget & Publication	234	350	350
Tax Preparer	210		
Transfer to Special Machinery	30,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous	417		
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**141,745**	**137,421**	**192,896**
Unencumbered Cash Balance Dec 31	51,805	41,552	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	180,636	137,421	192,896
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	192,896
		Tax Required	133,442
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	133,442

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	12,365
Transfers from:	
Road Fund	30,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	**42,365**
Total Expenditures	26,000
Unencumbered Cash Balance, Dec 31	**16,365**

CPA Summary

Mitchell 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	1,223	614	1,049
Receipts:			
Ad Valorem Tax	12,431	13,251	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,004	1,105
Recreational Vehicle Tax		26	35
16/20M Vehicle Tax		137	142
Commercial Vehicle Tax		237	370
Watercraft Tax		9	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,431**	**14,664**	**1,662**
Resources Available:	**13,654**	**15,278**	**2,711**
Expenditures:			
City of Seneca	13,040	14,229	14,229
Cash Reserve			3,733
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**13,040**	**14,229**	**17,962**
Unencumbered Cash Balance Dec 31	614	1,049	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	17,814	15,229	17,962
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,962
		Tax Required	15,251
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	15,251

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 TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Mitchell Township
Nemaha County
will meet on August 25, 2025 at 8:00 PM at John Kohake's residence, 825 112th Road, Centralia 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 John Kohake's residence 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*
Road	141,745	11.230	137,421	11.227	192,896	133,442	13.710
Fire Protection	13,040	1.253	14,229	1.435	17,962	15,251	1.567
Special Machinery	26,000						
Totals	180,785	12.483	151,650	12.662	210,858	148,693	15.277
*Funds Supported by Township Only - Revenue Neutral Rate**							*11.142*
*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**							*1.421*
Less: Transfers	30,000		0		0		
Net Expenditure	150,785		151,650		210,858		
Total Tax Levied	117,609		121,693		xxxxxxxxxxxxx		
Total Assessed Valuation	18,501,417		18,897,027		19,063,145		
Township Assessed Valuation Only					9,732,908		

Outstanding Indebtedness, Jan 1	2023	2024	2025
Other	0	0	0
Lease Purchase Principal	131,838	108,674	84,993
Total	131,838	108,674	84,993

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

John Kohake
Treasurer

Resolution No. _____

A RESOLUTION OF THE Mitchell Township, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Mitchell Township was calculated as 12.563 mills by the Nemaha County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Mitchell 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 25, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Mitchell 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 Mitchell Township:

The Mitchell Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 12.563 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 25th day of August 2025 (month and year) and SIGNED by the Governing Body.

Attested:

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Dennis Rottinghaus	✓		
Kevin Kohake	✓		
John Kohake	✓		
Total	3	0	

Attested: _____

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Nemaha County

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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*
Road	141,745	11.230	137,421	11.227	192,896	133,442	13.710
Fire Protection	13,040	1.253	14,229	1.435	17,962	15,251	1.567
Special Machinery	26,000						
Totals	180,785	12.483	151,650	12.662	210,858	148,693	15.277
*Funds Supported by Township Only - Revenue Neutral Rate**							*11.142*
*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**							*1.421*
Less: Transfers	30,000		0		0		
Net Expenditure	150,785		151,650		210,858		
Total Tax Levied	117,609		121,693		xxxxxxxxxxxxxx		
Total Assessed Valuation	18,501,417		18,897,027		19,063,145		
Township Assessed Valuation Only					9,732,908		

Outstanding Indebtedness, Jan 1

	2023	2024	2025
Other	0	0	0
Lease Purchase Principal	131,838	108,674	84,993
Total	131,838	108,674	84,993

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

John Kohake
Treasurer

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 July 30, 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 30 day of July, 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

_____