CERTIFICATE

To the Clerk of Mitchell County, State of Kansas
We, the undersigned, officers of
Post Rock Extension District #1
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly 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)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	2-625	5	1,411,000	907,355	2.411
Debt Service	10-113				
Totals		xxxxxxx	1,411,000	907,355	2.411
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Mitchell County	97,931,896
	Jewell County	72,248,100
	Lincoln County	65,172,800
	Osborne County	64,992,439
	Smith County	75,940,705
	Nov 1, 2025 Total Assessed Valuation	376,286,320

Revenue Neutral Rate	1.988
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Aliesa Good
Nora Rhoades

Address:
119 Umberger Hall
Manhattan, KS 66506

Email:
nrhoades@ksu.edu

Date Attested: 9-12-, 2025

County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

Governing Body

CPA Summary

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	750,537	41,935	1,010	4,413	3,135	863
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	750,537	41,935	1,010	4,413	3,135	863

County Treas Motor Vehicle Estimate 41,935

County Treas Recreational Vehicle Estimate 1,010

County Treas 16/20M Vehicle Estimate 4,413

County Treas Commercial Vehicle Tax Estimate 3,135

County Treas Watercraft Tax Estimate 863

MVT Factor 0.05587

RVT Factor 0.00135

16/20M Factor 0.00588

Comm Veh Factor 0.00418

Watercraft Factor 0.00115

2026

Post Rock Extension District #1
Mitchell County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
Special District

Post Rock Extension District #1
Mitchell 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
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				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
				Total	**0**	**0**	**0**

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

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 Jan 1	324,422	132,490	147,489
Receipts:			
Ad Valorem Tax	541,493	750,537	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		30,316	41,935
Recreational Vehicle Tax		737	1,010
16/20M Vehicle Tax		4,718	4,413
Commercial Vehicle Tax		2,507	3,135
Watercraft Tax		584	863
Non-Appropriated Funds (Reimbursables)	41,585	100,000	100,000
Kansas State University	181,915	197,600	202,800
Other	10,255	2,000	2,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**775,249**	**1,088,999**	**356,156**
Resources Available:	**1,099,670**	**1,221,489**	**503,645**
Expenditures:			
Print, Audit, Bond, Insurance, Legal Fees	17,393	22,000	22,000
Telephone	22,045	24,000	26,000
Rent and Utilities	10,508	15,000	15,000
Supplies, Stationery, Postage	4,862	8,000	10,000
Equipment	16,348	21,000	50,000
Educational Program Support	15,974	25,000	25,000
Travel	33,536	30,000	30,000
Subsistance	7,571	8,000	8,000
Salaries and Wages	674,754	685,000	875,000
Employer Benefits	95,641	96,000	150,000
Capital Outlay	28,300	40,000	100,000
Non-Appropriated Funds (Reimbursible)	40,249	100,000	100,000
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**967,180**	**1,074,000**	**1,411,000**
Unencumbered Cash Balance Dec 31	132,490	147,489	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,105,000	1,289,000	1,411,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,411,000
		Tax Required	907,355
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	907,355

CPA Summary

Post Rock Extension District #1 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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
In Lieu of Tax (IRB)			
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 (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	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

Post Rock Extension District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
0		0		0		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Post Rock Extension District #1

Mitchell County

will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES

Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
Debt Service							
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
						*Revenue Neutral Rate***	*1.988*
Less: Transfers	0		0		0		
Net Expenditures	967,180		1,074,000		1,411,000		
Total Tax Levied	541,493		750,537		xxxxxxxxxxxxxxxx		
Assessed Valuation:	381,670,967		382,391,260		376,490,607		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Bret Strine

POST ROCK EXTENSION DISTRICT #1
BUDGET HEARING
September 10, 2025
ROLL CALL SIGN-IN SHEET

Board Members:

Katherine Kimball | Beth Wallen | _____
Susan Safarik | Cassie Thiessen | _____
Jim Dooley | Shana Odle | _____
Susan Greene | Erin Sweeten | _____
Brady Carr | Debbie Beam | _____
_____ | Brent E. Stone | _____
LaRhea Cole | _____

Extension Agents:

Sandra K. Wick | Blaire Tocco | Emma Meyer
Jamie Rathburn | Cassie Thiessen | _____

Guests (page 1):

Jessa Good | _____ | _____
Deborah Kuhl | _____ | _____

Signed by Secretary Debbie Beam

K-STATE
Research and Extension

Post Rock Extension District
postrock.k-state.edu

Beloit Office
115 S. Hersey (Courthouse)
Beloit, KS 67420-3230
785-738-3597

Lincoln Office
108 West Lincoln
Lincoln, KS 67455-2056
785-524-4432

Mankato Office
307 N. Commercial (Courthouse)
Mankato, KS 66956-2511
785-378-3174

Osborne Office
113 N. 1st Street
Osborne, KS 67473-2001
785-346-2521

Smith Center Office
218 S. Grant (Courthouse)
P.O. Box 287
Smith Center, KS 66967-0287
785-282-6823

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

Kansas State University, County Extension Councils, Extension Districts, and U.S. Department of Agriculture Cooperating.

K-State Research and Extension is an equal opportunity provider and employer.

Resolution No. 2026-1

A RESOLUTION OF THE POST ROCK EXTENSION DISTRICT #1 LOCATED IN MITCHELL (home county), JEWELL, LINCOLN, OSBORNE, AND SMITH COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Post Rock Extension District #1 was calculated as 1.988 mills by the Mitchell (home county) County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Post Rock Extension District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 10, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Post Rock Extension District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE POST ROCK EXTENSION DISTRICT #1:

The Post Rock Extension District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.988 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 10 day of September 2025 and SIGNED by the Governing Body.

Attest: _____
County Clerk

SEAL OF MITCHELL COUNTY 1870 KANSAS

ROLL CALL VOTE

A Roll Call Vote of the Post Rock Extension District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025

Resolution No. 2026-1

Governing Body Member	Yes	No	No Vote
Beth Walker	✓		
Natalie Frost			
Susan Greene	✓		
Jim Dooley	✓		
Erin Suelter	✓		
Brady Coover	✓		
Kristy Rosebrook			
Cassie Kopsa	✓		
Katie Wendell	✓		
Sharra Odle	✓		
Debbie Beam	✓		
Sarah LaRosh	✓		
Bret Strine	✓		
Billy Thayer	✓		
Joan Nech			
LaRhea Cole	✓		

Certified:

Bret E. Strine
Governing Body Chair

Debbie Beam
Governing Body Secretary

K-STATE
Research and Extension

Post Rock Extension District
postrock.k-state.edu

Beloit Office
115 S. Hersey (Courthouse)
Beloit, KS 67420-3230
785-738-3597

Lincoln Office
108 West Lincoln
Lincoln, KS 67455-2056
785-524-4432

Mankato Office
307 N. Commercial (Courthouse)
Mankato, KS 66956-2511
785-378-3174

Osborne Office
113 N. 1st Street
Osborne, KS 67473-2001
785-346-2521

Smith Center Office
218 S. Grant (Courthouse)
P.O. Box 287
Smith Center, KS 66967-0287
785-282-6823

July 18, 2025

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF POST ROCK EXTENSION DISTRICT #1, HEREBY NOTIFIES THE MITCHELL (home county), JEWELL, LINCOLN, OSBORNE, AND SMITH COUNTY CLERKS OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.410. The date of our hearing is September 10, 2025 at 6:30 p.m. and will be held at Mitchell County Fairgrounds, in Beloit, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk before the deadline.

WITNESS my hand and official seal on 18th of July, 2025.

(Seal)

Brad E. Steine
Post Rock Extension District #1 Board Chair

Nancy K. Rhoades
Post Rock Extension District #1 Local Unit Director

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

Kansas State University, County Extension Councils, Extension Districts, and U.S. Department of Agriculture Cooperating.

K-State Research and Extension is an equal opportunity provider and employer.

Post Rock Extension District #1 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 376,490,607

Valuation Factor: 376,490.607

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

HELP WANTED

HELP WANTED – The Mitchell County Clerk's office is accepting applications for an Accounts Payable/Voter Registration Clerk. This is a full-time position with competitive pay, health insurance, retirement plan, and paid leave. Requirements include a high school diploma or equivalent, effective communication skills, and a valid driver's license. For an application and job description contact the Mitchell County Clerk's Office at 111 S. Hersey Ave, PO Box 190, Beloit, KS 67420. Questions may be directed to Heather Weston, Mitchell County Clerk, 785-738-3652. Position is open until filled. Mitchell County is an EOE. 8-14tc

KANSAS STATE FAIR
SEPT. 6-15
HUTCHINSON, KS
ADVANCE TICKET PRICES
THROUGH SEPT. 4

Adults (13-59)	$7 ($10 Value)
Children (6-12)	$4 ($6 Value)
Seniors (60+)	$4 ($6 Value)
Midway Wristband	$30 ($35 starting Sept. 1)

*Additional processing fee applies for online and phone orders
Tickets are available online or at the KSF Ticket Office.
Gate Tickets are also available at any Dillons store.
KansasStateFair.com

Kansas Classifieds

For Sale
Place your 25-word classified in the Kansas Press Association and 135 more newspapers for only $300/ week. Find employees, sell your home or your car. Call the Kansas Press Association @ 785-271-5304 today!

Misc.
Attention: VIAGRA and CIALIS USERS! A cheaper alternative to high drugstore prices! 50 Pill Special - Only $99! 100% guaranteed. CALL NOW: 1-833-641-6607

Misc.
We Buy Vintage Guitars! Looking for 1920-1980 Gibson, Martin, Fender, Gretsch, Epiphone, Guild, Mosrite, Rickenbacker, Prairie State, D'Angelico, Stromberg. And Gibson Mandolins / Banjos. These brands only! Call for a quote: 1-833-641-6990

Misc.
CASH PAID FOR HIGH-END MEN'S SPORT WATCHES. Rolex, Breitling, Omega, Patek Philippe, Heuer, Daytona, GMT, Submariner and Speedmaster. These brands only! Call for a quote: 1-833-641-4573.

Misc.
GOT AN UNWANTED CAR??? DONATE IT TO PATRIOTIC HEARTS. Fast free pick up. Patriotic Hearts' programs help veterans find work or start their own business. Call 24/7: 1-833-485-0154.

Misc.
BATH & SHOWER UPDATES in as little as ONE DAY! Affordable prices - No payments for 18 months! Lifetime warranty & professional installs. Senior & Military Discounts available. Call: 1-833-752-0092

Misc.
STOP OVERPAYING FOR HEALTH INSURANCE! A recent study shows that a majority of people struggle to pay for health coverage. Let us show you how much you can save. Call Now for a no-obligation quote: 1-833-928-5491 You will need to have your zip code to connect to the right provider.

Misc
INJURED IN AN ACCIDENT? Don't Accept the insurance company's first offer. Many injured parties are entitled to cash settlements in the $10,000's. Get a free evaluation to see what your case is really worth. 100% Free Evaluation. Call Now: 1-833-770-0339

Misc
AGING ROOF? NEW HOMEOWNER? STORM DAMAGE? You need a local expert provider that proudly stands behind their work. Fast, free estimate. Financing available. Call 1-833-889-4107 Have zip code of property ready when calling!

SHOP LOCAL

Misc
WATER DAMAGE CLEANUP & RESTORATION: A small amou of water can lead to majo damage in your home. O trusted professionals do complete repairs to protect your family and you home's value! Call 24/7: 1-833-879-1451 Have zip code of service location ready when you call!

Misc.
PROFESSIONAL LAWN SERVICE: Fertilization, weed control, seeding, aeration and mosquito control. Call now for a free quote. Ask about our first applicatio special! 1-833-887-1317

Misc
NEED NEW WINDOWS? Drafty rooms? Chipped or damaged frames? Need outside noise reduction? New, energy efficient windows may be the answer! Call for a consultation & FRE quote today. 1-833-880-0052 You will need to have your zip code to connect to the right provider.

(First published in the Beloit Call on Thursday, August 14, 2025)

NOTICE OF BUDGET HEARING

2026

The governing body of
BELOIT
will meet on August 20, 2025 at 7:00 pm at City Hall 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 City Hall 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year for 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	2,943,814	26.297	3,050,758	28.093	3,148,313	839,785	23.342
Debt Service							
Library	223,000	6.052	226,540	5.786	229,740	200,903	5.584
Employee Benefit Fund	1,732,162	16.691	1,797,068	12.065	1,905,418	543,385	15.104
Fire Equipment Fund	60,000	1.209	60,175	1.431	65,000	58,532	1.627
Special Highway	88,488		116,884		152,615		
Special Parks and Recreation	51,163		50,000		73,881		
Economic Development	108,755		105,200		123,578		
Water	2,187,623		2,152,889		2,485,470		
Waste-Water	1,001,515		1,438,628		1,148,298		
Electric	5,556,839		6,359,227		6,731,915		
Refuse	202,908		232,868		251,627		
Non-Budgeted Funds-A	1,288,430						
Non-Budgeted Funds-B	980,490						
Totals	16,425,188	50.249	15,590,237	47.375	16,315,854	1,642,605	45.657
						Revenue Neutral Rate**	47.575
Less: Transfers	2,587,460		3,110,387		2,782,011		
Net Expenditure	13,837,728		12,479,850		13,533,843		
Total Tax Levied	1,643,415		1,642,618		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,689,617		34,716,651		36,077,998		

(First published in the Beloit Call on Thursday, August 14, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.
Detailed budget information is avaiable at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
Debt Service							
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
						Revenue Neutral Rate**	1.988
Less: Transfers	0		0		0		
Net Expenditures	967,180		1,074,000		1,411,000		
Total Tax Levied	541,493		750,537		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	381,670,967		382,391,260		376,490,607		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

Mitchell Co.

Jewell Co.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
Debt Service							
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
						*Revenue Neutral Rate***	*1.988*
Less: Transfers	0		0		0		
Net Expenditures	967,180		1,074,000		1,411,000		
Total Tax Levied	541,493		750,537		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	381,670,967		382,391,260		376,490,607		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

the three Sulsar, two Bohnert and five Koops cousins. The ten are grandchildren of Peg Bohnert and the late Calvin Bohnert. The group had a swim party at the Cockroft pool. Marla Bohnert Koops and Peg Bohnert were the life guards. It was a "Fun in the Sun" Family time.

Also on Wednesday, Annette Burks visited cousins, Lorene Steimel and Mary Ann Goodwin in Concordia. She took a peach pie and ice cream. A good and delicious Family Time!

Public Library.

Trinity Tidbits

Pastor Keith's sermon series titled "What does it Prophet?" focused on Habakkuk. He was a man who sought answers. Troubled by what he observed, he asked difficult questions. He boldly and confidently took his complaints directly to God, and God answered with proof and prediction. The prophet's questions and God's answers

Tony, Cain, and Piper Russell, Red Cloud, Kasey, Lexi, Riggin and Rainey Ord, Riverton, Brian Nelson, Wilber, Nebraska; Mark and Michquel Bonser, Central City, Nebraska, Brandy, Nik, Ashleigh, and Camryn Steffen, Pinky Lempka, Jakobii and Zakoda Murphy, Hastings, Jessica Barnes, Brynlee Manning, Kelley Bunting, Cheryl Hillman, Tabitha Erickson, Braiden and MaKaya Juarez, and Cliff and Glenny Barnes, Burr Oak. These are the descendants of

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS - LINCOLN COUNTY, ss.

Brandy Sensmeier, being first duly sworn, deposes and says: That she is one of the editors, publishers, or printers of THE **LINCOLN SENTINEL-REPUBLICAN**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Lincoln County, Kansas, with a general paid circulation on a yearly basis in Lincoln County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Lincoln, Kansas in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 13th day of August, 2025, with subsequent publications being made on the following dates:

Wed., —, 2025; Wed., —, 2025; Wed., —, 2025.

Brandy Sensmeier

Subscribed and sworn before me this 21st day of August, 2025.

Notary Public

My Commission expires:

Jr 17 25

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 13, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
Debt Service							
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
						*Revenue Neutral Rate***	*1.988*
Less: Transfers	0		0		0		
Net Expenditures	967,180		1,074,000		1,411,000		
Total Tax Levied	541,493		750,537		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	381,670,967		382,391,260		376,490,607		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

Lincoln Co.

EDITORIAL/OPINION

Legal Notice

(First Published in Lincoln Sentinel-Republican on Wednesday, August 13, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate. Detailed budget information is avaisble at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
Debt Service							
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
						Revenue Neutral Rate**	1.988
Less: Transfers	0		0		0		
Net Expenditures	967,180		1,074,000		1,411,000		
Total Tax Levied	541,493		750,537		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	381,670,967		382,391,260		376,490,607		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

Legal Notice

Doc/ from page 2

decades to come.

Matt Dewald is a physical therapist who holds a position as an associate professor in the University of South Dakota's Department of Physical Therapy. He also serves as director of the Sanford Health and USD Sports Physical Therapy Residency, where he treats runners. His research focuses on running injuries, and he serves as education chair of the Running Special Interest Group within the American Academy of Sports Physical Therapy. A dedicated runn himself, Matt starts most mornings the move outdoors. Follow The Prai Doc® at www.prairiedoc.org, Facebo Instagram, YouTube, and Threa Prairie Doc Programming includes Call with the Prairie Doc®, a medi Q&A show (most Thursdays at 7 streaming on Facebook), 2 podca and a Radio program (on SDPB), p viding health information based on ence, built on trust.

Farmers & Ranchers Livestock Commission Co.

Total for the Week – Cattle – 5285
Bulls – $220 - $233 COWS – $165 - $179

Strs	
300-400	$530.00-550.00
400-500	$490.00-517.50
500-600	$450.00-490.00
600-700	$400.00-414.00
700-800	$370.00-400.00
800-900	$340.00-363.00
900-1000	$315.00-335.00

Hfrs	
300-400	$460.00-490.00
400-500	$420.00-440.00
500-600	$385.00-403.00
600-700	$368.00-389.50
700-800	$350.00-377.00
800-900	$315.00-333.00
900-1000	NO TEST

Thursday, August 14th, Start Time: 10am.

Kansas Water Authorit Meeting Manhatt

August 20, Hilton Garde Inn - Manhatt

TATE OF KANSAS
sborne
OUNTY SS.

Affidavit of Publication

Osborne Co.

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Osborne County Farmer***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Osborne County, Kansas, with a general paid circulation on a weekly basis in Osborne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive week, the first publication thereof being made as aforesaid on the 14th day of August, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 15th day of August, 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

Publication Fee	$ 97.50
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$
Total Publication Fee	$ 98.50

(Published Thursday, August 14, 2025 in the Osborne County Farmer)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County
will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Ra
Detailed budget information is avaiable at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 202	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax
General	967,180	1.419	1,074,000	1.963	1,411,000	907,355
Debt Service						
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355
						*Revenue Neutral Rate***
Less: Transfers	0		0		0	
Net Expenditures	967,180		1,074,000		1,411,000	
Total Tax Levied	541,493		750,537		xxxxxxxxxxxxxxx	
Assessed Valuation:	381,670,967		382,391,260		376,490,607	

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Bret Strine

Post Rock

STATE OF KANSAS
SMITH
COUNTY SS.

Affidavit of Publication

Smith 3.

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the *Smith County Pioneer*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Smith County, Kansas, with a general paid circulation on a weekly basis in Smith County, Kansas, and that said newspaper is not a trade, religious or frate tion.

Said newspaper is a weekly publishe week and has been published continuously ruptedly in said county and state for a pe than five years prior to the first public notice; and has been admitted at the p Smith Center, Kansas, in said county as matter.

That the attached notice is a true cop was published in the regular and entire newspaper for 1 consecutive the first publication thereof being made a the 14th day of Aug. with subsequent publications being made following dates:

_____, 20____

_____, 20____

_____, 20____

Signed: [signature]

Subscribed and sworn to before me this 14 day of Aug., 2025.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires 11-23-27

Notary Public's Signature

Publication Fee	$ 108.00
Affidavit, Notary's Fee	$ .60
Additional copies ____ @____	$ _____
Total Publication Fee	$ 108.60

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Post Rock Extension District #1
Mitchell County

will meet on September 10, 2025 at 6:30 p.m. at Mitchell County Fairgrounds, Beloit, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied and Revenue Neutral Rate.

Detailed budget information is available at Post Rock District - Mankato Office and will be available at this hearing.

SUPPORTING COUNTIES
Mitchell County (home county) Jewell County, Lincoln County, Osborne County, Smith County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2025		Proposed Budget Year for 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	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
Debt Service							
Totals	967,180	1.419	1,074,000	1.963	1,411,000	907,355	2.410
					*Revenue Neutral Rate***		*1.988*
Less: Transfers	0		0		0		
Net Expenditures	967,180		1,074,000		1,411,000		
Total Tax Levied	541,493		750,537		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	381,670,967		382,391,260		376,490,607		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-3988*

Bret Stone

(Published in the Smith County Pioneer Thursday, August 14, 2025.)