CERTIFICATE 2026

To the Clerk of Norton, State of Kansas
We, the undersigned, officers of
Norton
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 Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

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)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	2,645,393	1,129,381	65.163
Debt Service	10-113		66,015		
Library	12-1220		124,244	108,114	6.238
Employee Benefits			244,500	193,610	11.171
Industrial Development			10,000		
Library Benefits			47,457	41,463	2.392
Special Highway			94,310		
Animal Pound Trust			60,643		
Special Parks			13,662		
Tourism			70,000		
Insurance Proceeds			15,000		
Special Pool Sales Tax			887,945		
Opioid Settlement			20,647		
Electric			3,611,368		
Water			1,188,041		
Sewer			756,877		
Refuse			401,231		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals		xxxxx	10,257,333	1,472,568	84.764
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					17331613
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	66.421
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: October, 2025

County Clerk

Governing Body

CPA Summary

Norton

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	678,936	93,531	2,118	860	2,481	900
Debt Service	62,787	8,650	196	80	229	83
Library	106,181	14,628	331	135	388	141
Employee Benefits	159,441	21,965	497	202	583	212
Industrial Development	102,153	14,073	319	130	373	136
Library Benefits	41,222	5,679	129	52	151	55
TOTAL	1,150,720	158,526	3,590	1,459	4,205	1,527

County Treas Motor Vehicle Estimate	158,526				
County Treas Recreational Vehicle Estimate		3,590			
County Treas 16/20M Vehicle Estimate			1,459		
County Treas Commercial Vehicle Tax Estimate				4,205	
County Treas Watercraft Tax Estimate					1,527

Motor Vehicle Factor	0.13776				
Recreational Vehicle Factor		0.00312			
16/20M Vehicle Factor			0.00127		
Commercial Vehicle Factor				0.00365	
Watercraft Factor					0.00133

Norton 2026

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
Special Pool Sales Tax	General	114,437	60,000	60,000	12-1,118
Electric	Electric Replacement	102,000	60,000	-	12-1,118
Water	Water Replacement	23,105	5,950	-	12-1,118
Sewer	Sewer Replacement	10,200	5,950	-	12-631o
Refuse	Refuse Replacement	4,200	-	-	12-1,118
General	Refuse	35,000	26,000	-	12-1,118
	Totals	288,942	157,900	60,000	
	Adjustments				
	Adjusted Totals	288,942	157,900	60,000	

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

Norton

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street GO Bond	4/24/2019	10/1/2034	2.5-3.75	815,000	595,000	4/1 & 10/1	10/1	17,265	50,000	16,015	50,000
Water/Sewer Refund GO Bo	1/26/2021	7/1/2048	0.75-3	5,035,000	3,160,000	2/1 & 8/1	8/1	68,893	470,000	63,253	335,000
Highway 36 GO Bond	6/30/2022	10/1/2037	4.33	830,000	745,000	4/1 & 10/1	10/1	32,259	45,000	30,310	45,000
Total G.O. Bonds					**4,500,000**			**118,417**	**565,000**	**109,578**	**430,000**
Revenue Bonds:											
PBC Pool Revenue Bond	5/27/2020	8/1/2033	1.3-2.75	3,410,000	2,475,000	2/1 & 8/1	8/1	57,445	250,000	52,945	255,000
Total Revenue Bonds					**2,475,000**			**57,445**	**250,000**	**52,945**	**255,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**6,975,000**			**175,862**	**815,000**	**162,523**	**685,000**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
Fire Truck	8/2/2019	120	4.48	340,000	185,170	42,159	42,159
Water/Sewer Updates	3/2/2021	60	5.00	568,560	180,044	113,712	66,332
Mini Excavator	3/8/2023	60	4.95	37,706	30,879	8,698	8,698
2 Police Cars	6/28/2023	36	8.84	92,367	33,431	33,431	0
				Totals	**429,524**	**198,000**	**117,189**

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

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

Budgeted Year: 2026

Library found in: Norton
Norton

As provided in KSA 79-2553 *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 2025	Proposed Year 2026
Ad Valorem	$106,181	$108,114
Delinquent Tax	$1,973	$2,000
Motor Vehicle Tax	$14,874	$14,628
Recreational Vehicle Tax	$351	$331
16/20M Vehicle Tax	$143	$135
TOTAL TAXES	$123,522	$125,208
Difference in Total Taxes:	$1,686	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$16,441,160	$17,324,498
Did Assessed Valuation Decrease?	No	
Levy Rate	6.458	6.241
Difference in Levy Rate:	(0.217)	
Qualify for grant: Not Qualify		

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

Norton 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 Jan 1	585,368	530,603	274,900
Receipts:			
Ad Valorem Tax	664,607	678,936	xxxxxxxxxxxxxxxx
Delinquent Tax	16,257	8,811	7,000
Motor Vehicle Tax	104,523	102,043	93,531
Recreational Vehicle Tax	2,393	2,416	2,118
16/20M Vehicle Tax	699	980	860
Commercial Vehicle Tax	3,890	2,717	2,481
Watercraft Tax	938	873	900
Gross Earning (Intangible) Tax	0	0	0
In Lieu of Property Tax	19,894	12,000	12,000
Local Alcoholic Liquor	5,892	5,434	5,915
City 1/2% Sales Tax	336,217	310,000	330,000
County Sales Tax	244,113	240,000	245,000
Licenses & Permits	15,831	7,500	8,600
Franchise Fees	187,917	197,665	200,000
Court Fines & Fees	31,104	52,081	31,600
Grave Services & Lot Sales	11,650	10,000	9,500
Swimming Pool Recipts	45,117	41,000	43,000
Rent of City Facilities	29,186	27,000	27,000
Sale of City Property	11,590	40,000	5,000
Reimbursed Expenses	72,822	50,000	45,000
Refunds	33,117	6,000	5,000
Pound Charges	250	200	100
Insurance Recoveries	10,889	0	0
Photo Copy Receipts	228	100	100
County Payment for Inmate Crew	48,112	48,000	50,000
County Payment for Rescue Services	10,000	10,000	10,000
USDA Grant Proceeds	0	0	0
Transfer from Special Pool Sales Tax Fund	114,437	80,000	80,000
Transfer from Water	0	5,000	12,000
Transfer from Sewer	0	5,000	12,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	47,297	25,000	15,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,567	12,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,075,537**	**1,980,756**	**1,256,705**
Resources Available:	**2,660,905**	**2,511,359**	**1,531,605**

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2024	Estimate for 2025	Year for 2026
Resources Available:	2,660,905	2,511,359	1,531,605
Expenditures:			
General Administration	433,632	485,127	495,780
Police	747,029	771,116	1,027,824
Fire	95,072	126,809	123,659
Street	319,454	359,546	391,120
Rescue	40,311	33,200	25,100
Park	289,362	289,285	302,610
Swimming Pool	161,462	132,992	150,000
Washington Square	43,980	38,384	129,300
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
Subtotal detail (Should agree with detail)	2,130,302	2,236,459	2,645,393
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,130,302**	**2,236,459**	**2,645,393**
Unencumbered Cash Balance Dec 31	530,603	274,900	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,143,721	2,275,703	2,645,393
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,645,393
		Tax Required	1,113,788
	Delinquent Comp Rate:	1.4%	15,593
		Amount of 2025 Ad Valorem Tax	1,129,381

CPA Summary

Norton 2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Salaries	63,019	88,000	114,500
Contractual	248,655	190,274	210,370
Commodities	6,133	5,300	9,000
Capital Outlay	80,825	175,553	161,910
Transfer	35,000	26,000	0
Total	**433,632**	**485,127**	**495,780**
Police			
Salaries	429,360	446,831	642,460
Contractual	157,980	177,154	170,564
Commodities	27,031	31,700	37,600
Capital Outlay	132,658	115,431	177,200
Total	**747,029**	**771,116**	**1,027,824**
Fire			
Salaries	23,474	25,000	35,000
Contractual	22,047	25,450	29,800
Commodities	1,198	4,200	4,700
Capital Outlay	48,353	72,159	54,159
Total	**95,072**	**126,809**	**123,659**
Street			
Salaries	165,107	179,120	194,820
Contractual	37,121	42,526	38,900
Commodities	61,241	62,900	82,400
Capital Outlay	55,985	75,000	75,000
Total	**319,454**	**359,546**	**391,120**
Rescue			
Salaries	10,737	15,000	15,000
Contractual	2,662	4,300	5,800
Commodities	212	400	500
Capital Outlay	26,700	13,500	3,800
Total	**40,311**	**33,200**	**25,100**
Park			
Salaries	169,564	184,390	192,340
Contractual	43,360	35,908	40,600
Commodities	34,162	27,200	30,900
Capital Outlay	42,276	41,787	38,770
Total	**289,362**	**289,285**	**302,610**
Swimming Pool			
Salaries	75,805	75,000	80,000
Contractual	8,150	9,192	10,700
Commodities	29,918	43,800	49,300
Capital Outlay	47,589	5,000	10,000
Total	**161,462**	**132,992**	**150,000**
Washington Square			
Salaries	0	0	0
Contractual	38,802	27,384	118,300
Commodities	5,178	11,000	11,000
Capital Outlay	0	0	0
Total	**43,980**	**38,384**	**129,300**
Page 1 - Total	**2,130,302**	**2,236,459**	**2,645,393**

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	0	0
Page 1 -Total	**2,130,302**	**2,236,459**	**2,645,393**
Grand Total	**2,130,302**	**2,236,459**	**2,645,393**

(Note: Should agree with general sub-totals.)

Norton 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	*27,131*	*7,181*	*59,705*
Receipts:			
Ad Valorem Tax	39,384	62,787	xxxxxxxxxxxxxxx
Delinquent Tax	1,022	538	300
Motor Vehicle Tax	7,493	6,048	8,650
Recreational Vehicle Tax	171	143	196
16/20M Vehicle Tax	34	58	80
Commercial Vehicle Tax	291	161	229
Watercraft Tax	70	52	83
Special Street Assessment	350	50,002	5,000
Transfer	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,815**	**119,789**	**14,538**
Resources Available:	**75,946**	**126,970**	**74,243**
Expenditures:			
Principal	50,000	50,000	50,000
Interest	18,765	17,265	16,015
Commission	0	0	0
Cash Basis Reserve	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**68,765**	**67,265**	**66,015**
Unencumbered Cash Balance Dec 31	7,181	59,705	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	78,765	77,265	66,015
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,015
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	96,689	106,181	xxxxxxxxxxxxxxx
Delinquent Tax	2,423	1,973	2,000
Motor Vehicle Tax	15,850	14,874	14,628
Recreational Vehicle Tax	363	351	331
16/20M Vehicle Tax	103	143	135
Commercial Vehicle Tax	592	395	388
Watercraft Tax	143	127	141
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**116,163**	**124,044**	**17,623**
Resources Available:	**116,163**	**124,044**	**17,623**
Expenditures:			
Contractual	116,163	124,044	124,244
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**116,163**	**124,044**	**124,244**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	119,030	124,044	124,244
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	124,244
		Tax Required	106,621
	Delinquent Comp Rate:	1.4%	1,493
		Amount of 2025 Ad Valorem Tax	108,114

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Norton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,023	28,163	28,604
Receipts:			
Ad Valorem Tax	179,387	159,441	xxxxxxxxxxxxxxx
Delinquent Tax	3,717	2,124	1,500
Motor Vehicle Tax	22,189	27,543	21,965
Recreational Vehicle Tax	508	652	497
16/20M Vehicle Tax	137	265	202
Commercial Vehicle Tax	835	733	583
Watercraft Tax	201	236	212
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**206,974**	**190,994**	**24,959**
Resources Available:	**218,997**	**219,157**	**53,563**
Expenditures:			
Personal Services	190,834	190,553	244,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**190,834**	**190,553**	**244,500**
Unencumbered Cash Balance Dec 31	28,163	28,604	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	212,500	215,700	244,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	244,500
		Tax Required	190,937
	Delinquent Comp Rate:	1.4%	2,673
		Amount of 2025 Ad Valorem Tax	193,610

Adopted Budget **Industrial Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	81,889	27,064	37,914
Receipts:			
Ad Valorem Tax	18,503	102,153	xxxxxxxxxxxxxxx
Delinquent Tax	222	162	
Motor Vehicle Tax	566	2,841	14,073
Recreational Vehicle Tax	13	67	319
16/20M Vehicle Tax	4	27	130
Commercial Vehicle Tax	21	76	373
Watercraft Tax	5	24	136
Interest on Idle Funds	534	500	
Neighborhood Revitalization Rebate			0
Miscellaneous	1,836	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**21,704**	**105,850**	**15,031**
Resources Available:	**103,593**	**132,914**	**52,945**
Expenditures:			
Public Improvements	76,529	95,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	76,529	95,000	10,000
Unencumbered Cash Balance Dec 31	27,064	37,914	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	100,000	130,000	10,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,000
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	34,983	41,222	xxxxxxxxxxxxxxxxx
Delinquent Tax	841	637	500
Motor Vehicle Tax	5,373	5,371	5,679
Recreational Vehicle Tax	123	127	129
16/20M Vehicle Tax	36	52	52
Commercial Vehicle Tax	200	143	151
Watercraft Tax	48	46	55
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**41,604**	**47,598**	**6,566**
Resources Available:	**41,604**	**47,598**	**6,566**
Expenditures:			
Contractual	41,604	47,598	47,457
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**41,604**	**47,598**	**47,457**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	42,153	47,598	47,457
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,457
		Tax Required	40,891
	Delinquent Comp Rate:	1.4%	572
		Amount of 2025 Ad Valorem Tax	41,463

Adopted Budget 0	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	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.4%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	139,972	133,287	122,948
Receipts:			
State of Kansas Gas Tax	72,517	73,920	73,920
County Transfers Gas	0	0	0
Reimbursed Expense	9,405	0	
Sale of Equipment	0	0	
Interest on Idle Funds	0	0	
Miscellaneous	0	0	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,922**	**73,920**	**74,920**
Resources Available:	**221,894**	**207,207**	**197,868**
Expenditures:			
Personal Services	0	0	
Commodities	0	2,000	2,000
Capital Outlay	9,400	5,000	17,000
Transfer to Highway 36 Bond	79,207	77,259	75,310
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,607**	**84,259**	**94,310**
Unencumbered Cash Balance Dec 31	133,287	122,948	103,558
2024/2025/2026 Budget Authority Amoun	218,348	206,125	94,310

Adopted Budget

Animal Pound Trust	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	59,643	59,643	59,643
Receipts:			
Donations	0	0	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**1,000**
Resources Available:	**59,643**	**59,643**	**60,643**
Expenditures:			
Capital Outlay	0	0	60,643
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**60,643**
Unencumbered Cash Balance Dec 31	59,643	59,643	0
2024/2025/2026 Budget Authority Amoun	59,101	60,643	60,643

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,733	14,913	5,447
Receipts:			
Alcohol Tax	5,892	5,434	5,915
Head Tax	1,077	500	300
Donations	2,000	30,000	2,000
City Beautification	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,969**	**35,934**	**8,215**
Resources Available:	**15,702**	**50,847**	**13,662**
Expenditures:			
Contractual	789	400	2,000
Capital Outlay	0	45,000	11,662
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**789**	**45,400**	**13,662**
Unencumbered Cash Balance Dec 31	14,913	5,447	0
2024/2025/2026 Budget Authority Amoun	11,682	50,847	13,662

Adopted Budget

Tourism	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	61,550	70,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,550**	**70,000**	**70,000**
Resources Available:	**61,550**	**70,000**	**70,000**
Expenditures:			
Contractual	61,550	70,000	70,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**61,550**	**70,000**	**70,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	50,000	70,000	70,000

See Tab A

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Insurance Proceeds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Insurance Proceeds	0	0	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**15,000**
Resources Available:	**0**	**0**	**15,000**
Expenditures:			
Contractual	0	0	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**15,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	15,000	15,000	15,000

Adopted Budget

Special Pool Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	743,601	833,181	845,736
Receipts:			
Pool Sales Tax Receipts	504,326	400,000	450,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**504,326**	**400,000**	**450,000**
Resources Available:	**1,247,927**	**1,233,181**	**1,295,736**
Expenditures:			
Pool Bonds Principal	0	250,000	255,000
Pool Bonds Interest	300,309	57,445	52,945
Cash Basis Reserve	0	0	500,000
Transfer to General Fund	114,437	80,000	80,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**414,746**	**387,445**	**887,945**
Unencumbered Cash Balance Dec 31	833,181	845,736	407,791
2024/2025/2026 Budget Authority Amount	356,610	1,206,991	887,945

See Tab A

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,227	16,647	18,647
Receipts:			
Settlement Distributions	8,420	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,420**	**2,000**	**2,000**
Resources Available:	**16,647**	**18,647**	**20,647**
Expenditures:			
Capital Outlay	0	0	20,647
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**20,647**
Unencumbered Cash Balance Dec 31	16,647	18,647	0
2024/2025/2026 Budget Authority Amount	0	11,136	20,647

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	630,900	373,036	218,640
Receipts:			
Charges for Service	2,949,456	3,090,728	3,340,728
Refunds	0	2,000	2,000
Reimbursed Expenses	50,921	35,000	40,000
Sale of City Property	2,230	2,000	2,000
Interest on Idle Funds			
Miscellaneous	22,835	46,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,025,442**	**3,175,728**	**3,392,728**
Resources Available:	**3,656,342**	**3,548,764**	**3,611,368**
Expenditures:			
Electric General - Personal Services	750,767	779,467	885,480
Electric General - Contractual	181,417	174,636	189,300
Electric General - Commodities	14,834	17,000	19,000
Electric General - Capital Outlay	19,675	58,447	30,000
Electric Production - Personal Services	70,336	73,850	75,900
Electric Production - Contractual	32,175	20,630	30,000
Electric Production - Commodities	4,811	12,050	16,100
Electric Production - Capital Outlay	1,444,926	1,570,450	1,812,600
Electric Distribution - Personal Services	218,078	307,200	307,200
Electric Distribution - Contractual	86,697	34,394	30,500
Electric Distribution - Commodities	124,181	99,000	104,288
Electric Distribution - Capital Outlay	233,409	123,000	111,000
Transfer to Electric Replacement	102,000	60,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,283,306**	**3,330,124**	**3,611,368**
Unencumbered Cash Balance Dec 31	373,036	218,640	0
2024/2025/2026 Budget Authority Amount	4,202,442	3,748,710	3,611,368

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	389,809	190,646	157,041
Receipts:			
Charges for Service	906,468	917,000	1,016,500
Water Tower Lease	7,500	7,500	7,500
Reimbursed Expense	1,075	1,500	1,000
Interest on Idle Funds			
Miscellaneous	11,308	6,000	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**926,351**	**932,000**	**1,031,000**
Resources Available:	**1,316,160**	**1,122,646**	**1,188,041**
Expenditures:			
Water General - Personal Services	113,686	117,945	102,620
Water General - Contractual	39,320	40,720	41,800
Water General - Commodities	2,527	200	1,000
Water General - Capital Outlay	0	0	0
Water Plant - Personal Services	105,925	111,100	136,700
Water Plant - Contractual	121,778	82,595	120,104
Water Plant - Commodities	116,145	134,200	143,800
Water Plant - Capital Outlay	78,371	133,477	207,490
Water Distribution - Personal Services	106,385	74,100	77,700
Water Distribution - Contractual	11,837	14,934	24,700
Water Distribution - Commodities	17,307	16,600	20,200
Water Distribution - Capital Outlay	47,408	25,000	100,000
Transfer to Water Replacement	13,652	10,200	0
Transfer to Water/Sewer Refund GO Bond	351,173	199,534	199,927
Transfer to General	0	5,000	12,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,125,514**	**965,605**	**1,188,041**
Unencumbered Cash Balance Dec 31	190,646	157,041	0
2024/2025/2026 Budget Authority Amount	1,406,659	1,348,388	1,188,041

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	71,116	119,053	152,877
Receipts:			
Charges for Service	591,441	600,500	600,500
Reimbursed Expenses	283	500	500
Interest on Idle Funds			
Miscellaneous	4,755	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**596,479**	**604,000**	**604,000**
Resources Available:	**667,595**	**723,053**	**756,877**
Expenditures:			
Sewer General - Personal Services	85,800	88,988	90,080
Sewer General - Contractual	6,773	5,248	5,270
Sewer General - Capital Outlay	0	0	0
Sewer Plant - Personal Services	100,202	101,100	111,100
Sewer Plant - Contractual	109,598	79,126	59,060
Sewer Plant - Commodities	26,285	11,000	17,700
Sewer Plant - Capital Outlay	20,845	46,690	121,040
Sewer Collection - Personal Services	126,028	127,100	114,300
Sewer Collection - Contractual	3,174	4,000	4,000
Sewer Collection - Commodities	4,680	11,812	11,400
Sewer Collection - Capital Outlay	35	11,000	11,000
Transfer to Sewer Replacement	10,200	10,200	0
Transfer to Water/Sewer Refunding GO B	54,922	68,912	199,927
Transfer to General	0	5,000	12,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**548,542**	**570,176**	**756,877**
Unencumbered Cash Balance Dec 31	119,053	152,877	0
2024/2025/2026 Budget Authority Amount	717,840	716,844	756,877

CPA Summary

Norton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,108	12,245	23,731
Receipts:			
Charges for Service	356,547	365,000	375,000
Reimbursed Expense	519	500	500
Refunds	0	0	0
Transfer from General	79,943	26,000	0
Interest on Idle Funds			
Miscellaneous	1,525	2,100	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**438,534**	**393,600**	**377,500**
Resources Available:	**475,642**	**405,845**	**401,231**
Expenditures:			
Personal Services	315,392	280,906	293,880
Contractual	99,298	88,708	94,900
Commodities	10,680	11,000	10,100
Capital Outlay	33,827	1,500	2,351
Transfer to Refuse Replacement	4,200	0	0
Transfer to Equipment Reserve Fund	0	0	0
Transfer to Capital Improvement Fund	0	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**463,397**	**382,114**	**401,231**
Unencumbered Cash Balance Dec 31	12,245	23,731	0
2024/2025/2026 Budget Authority Amount	463,330	412,090	401,231

See Tab A

CPA Summary

Norton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Replacement		**Water Replacement**		**Sewer Replacement**		**Refuse Replacement**		**Equipment Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	526,855	Cash Balance Jan 1	54,586	Cash Balance Jan 1	83,800	Cash Balance Jan 1	48,293	Cash Balance Jan 1	41,258	754,792
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Electric	102,000	Transfer from Water	23,105	Transfer from Sewer	10,200	Transfer from Refuse	4,200	Transfer from General	0	
Interest on Investment	3,346							Transfer from Electric	0	
								Transfer from Water	0	
								Transfer from Sewer	0	
								Transfer from Refuse	0	
								Proceeds from Ins Clai	30,373	
Total Receipts	105,346	Total Receipts	23,105	Total Receipts	10,200	Total Receipts	4,200	Total Receipts	30,373	173,224
Resources Available:	632,201	Resources Available:	77,691	Resources Available:	94,000	Resources Available:	52,493	Resources Available:	71,631	928,016
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	164,041	Capital Outlay	76,841	Capital Outlay	88,050	Capital Outlay	52,493	Capital Outlay	0	
Total Expenditures	164,041	Total Expenditures	76,841	Total Expenditures	88,050	Total Expenditures	52,493	Total Expenditures	0	381,425
Cash Balance Dec 31	468,160	Cash Balance Dec 31	850	Cash Balance Dec 31	5,950	Cash Balance Dec 31	0	Cash Balance Dec 31	71,631	**546,591** **
										546,591 **

**Note: These two block figures should agree.

CPA Summary

Norton

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**City Land Bank**		**ter/Sewer Refund GO B**		**Special Health Insurance**		**Revolving Loan**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	154,486	Cash Balance Jan 1	490	Cash Balance Jan 1	11,554	Cash Balance Jan 1	33,597	Cash Balance Jan 1	0	200,127
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	0	Sale of Land	0	Bond Redemption		Interest on Investment	232	Loan Repayment	0	
Transfer from Electric	0			Cost of Issuance		Transfer from General	142,046			
Transfer from Water	0			Transfer Water & Sewe	539,008	Transfer from Electric	178,305			
Transfer from Sewer	0					Transfer from Water	66,955			
Transfer from Refuse	0					Transfer from Sewer	50,159			
						Transfer from Refuse	63,234			
						Miscellaneous	92,357			
Total Receipts	0	Total Receipts	0	Total Receipts	539,008	Total Receipts	593,288	Total Receipts	0	1,132,296
Resources Available:	154,486	Resources Available:	490	Resources Available:	550,562	Resources Available:	626,885	Resources Available:	0	1,332,423
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	0	Other Contractual	0	1/2 BCBS Deductible	3,010	Loan Repayment	0	
				Bond Payment	539,008	BCBS Payment	585,063			
						Refunds	0			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	539,008	Total Expenditures	588,073	Total Expenditures	0	1,127,081
Cash Balance Dec 31	154,486	Cash Balance Dec 31	490	Cash Balance Dec 31	11,554	Cash Balance Dec 31	38,812	Cash Balance Dec 31	0	**205,342** **
										205,342 **

**Note: These two block figures should agree.

CPA Summary

Norton

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: urran Cemetery Donatio		(2) Fund Name: Police Forfeiture		(3) Fund Name: Highway 36 Bond		(4) Fund Name: Capital Projects		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,058	Cash Balance Jan 1	632	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1		14,690
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Cemetery Donation	0	Forfeiture Receipts		Bond Proceeds	0	Bond Proceeds	0			
				Special Hwy Transfer	79,207	Transfers	0			
Total Receipts	0	Total Receipts	0	Total Receipts	79,207	Total Receipts	0	Total Receipts	0	79,207
Resources Available:	14,058	Resources Available:	632	Resources Available:	79,207	Resources Available:	0	Resources Available:	0	93,897
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Cemetery Improvement	0	Training		Principal	45,000	Capital Outlay	0			
		Uniform & Equipment		Interest	34,207					
		Other Capital Outlay		Cash Basis Reserve	0					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	79,207	Total Expenditures	0	Total Expenditures	0	79,207
Cash Balance Dec 31	14,058	Cash Balance Dec 31	632	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**14,690** **
										14,690 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2026

The governing body of

Norton

will meet on September 3rd, 2025 at 5:55 p.m. at Norton City Hall, 301 E Washington, Norton , KS 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 Norton City Hall, 301 E Washington, Norton, KS 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	2,130,302	44.513	2,236,459	41.295	2,645,393	1,129,381	65.190
Debt Service	68,765	2.638	67,265	3.819	66,015		
Library	116,163	6.476	124,044	6.458	124,244	108,114	6.241
Employee Benefits	190,834	12.014	190,553	9.698	244,500	193,610	11.176
Industrial Development	76,529	1.239	95,000	6.213	10,000		
Library Benefits	41,604	2.343	47,598	2.507	47,457	41,463	2.393
Special Highway	88,607		84,259		94,310		
Animal Pound Trust					60,643		
Special Parks	789		45,400		13,662		
Tourism	61,550		70,000		70,000		
Insurance Proceeds					15,000		
Special Pool Sales Tax	414,746		387,445		887,945		
Opioid Settlement					20,647		
Electric	3,283,306		3,330,124		3,611,368		
Water	1,125,514		965,605		1,188,041		
Sewer	548,542		570,176		756,877		
Refuse	463,397		382,114		401,231		
Non-Budgeted Funds-A	381,425						
Non-Budgeted Funds-B	1,127,081						
Non-Budgeted Funds-C	79,207						
Totals	10,198,361	69.223	8,596,042	69.990	10,257,333	1,472,568	85.000
						*Revenue Neutral Rate***	*66.421*
Less: Transfers	288,942		157,900		60,000		
Net Expenditure	9,909,419		8,438,142		10,197,333		
Total Tax Levied	1,074,770		1,150,720		xxxxxxxxxxxxxxxxx		
Assessed Valuation	15,523,410		16,441,160		17,324,498		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,605,000		5,060,000		4,500,000		
Revenue Bonds	2,960,000		2,720,000		2,475,000		
Other	287,045		96,868		0		
Lease Purchase Principal	719,787		541,621		429,524		
Total	9,571,832		8,418,489		7,404,524		

*Tax rates are expressed in mills

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

Alex McKenna

City Official Title: City Clerk

SEP 0 5 2025

AFFIDAVIT

Proof of Public

State of Kansas
NORTON COUNTY

VICKI HENDERSON
age, being duly sworn upon oat
designated representative of the

THAT said newspaper has been
dred (100) times a year and has b
one year prior to the first publica

THAT said paper was entered as
the post office of its publication.

THAT said paper has a general pa
County, Kansas, and is NOT a trad
lication and has been published i

THE ATTACHED was published
regular issue of the said newspap

publication was made on the 20th
2nd
publication was made on the ____
3rd
publication was made on the ____
Publication fee $ ____
Affidavit, Notary's fees
Additional copies

TOTAL publication fees

(Sign) VICKI HENDERS

Witness my hand this 2nd day o
SUBSCRIBED and Sworn to befo
September
of Norton.
Vicki L. Hende

Notice of Budget Hearing

(Published in The Norton Telegram on Wednesday, August 20, 2025) (1)

State of Kansas
City
2026

NOTICE OF BUDGET HEARING

The governing body of
Norton
will meet on September 3rd, 2025 at 5:55 p.m. at Norton City Hall, 301 E Washington, Norton, KS 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 Norton City Hall, 301 E Washington, Norton, KS 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	2,130,302	44.513	2,236,459	41.295	2,645,393	1,129,381	65.190
Debt Service	68,765	2.638	67,265	3.819	66,015		
Library	116,163	6.476	124,044	6.458	124,244	108,114	6.241
Employee Benefits	190,834	12.014	190,553	9.698	244,500	193,610	11.176
Industrial Development	76,529	1.239	95,000	6.213	10,000		
Library Benefits	41,604	2.343	47,598	2.507	47,457	41,463	2.393
Special Highway	88,607		84,259		94,310		
Animal Pound Trust					60,643		
Special Parks	789		45,400		13,662		
Tourism	61,550		70,000		70,000		
Insurance Proceeds					15,000		
Special Pool Sales Tax	414,746		387,445		887,945		
Opioid Settlement					20,647		
Electric	3,283,306		3,330,124		3,611,368		
Water	1,125,514		965,605		1,188,041		
Sewer	548,542		570,176		756,877		
Refuse	463,397		382,114		401,231		
Non-Budgeted Funds-A	381,425						
Non-Budgeted Funds-B	1,127,081						
Non-Budgeted Funds-C	79,207						
Totals	10,198,361	69.223	8,596,042	69.990	10,257,333	1,472,568	85.000
					Revenue Neutral Rate**		66.421
Less: Transfers	288,942		157,900		60,000		
Net Expenditure	9,909,419		8,438,142		10,197,333		
Total Tax Levied	1,074,770		1,150,720		xxxxxxxxxxxxxxx		
Assessed Valuation	15,523,410		16,441,160		17,324,498		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,605,000		5,060,000		4,500,000		
Revenue Bonds	2,960,000		2,720,000		2,475,000		
Other	287,045		696,868		0		
Lease Purchase Principal	719,787		541,621		429,524		
Total	9,571,832		8,418,489		7,404,524		

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

Alex McKenna
City Official Title: City Clerk

SEP 0 5 2025

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

VICKI HENDERSON of lawful age, being duly sworn upon oath, states that he/she is the designated representative of the Norton Telegram.

THAT said newspaper has been published at least one hundred (100) times a year and has been so published for at least one year prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication.

THAT said paper has a general paid circulation in NORTON County, Kansas, and is NOT a trade, religious or fraternal publication and has been published in NORTON County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of the said newspaper:

publication was made on the 20th day of August, 2025
2nd
publication was made on the ____ day of _____, 2025
3rd
publication was made on the ____ day of _____, 2025

Publication fee $ _____

Affidavit, Notary's fees $ _____

Additional copies $ _____

TOTAL publication fees $ 295.20

(Sign) VICKI HENDERSON

Witness my hand this 2nd day of September, 2025

SUBSCRIBED and Sworn to before me this 2nd day of September, 2025. State of Kansas, County of Norton.

Vicki L. Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 4/5/2028

this office, now working
the Western Oddfellow,
iblished at Denver, is visit-
g friends and relatives in
orton county.
–The storm of Sunday
ening was the severest in
under and lightning of any
e have had this season. No
erious damage has been
eported, however.
–Harry Thompson and
he Probate Judge returned
afely from the celebration
n Nicodemus with their
ick reversed. It was a ques-
ion for a time whether they
hould swim the Solomon
r remain away all summer.
–September 18th, 19th,
0th and 21st are the days
et for holding a reunion of
ld soldiers in this county.
At the meeting on Monday,
committees were appointed
and other arrangements
made for the proper work
necessary for a successful
reunion.

Walnut Ridge.

–Some are not through harvesting yet, while others are stacking when the weather will permit.
–Every farmer should take good care of his grass and feed as feed will be scarce east of us on account of drouth. We hope to be able to send our eastern brethren some bay in return for what they sent us last year.
–Some of our farmers have harvested their early potato crop and have planted the same land to corn and the corn is now tassling, how's that for Norton county?

Almena Happenings.

–Editor Reed has moved overhead the old Commercial Bank.
–Frank Bronson, who has been serving a year's sentence in States prison is now at home having been released a month or so before his time was out.

Sappa.

–Who says we can't raise

2025 1 (1)

State of Kansas
City
2026

n Norton, KS for the purpose of hearing and
and the amount of ad valorem tax.
ton, KS and will be available at this hearing.
h the maximum limits of the 2026 budget.
l assessed valuation.

Proposed Budget Year for 2026

Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
2,645,393	1,129,381	65.190
66,015		
124,244	108,114	6.241
244,500	193,610	11.176
10,000		
47,457	41,463	2.393
94,310		
60,643		
13,662		
70,000		
15,000		
887,945		
20,647		
3,611,368		
1,188,041		
756,877		
401,231		
0,257,333	1,472,568	85.000
	Revenue Neutral Rate**	66.421
60,000		
197,333		
xxxxxxxxx		
324,498		

2025
00,000
75,000
0
9,524
4,524

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Norton

will meet on September 3, 2025 at 5:45 p.m. at Norton City Hall, 301 E Washington, Norton, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Norton

Revenue Neutral Rate*	66.421	Proposed Tax Rate	85.000

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

AFFIDAVIT

Proof of Publication

State of Kansas
NORTON COUNTY

SEP 05 2025

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3rd publication was made on the ____ day of _____, 2025
Publication fee $ _____

Affidavit, Notary's fees $ _____
Additional copies $ _____

TOTAL publication fees $ 88.56

(Sign) VICKI HENDERSON

Witness my hand this 2nd day of September, 2025
SUBSCRIBED and Sworn to before me this 2nd day of September, 2025. State of Kansas, County of Norton.

Vicki L. Henderson

NOTARY PUBLIC – State of Kansas
VICKI L. HENDERSON
My Appt. Expires: 1/5/2028

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

(Published in The Norton Telegram on Wednesday, August 20, 2025) 1(T)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

2026

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Norton
will meet on September 3, 2025 at 5:45 p.m. at Norton City Hall, 301 E. Washington, Norton, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Norton

Revenue Neutral Rate*	66.421	Proposed Tax Rate	85.000

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

Roll Call Vote

A Roll Call Vote of the City of Norton To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 3rd, 2025

Resolution No. 14-2025

Governing Body Member	Yes	No	No Vote
Dale Jacobson	X		
Jim Miller	X		
Jason Jones	X		
Gerald Jones	X		
Dale Englebert	X		
Andrew Black	X		
TOTAL	6		

Certified:

Alex McKenna

Alex McKenna, City Clerk

CITY OF NORTON SEAL NORTON COUNTY KANSAS

Resolution No. 14-2025

A RESOLUTION OF THE CITY OF NORTON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for the City of Norton, Kansas was calculated as 66.421 mills by Craig Renner, the Norton County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3rd, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Norton, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF NORTON, KANSAS:

The City of Norton, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 66.421 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 3rd day of September 2025 and **SIGNED** by the Mayor.

Jerry Jones

Jerry Jones, Mayor

Attested:

Alex McKenna

Alex McKenna
City Clerk

CITY OF NORTON SEAL NORTON COUNTY KANSAS

(Seal)