CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
City of Eureka
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
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	3,425,374	916,807	67.067
Bonds and Interest	10-113	8			
Library	12-1220	8	120,800	109,469	8.008
Special Highway		9	178,911		
Employee Health Benefits		9	25,202		
Special Parks and Recreation		10	12,680		
Promotion		10	27,200		
Sales Tax Revenue		11	280,436		
Street Sales Tax Revenue		11	1,495,761		
River Street Sales Tax		12	1,693,538		
Sewer Revolving Loan		12	31,400		
Water Utility		13	1,186,051		
Sewer Utility		14	430,742		
Non-Budgeted Funds-A		15			
Totals		xxxxxx	8,908,095	1,026,276	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			75.075
RNR Hearing Notice		17			Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		18			

Revenue Neutral Rate	72.546
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Neil L. Phillips, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chantue, Kansas 66720
Email:
nphillips@jgppa.com
Attest: 9/12 2025

County Clerk

Governing Body

City of Eureka

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	886,782	112,226	1,511	741	4,340	988
Bonds and Interest						
Library	105,914	13,404	181	88	518	118
TOTAL	992,696	125,630	1,692	829	4,858	1,106

County Treas Motor Vehicle Estimate	125,630				
County Treas Recreational Vehicle Estimate		1,692			
County Treas 16/20M Vehicle Estimate			829		
County Treas Commercial Vehicle Tax Estimate				4,858	
County Treas Watercraft Tax Estimate					1,106

Motor Vehicle Factor	0.12655				
Recreational Vehicle Factor		0.00170			
16/20M Vehicle Factor			0.00084		
Commercial Vehicle Factor				0.00489	
Watercraft Factor					0.00111

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Eureka City Clerk
Renee Burk
PO Box 68
Eureka, KS 67045

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2026 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	10,788.83
Motor Vehicle Tax K.S.A. 79-5111	125,629.81
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	1,691.83
16m/20m Truck Tax	829.45
Commercial Motor Vehicle	4,857.95
Watercraft Tax	1,106.42

May 1, 2025 Provided By: Donna Olson
Date Greenwood County Treasurer

County Clerk's Budget Information for 2026 Budget Year
Greenwood County values
EUREKA CITY

1. Estimated Assesed Valuation as of THURSDAY, JUNE 12, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	11,175,349	59,481	0	3,280
State Assessed	2,214,003	0		
Severed Minerals	0			
Personal Property	292,197			
Oil & Gas	2,215			
Total Value	13,683,764	59,481		

2. Personal Property: 294,412
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 72.546

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC	Fund	Rate	RN Rate
021	BOND & INTEREST	.000	.000
135	GENERAL OPERATING	66.945	64.805
217	Library	7.996	7.740
	Total Levied	74.941	

4. Final Assessed Valuation from the November 2024 abstract: 13,246,347

5. 2024 Personal Property: 286,621
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 372,316

8. 2023 average tax delinquency percentage: 2.591570

9. 2023 delinquency percentage for special assessments: 85.840150

Date Provided: 6-13-2024 Provided by: Dawn McCaffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

City of Eureka

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
Water Utility	Water Reserve	20,000	20,000	10,000	K.S.A. 12-825d
Water Utility	General	290,000	290,000	379,308	K.S.A. 12-825d
Sewer Utility	General	155,000	155,000	155,000	K.S.A. 12-825d
Sewer Utility	Sewer Revolving Loan	31,792	31,792	31,400	K.S.A. 12-825d
Sewer Utility	Sewer Reserve	20,000	20,000	20,000	K.S.A. 12-825d
	Totals	516,792	516,792	595,708	
	Adjustments				
	Adjusted Totals	516,792	516,792	595,708	

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

City of Eureka

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:											
Series 2019	11/1/2019	12/1/2039	4.00	3,080,000	2,570,000	5/1, 11/1	5/1, 11/1	63,324	135,000	59,274	140,000
Total G.O. Bonds					**2,570,000**			**63,324**	**135,000**	**59,274**	**140,000**
Revenue Bonds:											
Revolving Loan (Sewer Utility	10/4/2005	3/1/2027	2.58	510,204	76,495	3/1, 9/1	3/1, 9/1	1,781	30,011	1,002	30,398
Total Revenue Bonds					**76,495**			**1,781**	**30,011**	**1,002**	**30,398**
Other:											
KDOT Revolving Loan	5/11/2009	8/1/2028	4.18	124,881	31,905	2/1, 8/1	8/1	1,369	7,692	1,047	8,013
Total Other					**31,905**			**1,369**	**7,692**	**1,047**	**8,013**
Total Indebtedness					**2,678,400**			**66,474**	**172,703**	**61,323**	**178,411**

City of Eureka

2026

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	3/23/2015	120	3.57	342,052	130,191	41,274	0
Street Sweeper	9/21/2021	84	3.52	224,550	39,851	36,033	36,033
Hydrovac Trailer	2/28/2024	24	9.50	114,323	114,323	65,422	65,422
Rescue Truck	4/14/2025	82	4.98	260,520	0	44,572	44,572
Loader	7/1/2025	60	5.49	275,173	0	50,000	52,716
				Totals	**284,365**	**237,301**	**198,743**

*****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: City of Eureka
Greenwood County

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	$103,796	$109,469
Delinquent Tax	$43	$2,146
Motor Vehicle Tax	$12,212	$13,404
Recreational Vehicle Tax	$164	$181
16/20M Vehicle Tax	$69	$88
TOTAL TAXES	$116,284	$125,288
Difference in Total Taxes:	$9,004	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$13,246,347	$13,683,764
Did Assessed Valuation Decrease?	No	
Levy Rate	7.996	8.000
Difference in Levy Rate:	0.004	
Qualify for grant: 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 from

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	435,181	265,609	159,872
Receipts:			
Ad Valorem Tax	769,262	869,046	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,762	348	17,977
Motor Vehicle Tax	113,241	102,564	112,226
Recreational Vehicle Tax	1,447	1,374	1,511
16/20M Vehicle Tax	549	583	741
Commercial Vehicle Tax	4,351	6,851	4,340
Watercraft Tax	934	1,003	988
Gross Earning (Intangible) Tax	0	0	0
Franchise Tax	191,109	197,865	197,865
Connecting Links	20,654	20,654	20,654
Local Alcoholic Liquor Tax	5,413	5,724	5,394
Special Assessments	10,839	0	0
Fire Federal Grant	6,226	0	0
Airport Grant	0	662,463	1,046,970
Other County Aid	576	0	0
Licenses and Permits	14,529	16,438	16,438
Fines and Forfeitures	51,756	55,796	55,796
Cemetery	14,710	10,005	10,005
Refuse Collection	41,282	70,000	70,000
Animal Tags, Releases, & Cremations	3,396	3,533	3,533
Street Cuts	0	280	280
Interest Income	54,915	45,430	45,430
Lake Receipts	141,912	168,878	168,878
Rentals	28,603	40,000	30,000
Sale of Assets	57,569	173,000	2,500
Donations	33,000	0	0
Reimbursed Expense	25,710	46,943	35,000
Home Improvement Loan Payment	0	433	0
Operating Transfer from			
Water Utility Fund	290,000	290,000	379,308
Sewer Utility Fund	155,000	155,000	155,000
Neighborhood Revitalization Rebate	-23,418	-29,115	-24,945
Miscellaneous	10,783	2,106	10,783
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,043,110**	**2,917,202**	**2,366,672**
Resources Available:	**2,478,291**	**3,182,811**	**2,526,544**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,478,291	3,182,811	2,526,544

Expenditures:			
General Administration	744,917	690,887	709,124
Street and Alley Department	471,626	387,722	454,355
Community Building Department	40,430	35,654	44,500
Lakes and Park Department	174,567	182,245	199,564
Fire Department	147,879	209,674	114,995
Building Code and Enforcement	0	26,427	40,000
Police Department	267,523	267,523	277,523
Cemetery Department	102,109	112,907	133,710
Health and Sanitation Department	70,763	71,511	65,513
Airport Department	74,105	868,455	1,218,209
Economic Development	17,085	25,025	15,000
Parks Department	7,948	5,141	5,000
Engineer	72	0	0
Library	1,250	0	0
City Events Department	4,041	2,400	4,500
Home Improvement	2,000	1,000	1,000
Subtotal detail (Should agree with detail)	2,126,315	2,886,571	3,282,993
Debt Service			
Principal - KDOT Loan	7,383	7,692	8,013
Interest - KDOT Loan	1,677	1,369	1,047
Finance Lease - Street Sweeper	36,033	36,033	36,033
Finance Lease - Fire Truck	41,274	41,274	0
Finance Lease - Rescue Truck	0	0	44,572
Finance Lease - Loader	0	50,000	52,716
Cash Reserve (2026 column)	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,212,682**	**3,022,939**	**3,425,374**
Unencumbered Cash Balance Dec 31	265,609	159,872	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,274,238	2,452,157	3,425,374
		Non-Appropriated Balance	0
See Tab C		Total Expenditure/Non-Appr Balance	3,425,374
		Tax Required	898,830
	Delinquent Comp Rate:	2.0%	17,977
		Amount of 2025 Ad Valorem Tax	916,807

City of Eureka 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			
Personal Services	530,935	449,412	480,871
Contractual Services	141,035	144,150	144,150
Commodities	32,792	29,003	29,003
Capital Outlay	40,155	68,322	55,100
Total	**744,917**	**690,887**	**709,124**
Street and Alley Department			
Personal Services	332,476	250,602	268,144
Contractual Services	52,520	51,370	51,370
Commodities	27,211	35,557	35,557
Capital Outlay	59,419	50,193	99,284
Total	**471,626**	**387,722**	**454,355**
Community Building Department			
Personal Services	848	0	0
Contractual Services	34,570	34,792	40,000
Commodities	1,446	862	2,500
Capital Outlay	3,566	0	2,000
Total	**40,430**	**35,654**	**44,500**
Lakes and Park Department			
Personal Services	114,916	125,995	134,814
Contractual Services	29,003	30,187	30,187
Commodities	7,500	5,063	5,063
Capital Outlay	23,148	21,000	29,500
Total	**174,567**	**182,245**	**199,564**
Fire Department			
Personal Services	55,616	55,928	59,843
Contractual Services	30,361	33,286	33,286
Commodities	2,703	1,438	1,438
Capital Outlay	59,199	119,022	20,428
Total	**147,879**	**209,674**	**114,995**
Building Code and Enforcement			
Capital Outlay	0	26,427	40,000
Total	**0**	**26,427**	**40,000**
Police Department			
Contractual Services	267,523	267,523	277,523
Total	**267,523**	**267,523**	**277,523**
Cemetery Department			
Personal Services	80,781	82,903	88,706
Contractual Services	6,808	7,474	7,474
Commodities	4,605	2,530	2,530
Capital Outlay	9,915	20,000	35,000
Total	**102,109**	**112,907**	**133,710**
Page 1 - Total	**1,949,051**	**1,913,039**	**1,973,771**

City of Eureka 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Health and Sanitation Department			
Personal Services	55,669	39,995	42,795
Contractual Services	8,694	7,154	7,154
Commodities	4,773	4,564	4,564
Capital Outlay	1,627	19,798	11,000
Total	**70,763**	**71,511**	**65,513**
Airport Department			
Personal Services	10,531	8,052	8,616
Contractual Services	32,951	35,718	35,718
Commodities	1,905	775	3,275
Capital Outlay	28,718	823,910	1,170,600
Total	**74,105**	**868,455**	**1,218,209**
Economic Development			
Contractual Services	750	10,025	5,000
Capital Outlay	16,335	15,000	10,000
Total	**17,085**	**25,025**	**15,000**
Parks Department			
Capital Outlay	7,948	5,141	5,000
Total	**7,948**	**5,141**	**5,000**
Engineer			
Contractual Services	72	0	0
Total	**72**	**0**	**0**
Library			
Appropriation to	1,250	0	0
Total	**1,250**	**0**	**0**
City Events Department			
Commodities	4,041	2,400	4,500
Total	**4,041**	**2,400**	**4,500**
Home Improvement			
Contractual Services	2,000	1,000	1,000
Total	**2,000**	**1,000**	**1,000**
Page 2 -Total	177,264	973,532	1,309,222
Page 1 -Total	**1,949,051**	**1,913,039**	**1,973,771**
Grand Total	**2,126,315**	**2,886,571**	**3,282,993**

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

City of Eureka 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Bonds and Interest**	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			0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Residual Transfer to			
General Fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	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	1,633	108	0
Receipts:			
Ad Valorem Tax	91,597	103,796	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,753	43	2,146
Motor Vehicle Tax	10,215	12,212	13,404
Recreational Vehicle Tax	131	164	181
16/20M Vehicle Tax	50	69	88
Commercial Vehicle Tax	393	816	518
Watercraft Tax	84	119	118
Reimbursed Expense	3,139	0	0
Neighborhood Revitalization Rebate	(2,788)	-3,835	-2,978
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**104,574**	**113,384**	**13,477**
Resources Available:	**106,207**	**113,492**	**13,477**
Expenditures:			
Personal Services	0	0	0
Contractual Services	2,880	3,757	4,500
Appropriation to Library Board	103,219	109,735	116,300
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**106,099**	**113,492**	**120,800**
Unencumbered Cash Balance Dec 31	108	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	115,973	125,747	120,800
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	120,800
		Tax Required	107,323
	Delinquent Comp Rate:	2.0%	2,146
		Amount of 2025 Ad Valorem Tax	109,469

City of Eureka 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	92,355	96,510	115,201
Receipts:			
State of Kansas Gas Tax	61,942	63,710	63,710
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**61,942**	**63,710**	**63,710**
Resources Available:	**154,297**	**160,220**	**178,911**
Expenditures:			
Personal Services	24,434	35,075	37,530
Commodities	17,707	4,313	25,000
Capital Outlay	15,646	5,631	116,381
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**57,787**	**45,019**	**178,911**
Unencumbered Cash Balance Dec 31	96,510	115,201	0
2024/2025/2026 Budget Authority Amount:	160,510	175,105	178,911

Adopted Budget

Employee Health Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,154	13,404	17,202
Receipts:			
Charges for Services			
Internal Service Fee	8,000	8,000	8,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,000**	**8,000**	**8,000**
Resources Available:	**17,154**	**21,404**	**25,202**
Expenditures:			
General Government			
Personal Services	3,750	4,202	25,202
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,750**	**4,202**	**25,202**
Unencumbered Cash Balance Dec 31	13,404	17,202	0
2024/2025/2026 Budget Authority Amount:	18,412	22,154	25,202

City of Eureka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	244	2,737	7,286
Receipts:			
Local Alcoholic Liquor Tax	5,413	5,724	5,394
Other County Aid	576	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,989**	**5,724**	**5,394**
Resources Available:	**6,233**	**8,461**	**12,680**
Expenditures:			
Contractual Services	2,763	1,175	1,000
Commodities	0	0	1,000
Capital Outlay	733	0	10,680
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,496**	**1,175**	**12,680**
Unencumbered Cash Balance Dec 31	2,737	7,286	0
2024/2025/2026 Budget Authority Amount:	8,236	5,724	12,680

Adopted Budget **Promotion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,136	8,965	12,993
Receipts:			
Intergovernmental			
Transient Guest Tax	12,072	14,207	14,207
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,072**	**14,207**	**14,207**
Resources Available:	**19,208**	**23,172**	**27,200**
Expenditures:			
Economic Development			
Convention Expenditure	5,329	5,089	0
Tourism Expenditure	4,914	5,090	27,200
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,243**	**10,179**	**27,200**
Unencumbered Cash Balance Dec 31	8,965	12,993	0
2024/2025/2026 Budget Authority Amount:	33,129	29,691	27,200

City of Eureka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Revenue**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	330,243	324,048	275,501
Receipts:			
Interest on Idle Funds	9,872	4,935	4,935
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,872**	**4,935**	**4,935**
Resources Available:	**340,115**	**328,983**	**280,436**
Expenditures:			
Pool			
Capital Outlay	16,067	53,482	280,436
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,067**	**53,482**	**280,436**
Unencumbered Cash Balance Dec 31	324,048	275,501	0
2024/2025/2026 Budget Authority Amount:	331,171	315,203	280,436

Adopted Budget

Street Sales Tax Revenue	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	760,810	945,465	995,613
Receipts:			
Taxes and Shared Receipts			
Sales Tax	449,066	485,951	485,951
Interest on Idle Funds	13,561	14,197	14,197
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**462,627**	**500,148**	**500,148**
Resources Available:	**1,223,437**	**1,445,613**	**1,495,761**
Expenditures:			
Capital Projects			
Capital Outlay	277,972	450,000	1,495,761
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**277,972**	**450,000**	**1,495,761**
Unencumbered Cash Balance Dec 31	945,465	995,613	0
2024/2025/2026 Budget Authority Amount:	1,240,663	1,513,816	1,495,761

City of Eureka

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **River Street Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	647,351	906,254	1,195,734
Receipts:			
Sales Tax	449,066	485,951	485,951
Interest on Idle Funds	13,561	11,853	11,853
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**462,627**	**497,804**	**497,804**
Resources Available:	**1,109,978**	**1,404,058**	**1,693,538**
Expenditures:			
Debt Service			
Principal	135,000	135,000	140,000
Interest	68,724	63,324	59,274
Capital Outlay	0	10,000	1,494,264
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**203,724**	**208,324**	**1,693,538**
Unencumbered Cash Balance Dec 31	906,254	1,195,734	0
2024/2025/2026 Budget Authority Amount:	1,120,639	1,324,433	1,693,538

Adopted Budget

Sewer Revolving Loan	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Operating Transfers from			
Sewer Utility Fund	31,792	31,792	31,400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,792**	**31,792**	**31,400**
Resources Available:	**31,792**	**31,792**	**31,400**
Expenditures:			
Debt Service			
Principal	29,251	30,011	30,398
Interest	2,541	1,781	1,002
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,792**	**31,792**	**31,400**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	31,792	31,792	31,400

City of Eureka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,851	183,413	148,670
Receipts:			
Water Sales	924,787	945,455	997,455
Penalties	7,175	7,487	7,487
Connections	3,334	550	550
Interest Income	49,979	31,889	31,889
Reimbursed Expense	824	0	0
Miscellaneous	127	975	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**986,226**	**986,356**	**1,037,381**
Resources Available:	**1,116,077**	**1,169,769**	**1,186,051**
Expenditures:			
Personal Services	334,766	349,267	373,716
Contractual Services	96,547	117,991	117,991
Commodities	102,352	96,841	96,841
Capital Outlay	88,999	147,000	163,000
Operating Transfers to:			
Water Reserve Fund	20,000	20,000	10,000
General Fund	290,000	290,000	379,308
Debt Service			
Finance Lease	0	0	45,195
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**932,664**	**1,021,099**	**1,186,051**
Unencumbered Cash Balance Dec 31	183,413	148,670	0
2024/2025/2026 Budget Authority Amount:	946,992	1,034,448	1,186,051

City of Eureka 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	159,464	77,349	44,757
Receipts:			
Sewer Charges	343,934	345,030	357,030
Penalties	6,449	6,415	6,415
Interest Income	25,160	22,450	22,450
Connecting Fees	0	90	90
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**375,543**	**373,985**	**385,985**
Resources Available:	**535,007**	**451,334**	**430,742**
Expenditures:			
Personal Services	118,254	50,000	53,500
Contractual Services	42,287	39,268	62,000
Commodities	1,504	517	5,500
Capital Outlay	88,821	110,000	103,342
Operating Transfers to:			
General Fund	155,000	155,000	155,000
Sewer Revolving Loan Fund	31,792	31,792	31,400
Sewer Reserve Fund	20,000	20,000	20,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**457,658**	**406,577**	**430,742**
Unencumbered Cash Balance Dec 31	77,349	44,757	0
2024/2025/2026 Budget Authority Amount:	496,350	458,975	430,742

City of Eureka

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Fire Grants		(2) Fund Name: Project Construction		(3) Fund Name: Water Reserve		(4) Fund Name: Meter Deposit		(5) Fund Name: Sewer Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,081	Cash Balance Jan 1	494,492	Cash Balance Jan 1	284,064	Cash Balance Jan 1		Cash Balance Jan 1	225,705	1,005,342
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Operating Transfers from		Meter Deposits	7,871	Operating Transfers from		
				Water Utility Fund	20,000	Interest Income	17,921	Sewer Utility Fund	20,000	
Total Receipts	0	Total Receipts	0	Total Receipts	20,000	Total Receipts	25,792	Total Receipts	20,000	65,792
Resources Available:	1,081	Resources Available:	494,492	Resources Available:	304,064	Resources Available:	25,792	Resources Available:	245,705	1,071,134
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Deposit Refunds	25,792			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	25,792	Total Expenditures	0	25,792
Cash Balance Dec 31	1,081	Cash Balance Dec 31	494,492	Cash Balance Dec 31	304,064	Cash Balance Dec 31	0	Cash Balance Dec 31	245,705	**1,045,342**
										1,045,342

**Note: These two block figures should agree.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Eureka

will meet on September 8, 2025 at 7:00 PM at Eureka Public Library 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 Eureka 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	2,212,682	67.002	3,022,939	66.945	3,425,374	916,807	67.000
Bonds and Interest							
Library	106,099	7.978	113,492	7.996	120,800	109,469	8.000
Special Highway	57,787		45,019		178,911		
Employee Health Benefits	3,750		4,202		25,202		
Special Parks and Recreation	3,496		1,175		12,680		
Promotion	10,243		10,179		27,200		
Sales Tax Revenue	16,067		53,482		280,436		
Street Sales Tax Revenue	277,972		450,000		1,495,761		
River Street Sales Tax	203,724		208,324		1,693,538		
Sewer Revolving Loan	31,792		31,792		31,400		
Water Utility	932,664		1,021,099		1,186,051		
Sewer Utility	457,658		406,577		430,742		
Non-Budgeted Funds-A	25,792						
Totals	4,339,726	74.980	5,368,280	74.941	8,908,095	1,026,276	75.000
						*Revenue Neutral Rate***	*72.546*
Less: Transfers	516,792		516,792		595,708		
Net Expenditure	3,822,933		4,851,488		8,312,387		
Total Tax Levied	909,907		992,695		xxxxxxxxxxxxxxxxx		
Assessed Valuation	12,135,318		13,246,347		13,683,764		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	2,835,000		2,705,000		2,570,000		
Revenue Bonds	134,257		105,746		76,495		
Other	47,213		40,127		31,905		
Lease Purchase Principal	307,357		270,206		284,365		
Total	3,323,827		3,121,079		2,962,765		

*Tax rates are expressed in mills

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

Renee Burk
City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Eureka
will meet on at at 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
Greenwood County

Revenue Neutral Rate*	72.546	Proposed Tax Rate	75.000

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

(Published in *The Eureka Herald* Wednesday, Aug. 27, 2025)

Pending City Council approval on Monday, August 25, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Eureka
will meet on September 8, 2025 at 7:00 PM at Eureka Public Library 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 Eureka 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	2,212,682	67.002	3,022,939	66.945	3,425,374	916,807	67.000
Bonds and Interest							
Library	106,099	7.978	113,492	7.996	120,800	109,469	8.000
Special Highway	57,787		45,019		178,911		
Employee Health Benefits	3,750		4,202		25,202		
Special Parks and Recreation	3,496		1,175		12,680		
Promotion	10,243		10,179		27,700		
Sales Tax Revenue	16,067		53,482		280,436		
Street Sales Tax Revenue	277,972		450,000		1,495,761		
River Street Sales Tax	203,724		208,324		1,693,538		
Sewer Revolving Loan	31,792		31,792		31,400		
Water Utility	932,664		1,031,099		1,186,051		
Sewer Utility	457,658		406,577		430,742		
Non-Budgeted Funds-A	25,792						
Totals	4,339,726	74.980	5,368,280	74.941	8,908,095	1,026,276	75.000
						*Revenue Neutral Rate**	72.546
Less: Transfers	516,792		516,792		595,708		
Net Expenditure	3,822,933		4,851,488		8,312,387		
Total Tax Levied	909,907		992,695		xxxxxxxxxxxxxxxxx		
Assessed Valuation	12,135,318		13,246,347		13,683,764		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	2,835,000		2,705,000		2,570,000		
Revenue Bonds	134,257		105,746		76,495		
Other	47,213		40,127		31,905		
Lease Purchase Principal	307,357		270,206		284,365		
Total	3,323,827		3,121,079		2,962,765		

*Tax rates are expressed in mills

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

Renee Burk
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF EUREKA, KANSAS, HEREBY NOTIFIES THE GREENWOOD COUNTY CLERK 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 75.000. The date of our hearing is September 8, 2025 at 7:00 PM and will be held at 606 N Main St., in Eureka, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

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

CITY OF EUREKA, KANSAS (Seal) SEAL

Tonee Burk

Clerk or Officer of Governing Body

City of Eureka

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	916,812	67.000	24,945
Bonds and Interest	0		0
Library	109,469	8.000	2,978
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,026,281	75.000	27,923

2025 July 1 Valuation: 13,683,764

Valuation Factor: 13,683.764

Neighborhood Revitalization Subj to Rebate: 372,316

Neighborhood Revitalization factor: 372.316

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

Resolution No. 25-19

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

WHEREAS, the Revenue Neutral Rate for the City of Eureka was calculated as 72.546 mills by the Greenwood County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Erueka, 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 EUREKA:

The City of Eureka shall levy a property tax rate exceeding the Revenue Neutral Rate of 72.546 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 8th day of September 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

CITY OF EUREKA, KANSAS SEAL

Roll Call Vote

A Roll Call Vote of the City Council of Eureka, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 25-19

Governing Body Member	Yes	No	No Vote
Cinda Beals	x		
Jason Brandt	x		
Dan Campbell	x		
Richard Drake	x		
Kevin Lawrence	x		
Jeff Marks	x		
TOTAL	6	0	0

Certified: Lonna Rust, City Clerk

