State of Kansas
City

2026

CERTIFICATE

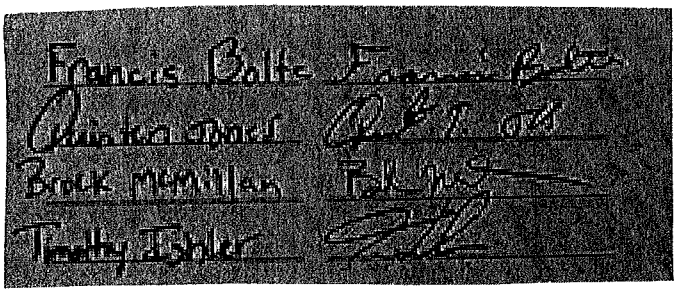
To the Clerk of Jewell, State of Kansas
We, the undersigned, officers of
City of Randall
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(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, and 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	158,500	31,447	54.711
Library	12-1220	8	6,815	5,172	8.998
Special Highway		9	45,667		
Water/Sewer/Waste		9	1,125,350		
Non-Budgeted Funds		10			
Totals		xxxxxx	1,336,331	36,618	63.709
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					574,787
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	186.226
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com



Date Attested: August 28 2025

County Clerk

Governing Body

City of Randall

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	104,015	7,061	0	0	3,197	7
Debt Service						
Library	4,832	328	0	0	149	0
TOTAL	108,847	7,389	0	0	3,346	7

County Treas Motor Vehicle Estimate 7,389

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 3,346

County Treas Watercraft Tax Estimate 7

Motor Vehicle Factor 0.06789

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.03074

Watercraft Factor 0.00006

City of Randall 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, Sewer & Waste	Special Highway			25,000	K.S.A. 68-590
General	Special Highway			10,000	K.S.A. 12-1,119
Water, Sewer & Waste	General			5,000	K.S.A. 12-825d
General	Cemetary	1		5,000	NON BUDGETED FUND
	Totals	1	0	45,000	
	Adjustments*				
	Adjusted Totals	1	0	45,000	

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

State of Kansas
City

City of Randall

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Randall

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

***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 Randall
Jewell

As provided in KSA 75-2553 *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 Tax	$4,832	$5,172
Delinquent Tax	$0	$0
Motor Vehicle Tax	$700	$328
Recreational Vehicle Tax	$11	$0
16/20M Vehicle Tax	$0	$0
	$0	$0
TOTAL TAXES	$5,543	$5,500
Difference in Total Taxes:	($43)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$537,723	$575,170
Did Assessed Valuation Decrease?	No	
Levy Rate	8.986	8.992
Difference in Levy Rate:	0.006	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State

City of Randall 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	9,729	90,826	101,285
Receipts:			
Ad Valorem Tax		104,015	xxxxxxxxxxxxxxxx
Delinquent Tax	1,460		
Motor Vehicle Tax	3,437	940	7,061
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax	1,664	500	3,197
Watercraft Tax	4	1	7
Gross Earning (Intangible) Tax			0
Insurance Refund	2,166		
Local Grants	15,097		
Community Center Rental	870	500	500
Local Sales Tax	4,983	5,000	5,000
Franchise Tax	5,462	5,000	5,000
Memorial Donations-Center	2,210		
Randall Church	12,139		
Transfer from SWT			5,000
Balance Adjustment	90,876		
In Lieu of Tax (IRB)			
Interest on Idle Funds	2	3	3
Neighborhood Revitalization Rebate			0
Miscellaneous	4		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**140,374**	**115,959**	**25,768**
Resources Available:	**150,103**	**206,785**	**127,053**
Expenditures:			
Salaries & Wages	16,012	17,500	20,000
Commodities/Maintenance	13,344	20,000	30,000
Utilities	12,264	15,000	18,000
Legal/Professional	964	2,000	3,000
Fire House Utilities & Supplies	11,721	10,000	13,000
Taxes	3,059	8,500	10,000
Insurance	1,912	7,500	13,000
Transfers	1		15,000
Capital Outlay		25,000	30,000
Cash Reserve (2026 column)			6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**59,277**	**105,500**	**158,500**
Unencumbered Cash Balance Dec 31	90,826	101,285	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	132,579	158,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	158,500
		Tax Required	31,447
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**31,447**

CPA Summary-2024 Proposed Budget Expenditures did not get included on the 2024 Budget, therefore there was no budget authority amount.

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	429	753	1,166
Receipts:			
Ad Valorem Tax	4,326	4,832	xxxxxxxxxxxxxxxx
Delinquent Tax	223		
Motor Vehicle Tax	627	700	328
Recreational Vehicle Tax		11	0
16/20M Vehicle Tax			0
Commercial Vehicle Tax	256	370	149
Watercraft Tax	1		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,433**	**5,913**	**477**
Resources Available:	**5,862**	**6,666**	**1,643**
Expenditures:			
Library Allocation	4,816	5,000	6,000
Utilities	292	500	815
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,108**	**5,500**	**6,815**
Unencumbered Cash Balance Dec 31	753	1,166	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	6,500	7,521	6,815
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,815
		Tax Required	5,172
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,172

CPA Summary

City of Randall 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	21,109	23,307	8,987
Receipts:			
State of Kansas Gas Tax	3,338	1,680	1,680
County Transfers Gas		0	0
Transfer from WSW			25,000
Transfer from General Fund			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,338**	**1,680**	**36,680**
Resources Available:	**24,447**	**24,987**	**45,667**
Expenditures:			
Street Repair and Maint	1,140	6,000	10,000
Capital Outlay		10,000	15,667
Cash Reserve (2026 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,140**	**16,000**	**45,667**
Unencumbered Cash Balance Dec 31	23,307	8,987	0
2024/2025/2026 Budget Authority Amoun	110,200	110,200	45,667

Adopted Budget **Water/Sewer/Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	54,552	81,850	80,350
Receipts:			
Charges to Customers	36,721	38,000	40,000
Water Well	3,096	4,500	5,000
Grant Funds			1,000,000
Beg Bal Adj (include Savings Funds)	21,085		
Bal Adj (to Actual)	3,940		
Interest on Idle Funds	11		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**64,853**	**42,500**	**1,045,000**
Resources Available:	**119,405**	**124,350**	**1,125,350**
Expenditures:			
Commodities & Maintenance	2,256	3,500	6,000
Wages	7,502	8,000	10,000
Water	20,187	22,500	30,000
Utilities	7,592	10,000	15,000
Transfer to Special Highway			25,000
Transfer to General			5,000
Water Project			1,000,000
Cash Reserve (2026 column)			34,350
Miscellaneous	18		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,555**	**44,000**	**1,125,350**
Unencumbered Cash Balance Dec 31	81,850	80,350	0
2024/2025/2026 Budget Authority Amoun	1,111,200	1,111,200	1,125,350

End Bal 12/31/2023 on 2025 Budget shows $54,552

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Randall
will meet on August 11, 2025 at 7:30 pm at Randall Community Center 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 Library and will be available at this hearing.

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 for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	59,277		105,500	193.436	158,500	31,447	54.674
Library	5,108	8.938	5,500	8.986	6,815	5,172	8.992
Special Highway	1,140		16,000		45,667		
Water/Sewer/Waste	37,555		44,000		1,125,350		
Non-Budgeted Funds							
Totals	103,080	8.938	171,000	202.422	1,336,331	36,618	63.666
						*Revenue Neutral Rate***	*186.226*
Less: Transfers	1		0		45,000		
Net Expenditure	103,079		171,000		1,291,331		
Total Tax Levied	4,834		108,847		xxxxxxxxxxxxxxxxx		
Assessed Valuation	516,300		537,723		575,170		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Jocelyn Ishler
City Official Title: City Clerk

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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 for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	89,222		105,500	193,436	158,500	31,447	53.674
Library	5.10X	8.93X	5,500	8.980	6,815	5,172	8.992
Special Highway	13.40						
Water/Sewer/Waste	17,455		16,000		45,667		
			44,000		1,125,330		
Non Budgeted Funds							
Totals	103,080	8.93X	171,000	203,422	1,336,311	46,618	63.666
Less: Transfers	1		0		45,000	Revenue Neutral Rate**	186.226
Net Expenditure	103,079		171,000		1,291,311		
Total Tax Levied	4.834		108,847		XXXXXXXXXXXXXXX		
Assessed Valuation	516,100		537,721		575,170		

Outstanding Indebtedness, January 1:	2024	2025	2026
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Jocelyn Ishler
City Official Title: City Clerk



AFFIDAVIT OF PUBLICATION

JEWELL COUNTY RECORD

PO Box 305, Mankato, Kansas 66956

Phone: 402-879-3291 email: jcr@nckcn.com

STATE OF KANSAS, JEWELL COUNTY, SS:

William A. Blauvelt, being first duly sworn, deposes and says: That he is the publisher of the Jewell County Record, a weekly newspaper published in and of general circulation in Jewell County, Kansas, with a general paid circulation on a weekly basis in Jewell County Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least 50 times a year and has been published continuously and uninterruptedly in said county for a period of more than five years prior to the first publication notice; and has been admitted at the post office of Mankato in said county as periodical class.

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 on the 31st day of July, 2025 with subsequent publications being made on the following dates

Second publication on the _____ day of _____, 20____

Third publication on the _____ day of _____, 20____

Fourth publication on the _____ day of _____, 20____

Fifth publication on the _____ day of _____, 20____

Sixth publication on the _____ day of _____, 20____

Signed _____

Subscribed and sworn to before me on the 31st day of July, 2025

Printer (publication) Fee $ 76.50 Total Publication Fees $ 76.50

Notary Public Reta I. Boswell

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2029

#19763.22