State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jewell County, State of Kansas
We, the undersigned, officers of
Esbon
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	Amount of 2025 Ad Valorem Tax	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			
Fund	**K.S.A.**				
General	12-101a	6	167,779	16,667	20.478
Debt Service	10-113				
Library	12-1220				
Special Highway		7	20,000		
Solid Waste		7	37,000		
Water & Sewer		8	117,800		
KDHE Water 3179		8			
KDHE 3013		9			
		9			
Totals		xxxxxx	342,579	16,667	20.478
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					813,879
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	20.478
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: September 6 2025

County Clerk

Governing Body

Esbon

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	17,500	3,632	71	99	0	26
Debt Service						
Library						
TOTAL	17,500	3,632	71	99	0	26

County Treas Motor Vehicle Estimate 3,632

County Treas Recreational Vehicle Estimate 71

County Treas 16/20M Vehicle Estimate 99

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 26

Motor Vehicle Factor 0.20754

Recreational Vehicle Factor 0.00406

16/20 Vehicle Factor 0.00566

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00149

Esbon

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

Esbon

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

Esbon

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
None							
				Totals	**0**	**0**	**0**

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

Esbon

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	116,003	124,081	124,620
Receipts:			
Ad Valorem Tax	16,790	17,500	xxxxxxxxxxxxxxxx
Delinquent Tax	23	5	
Motor Vehicle Tax	3,446	3,500	3,632
Recreational Vehicle Tax	70	55	71
16/20M Vehicle Tax	201	200	99
Commercial Vehicle Tax			0
Watercraft Tax	41	40	26
Gross Earning (Intangible) Tax	1,779	3,000	2,686
Compensating Use Tax	1,541	1,400	1,400
Local Sales Tax	3,302	2,870	2,800
Franchise Tax	5,826	5,500	5,500
Licenses	100	100	100
Building Permits			
State of Kansas			
Rentals	5,287	5,400	5,400
Insurance Reimbursement		4,500	4,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	359	359	350
Neighborhood Revitalization Rebate			0
Miscellaneous	205	250	350
Does miscellaneous exceed 10% of Total I			
Total Receipts	**38,970**	**44,679**	**26,914**
Resources Available:	**154,973**	**168,760**	**151,534**
Expenditures:			
Contract Labor	930	8,500	1,500
Salaries	5,273	5,300	5,300
Supplies,	344	300	509
Insurance	7,403	10,940	12,000
Interest	16	1,500	500
Legal	30	100	1,000
Office/postage	1,287	1,200	1,500
Payroll Taxes	4,787	4,700	4,700
Repairs	2,849	2,800	3,500
Utilities	7,222	8,000	8,500
Dues	375	400	600
Capital Outlay			127,970
Cash Reserve (2026 column)			
Miscellaneous	376	400	200
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**30,892**	**44,140**	**167,779**
Unencumbered Cash Balance Dec 31	124,081	124,620	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	161,530	161,530	167,779
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	167,779
		Tax Required	16,245
	Delinquent Comp Rate:	2.6%	422
		Amount of 2025 Ad Valorem Tax	**16,667**

CPA Summary

15,542 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	15,542	17,375	17,865
Receipts:			
State of Kansas Gas Tax	1,833	2,490	2,490
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,833**	**2,490**	**2,490**
Resources Available:	**17,375**	**19,865**	**20,355**
Expenditures:			
Street Repair and Maint		2,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**2,000**	**20,000**
Unencumbered Cash Balance Dec 31	17,375	17,865	355
2024/2025/2026 Budget Authority Amoun	18,500	18,500	20,000

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	24,068	25,726	26,926
Receipts:			
Charges to Customers	11,549	11,100	11,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,549**	**11,100**	**11,000**
Resources Available:	**35,617**	**36,826**	**37,926**
Expenditures:			
Contract Labor	9,891	9,900	37,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,891**	**9,900**	**37,000**
Unencumbered Cash Balance Dec 31	25,726	26,926	926
2024/2025/2026 Budget Authority Amoun	34,900	34,900	37,000

CPA Summary

Esbon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	95,825	102,364	107,234
Receipts:	Water & Sewer		
Charges to Customers	44,105	43,300	43,000
Interest on Idle Funds			
Miscellaneous	138		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,243**	**43,300**	**43,000**
Resources Available:	**140,068**	**145,664**	**150,234**
Expenditures:			
Contract Labor	6,685	7,500	55,000
Gasoline	1,650	1,800	1,800
Salaries	13,220	13,530	15,000
Water Purchased	1,491	1,500	8,500
Supplies	4,328	4,500	9,000
Utilities	2,295	3,200	6,000
Repairs	4,633	3,000	12,000
Water Tests, dues, Postage	2,746	2,700	8,500
Miscellaneous	656	700	2,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,704**	**38,430**	**117,800**
Unencumbered Cash Balance Dec 31	102,364	107,234	32,434
2024/2025/2026 Budget Authority Amount	109,520	109,520	117,800

Adopted Budget **KDHE Water 3179**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	497,567	341,633	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**497,567**	**341,633**	**0**
Expenditures:			
PEC	55,576	27,401	
APAC	100,358	312,232	
		2,000	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**155,934**	**341,633**	**0**
Unencumbered Cash Balance Dec 31	341,633	0	0
2024/2025/2026 Budget Authority Amount	469,000	341,633	0

CPA Summary

Esbon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **KDHE 3013**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	447,105	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**447,105**	**0**	**0**
Expenditures:			
APAC	412,894		
NCRPC	3,375		
PEC	30,836		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**447,105**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	447,105	0	0

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

Esbon

will meet on 8/13/25 at 7:00 PM at Esbon City Office 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 Esbon City Office 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	30,892	23.859	44,140	22.964	167,779	16,667	20.478
Debt Service							
Library							
Special Highway			2,000		20,000		
Solid Waste	9,891		9,900		37,000		
Water & Sewer	37,704		38,430		117,800		
KDHE Water 3179	155,934		341,633				
KDHE 3013	447,105						
Totals	681,526	23.859	436,103	22.964	342,579	16,667	20.478
						*Revenue Neutral Rate***	*20.478*
Less: Transfers	0		0		0		
Net Expenditure	681,526		436,103		342,579		
Total Tax Levied	31,575		0		xxxxxxxxxxxxxxxxx		
Assessed Valuation	734,326		762,073		813,907		

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*

Lila Frost

City Official Title: City Treasurer

2025

Amended
Certificate
For Calendar Year 2025

To the Clerk of Jewell, State of Kansas
We, the undersigned, duly elected, qualified, and acting officers of
City of Esbon
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.

Table of Contents:		Page No.	2025 Amended Budget		
			Amount of 2024 Tax that was Levied	Adopted 2025 Expenditures	Proposed Amended 2025 Expenditures
Fund	**K.S.A.**				
KDHE 3179		9			341,633
Totals		xxxxxxxxx	0	0	341,633
Summary of Amendments		10			

Attested date: September 6, 2025

County Clerk

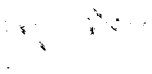
Assisted by:

Address:

Email:

Governing Body

CPA Summary



City of Esbon 2025

Adopted Budget

KDHE 3179	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1		341,633
Receipts:		
Ad Valorem Tax		
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Interest on Idle Funds		
Total Receipts	**0**	**0**
Resources Available:	**0**	**341,633**
Expenditures:		
PEC, APAC & NCRPC	0	341,633
Total Expenditures	**0**	**341,633**
Unencumbered Cash Balance December 31	0	0

CPA Summary

Notice of Budget Hearing for Amending the
2025 Budget

The governing body of

City of Esbon

will meet on the day of 8/13/25 at 7:00 PM at Esbon City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at Esbon City Office and will be available at this hearing.

Summary of Amendments

Fund	2025 Adopted Budget			2025 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
KDHE 3179			0	341,633
			0	0
			0	0
			0	0
			0	0
			0	0

Lila Frost
Official Title: City Treasurer

NOTICE OF BUDGET HEARING

The governing body of

Eaton

will meet on 8/13/25 at 7:00 PM at Eaton City Office 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 Eaton City Office 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	30,892	23.859	44,140	22.964	167,779	16,667	20.478
Debt Services							
Library							
Special Highway							
Solid Waste	9,891		9,900		20,000		
Water & Sewer	37,704		38,430		37,000		
KDHE Water 3179	155,934		341,633		117,800		
KDHE 3013	447,105						
Totals	681,526	23.859	436,103	22.964	342,579	16,667	20.478
Less Transfers	0		0		0	Revenue Neutral Rate**	20.478
Net Expenditure	681,526		436,103		342,579		
Total Tax Levied	91,376		0		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	734,328		762,073		813,907		

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*

Lila Frost

City Official Title: City Treasurer

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 17th 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 W A Blauvelt

Subscribed and sworn to before me on the 17th day of July, 2025

Printer (publication) Fee $ 79.69 Total Publication Fees $ 79.69

Notary Public Reta I. Boswell

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2026

#19763.22

Notice of Budget Hearing for Amending the 2025 Budget

The governing body of

City of Esbon

will meet on the day of 8/13/25 at 7:00 PM at Esbon City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at Esbon City Office and will be available at this hearing.

Summary of Amendments

	2025 Adopted Budget			2025
Fund	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	Proposed Amended Expenditures
KDHE 3179			0	341,633
			0	0
			0	0
			0	0
			0	0
			0	0

Lila Frost

Official Title: City Treasurer

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 17th 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 W A Blauvelt

Subscribed and sworn to before me on the 17th day of July, 2025

Printer (publication) Fee $ 60.56 Total Publication Fees $ 60.56

Notary Public Reta I. Boswell

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2025

#19763.22