State of Kansas
City

2022

CERTIFICATE

To the Clerk of Jewell County, State of Kansas
We, the undersigned, 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: 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	124,639	14,026	23.930
Debt Service	10-113				
Library	12-1220				
Special Highway		7	14,000		
Solid Waste		7	32,000		
Water & Sewer		8	144,000		
		8			
Totals		xxxxxx	314,639	14,026	23,930
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Date Attested: Oct 7 2021

County Clerk

Governing Body

2022

CERTIFICATE

To the Clerk of Jewell County, State of Kansas
We, the undersigned, 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	124,639	14,026	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	14,000		
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		8			
Totals		xxxxxx	314,639	14,026	
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Date Attested: _____ 2021

_____
County Clerk

Governing Body

City of Esbon

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,676	3,324	77	147	0	7
Debt Service						
Library						
TOTAL	12,676	3,324	77	147	0	7

County Treas Motor Vehicle Estimate 3,324

County Treas Recreational Vehicle Estimate 77

County Treas 16/20M Vehicle Estimate 147

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 7

Motor Vehicle Factor 0.26223

Recreational Vehicle Factor 0.00607

16/20 Vehicle Factor 0.01160

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00055

City of Esbon 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	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 2021 and/or 2022 from a non-budgeted fund.

City of Esbon 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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**

City of Esbon 2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: City of Esbon
Jewell County

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 2021	Proposed Year 2022
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$529,306	$585,688
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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 the State Library.

City of Esbon 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	75,776	78,165	86,049
Receipts:			
Ad Valorem Tax	12,159	12,676	xxxxxxxxxxxxxxxx
Delinquent Tax	344		
Motor Vehicle Tax	3,163	2,000	3,324
Recreational Vehicle Tax	77	37	77
16/20M Vehicle Tax	188	192	147
Commercial Vehicle Tax		80	0
Watercraft Tax	7	7	7
Gross Earning (Intangible) Tax	2,213	1,864	2,791
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Rental Income	5,969	5,500	5,500
Sales and Comp Tax	5,348	5,000	5,000
Franchise Tax	4,746	5,000	5,000
Licenses	100	100	100
Building Permits			
State of Kansas			
Grant Income	5,585	5,200	
Insurance Reimbursement	2,853	2,418	2,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	367	300	250
Neighborhood Revitalization Rebate			0
Miscellaneous	912	1,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,031**	**41,374**	**24,696**
Resources Available:	**119,807**	**119,539**	**110,745**
Expenditures:			
Contract Labor	585	600	1,000
Salaries & Wages	5,273	5,250	5,300
Payroll Taxes	4,787	4,700	4,800
Grant Exp	12,057	5,200	0
Dues	462	500	800
Alliance Exp	91	704	0
Insurance	8,414	7,336	9,000
Legal Fees	1,375	500	1,500
Repairs/Supplies	1,252	500	2,500
Utilities	6,610	7,200	8,000
Office/Postage	579	500	1,200
Capital Outlay			87,539
Cash Forward (2022 column)			
Miscellaneous	157	500	3,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,642**	**33,490**	**124,639**
Unencumbered Cash Balance Dec 31	78,165	86,049	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	102,515	105,420	124,639
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	124,639
		Tax Required	13,894
	Delinquent Comp Rate:	1.0%	132
		Amount of 2021 Ad Valorem Tax	**14,026**

CPA Summary

City of Esbon 2022

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Total	**0**	**0**	**0**

City of Esbon 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2021 Ad Valorem Tax	0

Qualifies for

CPA Summary

City of Esbon 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,132	9,968	11,848
Receipts:			
State of Kansas Gas Tax	2,380	2,380	2,370
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,380**	**2,380**	**2,370**
Resources Available:	**10,512**	**12,348**	**14,218**
Expenditures:			
Street Repair and Maint	544	500	14,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**544**	**500**	**14,000**
Unencumbered Cash Balance Dec 31	9,968	11,848	218
2020/2021/2022 Budget Authority Amoun	7,500	11,500	14,000

Adopted Budget **Solid Waste**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	15,984	18,456	20,256
Receipts:			
Charges to Customers	12,180	12,200	12,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,180**	**12,200**	**12,200**
Resources Available:	**28,164**	**30,656**	**32,456**
Expenditures:			
Chief	9,708	10,400	12,000
Supplies			20,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,708**	**10,400**	**32,000**
Unencumbered Cash Balance Dec 31	18,456	20,256	456
2020/2021/2022 Budget Authority Amoun	27,000	28,900	32,000

8132

City of Esbon 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	92,989	96,184	104,019
Receipts:			
Charges to Customers	45,792	42,915	43,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,792**	**42,915**	**43,000**
Resources Available:	**138,781**	**139,099**	**147,019**
Expenditures:			
Contract Labor	19,201	7,500	15,000
Office Expense	990	500	1,000
Supplies	1,101	2,200	3,500
Wages & Fuel	15,020	15,500	16,000
Water Tests	3,815	3,000	5,000
Utilities	1,357	2,180	5,000
Water Purchased	420	3,500	6,500
Equipment/capital outlay			92,000
Cash Forward (2022 column)			
Miscellaneous	693	700	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**42,597**	**35,080**	**144,000**
Unencumbered Cash Balance Dec 31	96,184	104,019	3,019
2020/2021/2022 Budget Authority Amount	131,700	151,900	144,000

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

City of Esbon **NON-BUDGETED FUNDS** 2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

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

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of

City of Esbon

will meet on September 14, 2021 at 7:00 PM at Esbon 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 Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	41,642	24.403	33,490	23.948	124,639	14,026	23.948
Debt Service							
Library							
Special Highway	544		500		14,000		
Solid Waste	9,708		10,400		32,000		
Water & Sewer	42,597		35,080		144,000		
Totals	94,491	24.403	79,470	23.948	314,639	14,026	23.948
*Revenue Neutral Rate***							21.643
Less: Transfers	0		0		0		
Net Expenditure	94,491		79,470		314,639		
Total Tax Levied	12,460		12,676		xxxxxxxxxxxxxxxxx		
Assessed Valuation	510,594		529,306		585,688		

Outstanding Indebtedness, January 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13*

22

Lila Frost

City Official Title: City Treasurer

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 585,688

Valuation Factor: 585.688

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

JEWELL COUNTY RECORD

STATE OF KANSAS, JEWELL COUNTY, SS:

W.A. Blauvelt, being first duly sworn, deposes and says: That he is 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, formerly known as the Jewell County Post, 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 29th day of July, 2021 with subsequent publications being made on the following dates:

Second publication on the _____ day of _____, 19____.

Third publication on the _____ day of _____, 19____.

Fourth publication on the _____ day of _____, 19____.

Fifth publication on the _____ day of _____, 19____.

Sixth publication on the _____ day of _____, 19____.

Signed W A Blauvelt

Subscribed and sworn to before me on the 3rd day of Aug., 2021

Printer (publication) Fee $ 84.00 Total Publication Fees $ _____

Notary Public Jennifer M Jensen

GENERAL NOTARY - State of Nebraska
JENNIFER M. JENSEN
My Comm. Exp. June 19, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Esbon

will meet on September 14, 2021 at 7:00 PM for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	41,642	24.403	33,490	23.948	124,639	14,026	23.948
Debt Service							
Library							
Special Highway	544		500		14,000		
Solid Waste	9,708		10,400		32,000		
Water & Sewer	42,597		35,080		144,000		
Non-Budgeted Funds							
Totals	94,491	24.403	79,470	23.948	314,639	14,026	23.948
						*Revenue Neutral Rate***	*21.643*
Less: Transfers							
Net Expenditure	94,491		79,470		314,639		
Total Tax Levied	12,460		12,676		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	510,594		529,306		585,688		

Outstanding Indebtedness, January 1,	2019	2020	2021
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 2021 Kansas Senate Bill 13*

Resolution No. 1-2021

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

WHEREAS, the Revenue Neutral Rate for the City of Esbon was calculated as 21.643 mills by the Jewell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 14, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Esbon, 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 ESBON:

The City of Esbon shall levy a property tax rate exceeding the Revenue Neutral Rate of 21.643 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 14th day of September, 2021 and **SIGNED** by the Mayor.

Barbara Mezger

Mayor

Attested:

Brad Cloud

City Clerk