State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jewell County, State of Kansas
We, the undersigned, officers of
Mankato
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 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 Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	7	515,550	142,870	
Debt Service	10-113	8			
Library	12-1220	8	26,926	19,260	
Employee Benefits		9	132,000	32,209	
Special Street Maintenance		9	85,600	80,635	
Special Highway		10	113,500		
Noxious Weed		10			
Special Law and Fire		11	88,641		
Special Sales Tax Inf.		11	857,000		
Special Parks and Rec.		12	18,900		
Economic Development		12	407,700		
Water Utility		13	767,309		
Electric Utility		14	1,566,300		
Sewer Utility		15	621,648		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	5,201,074	274,974	
Budget Hearing Notice		18			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	59.222
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: _____ 2025

County Clerk

Governing Body

CPA Summary

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jewell County, State of Kansas

We, the undersigned, officers of

Mankato

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 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 Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	515,550	142,870	30.771
Debt Service	10-113				
Library	12-1220		26,926	19,260	3.882
Employee Benefits			132,000	32,209	6.937
Special Street Maintenance			85,600	80,635	17.366
Special Highway			113,500		
Noxious Weed					
Special Law and Fire			88,641		
Special Sales Tax Inf.			857,000		
Special Parks and Rec.			18,900		
Economic Development			407,700		
Water Utility			767,309		
Electric Utility			1,566,300		
Sewer Utility			621,648		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxx	5,201,074	274,974	58.956
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,642,945
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	59.222
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2025

County Clerk

Governing Body

CPA Summary

Mankato

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	201,774	32,719	1,169	622	550	502
Debt Service						
Library	18,890	3,063	109	58	52	47
Employee Benefits	33,288	5,398	193	103	91	83
Special Street Maintena	34,225	5,550	198	106	93	85
TOTAL	288,177	46,730	1,669	889	786	717

County Treas Motor Vehicle Estimate	46,730				
County Treas Recreational Vehicle Estimate		1,669			
County Treas 16/20M Vehicle Estimate			889		
County Treas Commercial Vehicle Tax Estimate				786	
County Treas Watercraft Tax Estimate					717

Motor Vehicle Factor	0.16216				
Recreational Vehicle Factor		0.00579			
16/20M Vehicle Factor			0.00308		
Commercial Vehicle Factor				0.00273	
Watercraft Factor					0.00249

Mankato 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
Sewer Util	Employee Benefit	13,000	6,900	19,000	K.S.A. 12-16,102
Water Util	Employee Benefit	12,500	13,000	27,000	K.S.A. 12-16,102
Electric Util	Employee Benefit	40,000	32,200	41,500	K.S.A. 12-16,102
Sewer Util	Equipment Reserve		5,000	5,000	K.S.A. 12-1,117,
Water Util	Equipment Reserve		5,000	5,000	K.S.A. 12-1,117,
Electric Util	Equipment Reserve		25,000	25,000	K.S.A. 12-1,117,
Sewer Util	General Fund		7,000	7,000	K.S.A. 12-825d
Water Util	General Fund		13,200	13,200	K.S.A. 12-825d
Electric Util	General Fund	100,000	33,000	33,000	K.S.A. 12-825d
	Totals	165,500	140,300	175,700	
	Adjustments*		35000	35000	
	Adjusted Totals	165,500	105,300	140,700	

*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

Mankato

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:											
G.O. Series 2023	11/9/2023	11/27/2063	1.38	1,771,000	1,737,492	11/27	11/27	23,891	33,968	23,891	33,968
G.O. Series 2025	1/24/2025	1/24/2065		2,225,000	2,225,000	1/24	1/24	0	0	47,281	35,867
Total G.O. Bonds					**3,962,492**			**23,891**	**33,968**	**71,172**	**69,835**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Sewer C20303302			1.61	1,308,223	1,308,223	3/1 & 9/1	3/1 & 9/1	0	1,308,223	0	0
KDHE Sewer C20303301			1.61	249,130	249,130	3/1 & 9/1	3/1 & 9/1	0	249,130	0	0
Total Other					**1,557,353**			**0**	**1,557,353**	**0**	**0**
Total Indebtedness					**5,519,845**			**23,891**	**1,591,321**	**71,172**	**69,835**

State of Kansas
City

Mankato

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 On Jan 1, 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: Mankato
Jewell County

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 vear.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$18,890	$19,260
Delinquent Tax	$1	$0
Motor Vehicle Tax	$3,500	$3,063
Recreational Vehicle Tax	$40	$109
16/20M Vehicle Tax	$50	$58
TOTAL TAXES	$22,481	$22,490
Difference in Total Taxes:	$9	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,317,966	$4,644,298
Did Assessed Valuation Decrease?	No	
Levy Rate	4.375	4.147
Difference in Levy Rate:	(0.228)	
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

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	100,282	84,995	182,648
Receipts:			
Ad Valorem Tax	237,793	201,774	xxxxxxxxxxxxxxxxx
Delinquent Tax	4,581		
Motor Vehicle Tax	37,261	32,202	32,719
Recreational Vehicle Tax	1,368	1,010	1,169
16/20M Vehicle Tax	549	525	622
Commercial Vehicle Tax	727	655	550
Watercraft Tax	466	392	502
Gross Earning (Intangible) Tax	8,739	11,150	0
Use of Money and Property	1,051	10,500	7,500
Local Alcoholic Liquor	602	700	500
Reimbursed Expense	13,105	0	0
Local Sales Tax Collection	30,461	30,000	30,000
Franchise Tax	26,243	26,500	26,500
Licenses	1,555	1,000	1,000
In Lieu of taxes	500	500	500
Charges for Services	1,425	250	250
Donations	409	0	
Court Fines	16,380	7,500	7,500
State Court Fines	2,070	1,500	1,500
Pool Revenue	11,447	11,500	11,500
Parks Revenue	5,750	5,000	2,500
Fire District Payment	11,468	11,468	13,500
Fire Dept. Grants	8,265	1,839	0
Armory and Community Center Rentals	600	0	0
Transfers In	100,000		
NSF Customer Fee	360	150	150
Reimbursed Sales Tax Collection		80,756	0
Transfer from Sewer		7,000	7,000
Transfer from Water		13,200	13,200
Transfer from Electric		33,000	33,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	8,392	4,000	3,500
Neighborhood Revitalization Rebate			0
Miscellaneous	7,904	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**539,469**	**494,571**	**195,661**
Resources Available:	**639,751**	**579,566**	**378,308**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	639,751	579,566	378,308
Expenditures:			
Administration	212,886	87,000	105,000
Streets	48,827	72,000	74,500
Parks and Pool	49,503	48,000	51,000
Fire Department	40,322	40,000	43,100
Community Facilities	30,834	22,000	26,000
Legislative	0	6,750	6,750
Court	0	3,668	6,600
0	0	0	0
Sub-Total detail page	382,373	279,418	312,950
FICA	41,739	42,500	45,000
Police Dept. Contractual	49,992	55,000	55,000
Police Dept. Commodities	83		
Airport Contractual	2,842	2,500	6,000
Transfers Out	1,000	0	0
NSF Bank Charges	2,799	2,500	2,500
Rev Neutral Rate Hearing Costs		1,500	1,500
Sales Tax	73,929	10,000	30,000
Capital Outlay			62,600
Cash Reserve (2026 column)			
Miscellaneous		3,500	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**554,756**	**396,918**	**515,550**
Unencumbered Cash Balance Dec 31	84,995	182,648	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	645,100	593,000	515,550
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	515,550
		Tax Required	137,242
	Delinquent Comp Rate:	4.1%	5,628
		Amount of 2025 Ad Valorem Tax	142,870

CPA Summary

Mankato 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	58,429	30,000	40,000
Contractual	128,652	35,000	40,000
Commodities	25,805	22,000	25,000
Total	**212,886**	**87,000**	**105,000**
Streets			
Salaries	35,222	40,000	42,500
Contractual	2,373	12,000	12,000
Commodities	11,231	20,000	20,000
Capital Outlay			
Total	**48,827**	**72,000**	**74,500**
Parks and Pool			
Salaries	31,131	32,500	34,000
Contractual	6,770	6,500	8,000
Commodities	11,602	9,000	9,000
Capital Outlay			
Total	**49,503**	**48,000**	**51,000**
Fire Department			
Salaries	2,925	3,000	3,100
Contractual	18,556	22,000	25,000
Commodities	18,842	15,000	15,000
Capital Outlay			
Total	**40,322**	**40,000**	**43,100**
Community Facilities			
Salaries	2,471	6,000	6,000
Contractual	21,587	8,000	10,000
Commodities	6,776	8,000	10,000
Capital Outlay			
Total	**30,834**	**22,000**	**26,000**
Legislative			
Salaries		3,250	3,250
Contractual		2,500	2,500
Travel		1,000	1,000
Capital Outlay			
Total	**0**	**6,750**	**6,750**
Court			
Salaries		3,600	3,600
Contractual			1,500
Commodities			1,500
Reimbursed		68	
Total	**0**	**3,668**	**6,600**
Total	**0**	**0**	**0**
Page Total	**382,373**	**279,418**	**312,950**

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

Mankato 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		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% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.1%	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	9,313	7,542	5,096
Receipts:			
Ad Valorem Tax	21,648	18,890	xxxxxxxxxxxxxxxx
Delinquent Tax	1	1	
Motor Vehicle Tax	3,541	3,500	3,063
Recreational Vehicle Tax	42	40	109
16/20M Vehicle Tax	52	50	58
Commercial Vehicle Tax	158	150	52
Watercraft Tax	44	40	47
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,485	22,671	3,329
Resources Available:	34,799	30,213	8,425
Expenditures:			
Contractual Services	27,257	25,117	26,926
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	27,257	25,117	26,926
Unencumbered Cash Balance Dec 31	7,542	5,096	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	27,770	25,117	26,926
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,926
		Tax Required	18,501
	Delinquent Comp Rate:	4.1%	759
		Amount of 2025 Ad Valorem Tax	19,260

CPA Summary:

Mankato 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	63,037	37,949	7,692
Receipts:			
Ad Valorem Tax	46,967	33,288	xxxxxxxxxxxxxxxxx
Delinquent Tax	880	880	
Motor Vehicle Tax	5,795	5,500	5,398
Recreational Vehicle Tax	772	700	193
16/20M Vehicle Tax	93	100	103
Commercial Vehicle Tax	124	125	91
Watercraft Tax	79	50	83
Sewer Transfer	65,500	6,900	19,000
Water Transfer		13,000	27,000
Electric Transfer		32,200	41,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	120,210	92,743	93,368
Resources Available:	183,247	130,692	101,060
Expenditures:			
Employee Retirement	54,817	45,000	48,000
Health Insurance	90,208	77,000	82,500
Workmans Compensation	273	1,000	1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	145,299	123,000	132,000
Unencumbered Cash Balance Dec 31	37,949	7,692	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	174,801	191,600	132,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	132,000
		Tax Required	30,940
	Delinquent Comp Rate:	4.1%	1,269
		Amount of 2025 Ad Valorem Tax	32,209

Adopted Budget **Special Street Maintenance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,289	3,695	1,860
Receipts:			
Ad Valorem Tax	19,010	34,225	xxxxxxxxxxxxxxxxx
Delinquent Tax	345	0	
Motor Vehicle Tax	3,253	3,200	5,550
Recreational Vehicle Tax	119	100	198
16/20M Vehicle Tax	48	50	106
Commercial Vehicle Tax	63	50	93
Watercraft Tax	41	40	85
Interest on Idle Funds	908	500	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	23,788	38,165	6,282
Resources Available:	64,077	41,860	8,142
Expenditures:			
Commodities	60,382	40,000	85,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,382	40,000	85,600
Unencumbered Cash Balance Dec 31	3,695	1,860	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	61,395	48,000	85,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,600
		Tax Required	77,458
	Delinquent Comp Rate:	4.1%	3,177
		Amount of 2025 Ad Valorem Tax	80,635

CPA Summary

Mankato 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	191,289	183,845	88,925
Receipts:			
State of Kansas Gas Tax	22,294	22,080	22,160
County Transfers Gas		0	0
Interest on Idle Funds	5,482	3,000	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**27,776**	**25,080**	**24,660**
Resources Available:	**219,065**	**208,925**	**113,585**
Expenditures:			
Commodities	35,220	120,000	113,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,220**	**120,000**	**113,500**
Unencumbered Cash Balance Dec 31	183,845	88,925	85
2024/2025/2026 Budget Authority Amount	171,943	143,600	113,500

Adopted Budget

Noxious Weed	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,737	3,739	2
Receipts:			
Delinquent	2		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2**	**0**	**0**
Resources Available:	**3,739**	**3,739**	**2**
Expenditures:			
Transfer Out		3,737	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**3,737**	**0**
Unencumbered Cash Balance Dec 31	3,739	2	2
2024/2025/2026 Budget Authority Amount	3,879	3,737	0

CPA Summary

Mankato 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law and Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	159,045	169,342	85,142
Receipts:			
Delinquent Tax	1		
Fire Dept. Grant	5,000		
Interest on Idle Funds	5,296	5,800	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,297**	**5,800**	**3,500**
Resources Available:	**169,342**	**175,142**	**88,642**
Expenditures:			
Equipment Purchase		90,000	88,641
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**90,000**	**88,641**
Unencumbered Cash Balance Dec 31	169,342	85,142	1
2024/2025/2026 Budget Authority Amount	112,122	170,000	88,641

Adopted Budget

Special Sales Tax Inf.	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	442,091	642,776	727,076
Receipts:			
Local Sales Tax	188,272	124,300	125,000
Interest on Idle Funds	12,413	10,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**200,685**	**134,300**	**130,000**
Resources Available:	**642,776**	**777,076**	**857,076**
Expenditures:			
Capital Outlay - Animal Shelter		50,000	
Capital Outlay			857,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**50,000**	**857,000**
Unencumbered Cash Balance Dec 31	642,776	727,076	76
2024/2025/2026 Budget Authority Amount	464,248	659,764	857,000

CPA Summary

Mankato 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Rec.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,653	14,076	12,276
Receipts:			
Local Alcohol	322		1,717
Rental	7,070	5,000	5,000
Rental Refund	-3,525		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,867**	**5,000**	**6,717**
Resources Available:	**15,520**	**19,076**	**18,993**
Expenditures:			
Commodities	1,444	1,500	1,500
Contractual		5,300	6,000
Capital Outlay			11,400
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,444**	**6,800**	**18,900**
Unencumbered Cash Balance Dec 31	14,076	12,276	93
2024/2025/2026 Budget Authority Amoun	6,000	18,040	18,900

Adopted Budget

Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	361,771	378,229	393,629
Receipts:			
Loan Payments	14,057	12,500	12,000
Interest on Idle Funds	6,099	6,600	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,156**	**19,100**	**14,500**
Resources Available:	**381,927**	**397,329**	**408,129**
Expenditures:			
Contractual Services	98	100	100
Transfer to Development Co.	3,600	3,600	3,600
Loans			404,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,698**	**3,700**	**407,700**
Unencumbered Cash Balance Dec 31	378,229	393,629	429
2024/2025/2026 Budget Authority Amoun	327,253	424,700	407,700

CPA Summary

Mankato 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	384,134	400,935	424,826
Receipts:			
Charges for Services	307,380	310,000	315,000
Deposit	12,151	0	0
Wholesale Water	29,298	25,000	25,000
Reimbursed Expenses	4,090	0	0
Transfers In	1,000	0	0
Interest on Idle Funds	8,399	5,000	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**362,319**	**340,000**	**342,500**
Resources Available:	**746,453**	**740,935**	**767,326**
Expenditures:			
Personnel Service	150,323	125,000	130,000
Contractual Services	52,751	55,000	55,000
Commodities	58,438	46,000	46,000
Deposit Refund	159	0	0
Reimbursed Charges for Services	11,400	0	0
Debt Service	57,859	57,859	57,859
Protection Fee	829	800	1,000
Transfer Out	13,500		
NSF Bank Charge	258	250	250
Transfer to Employee Benefit		13,000	27,000
Transfer to Equipment Reserve		5,000	5,000
Transfer to General Fund		13,200	13,200
Capital Outlay			432,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**345,518**	**316,109**	**767,309**
Unencumbered Cash Balance Dec 31	400,935	424,826	17
2024/2025/2026 Budget Authority Amount	678,859	778,359	767,309

CPA Summary

Mankato 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	684,655	573,189	607,662
Receipts:			
Grant Revenue - Street Light	24,833		
Charges for Services	855,468	950,000	950,000
LIEAP	3,814	3,389	3,500
Penalties	277		250
Reimbursed Expenses	1,082		
Interest on Idle Funds	10,778	8,000	5,000
Miscellaneous	1,259	84	250
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**897,511**	**961,473**	**959,000**
Resources Available:	**1,582,166**	**1,534,662**	**1,566,662**
Expenditures:			
Personnel Services	218,175	205,000	210,000
Contractual	34,201	35,000	35,000
Commodities	80,555	65,000	65,000
Reimburse LIEAP	1,920	1,800	1,800
Capital Outlay	26,350	0	0
Debt Service	30	0	0
Transfer Out	140,000	0	0
Service Refund	3,181	0	0
Contractual Energy Purchase	504,566	525,000	525,000
Transfer to Employee Benefit		32,200	41,500
Transfer to Equipment Reserve		25,000	25,000
Transfer to General Fund		33,000	33,000
Capital Outlay			625,000
Cash Reserve (2026 column)			
Miscellaneous		5,000	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,008,978**	**927,000**	**1,566,300**
Unencumbered Cash Balance Dec 31	573,189	607,662	362
2024/2025/2026 Budget Authority Amount	1,774,000	1,750,750	1,566,300

CPA Summary

Mankato 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	296,224	384,789	439,827
Receipts:			
Charges for Services	183,130	180,000	180,000
Reimbursed Expenses	1,082		
Interest on Idle Funds	6,471	2,600	2,500
Miscellaneous		50	50
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**190,683**	**182,650**	**182,550**
Resources Available:	**486,908**	**567,439**	**622,377**
Expenditures:			
Personnel Service	71,430	75,000	77,500
Contractual	10,572	15,000	15,000
Commodities	3,644	4,000	4,000
Debt Service	3,472	14,711	83,148
Transfer Out	13,000		
Transfer to Employee Benefit		6,900	19,000
Transfer to Equipment Reserve		5,000	5,000
Transfer to General Fund		7,000	7,000
Pay Back USDA Leftover			269,000
Capital Outlay			142,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**102,119**	**127,611**	**621,648**
Unencumbered Cash Balance Dec 31	384,789	439,827	729
2024/2025/2026 Budget Authority Amount	473,000	347,432	621,648

CPA Summary

0

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 Improvement		**Water Improvement**		**Sewer Improvement**		**Airport Improvement**		**Equipment Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	973,905	Cash Balance Jan 1	-91,828	Cash Balance Jan 1	-43,577	Cash Balance Jan 1	7,171	Cash Balance Jan 1	9,633	855,303
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	29,312			Interest Income	1,617	Interest Income	142			
				Sewer Proj. Rev	1,155,208					
				KDHE Receipts	1,235,551					
				KDHE Interest	23,720					
				Transfers In	51,240					
Total Receipts	29,312	Total Receipts	0	Total Receipts	2467335.01	Total Receipts	141.87	Total Receipts	0	2,496,789
Resources Available:	1,003,217	Resources Available:	-91,828	Resources Available:	2,423,758	Resources Available:	7,313	Resources Available:	9,633	3,352,092
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		State of KS	1,000	Transfers Out	51,240	Construction	914	Penalty	-17	
		Design and Engineer	259,939	Administration	5,000			Equipment	9,000	
				Construction	2,207,049					
				Design and Engineer	217,724					
				Contractual	11					
				Commodities	166					
Total Expenditures	0	Total Expenditures	260,939	Total Expenditures	2,481,189	Total Expenditures	914	Total Expenditures	8,983	2,752,025
Cash Balance Dec 31	1,003,217	Cash Balance Dec 31	-352,767	Cash Balance Dec 31	-57,431	Cash Balance Dec 31	6,398	Cash Balance Dec 31	650	**600,067** **
			See Tab B		See Tab B					**600,067** **

**Note: These two block figures should agree.

CPA Summary

0

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:		
Utility Deposit		**Grants**			**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	96,642	Cash Balance Dec 31	120,730	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		217,372
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	886	BCBS Pathways Grant	36,665							
Utility Deposit	13,715	Interest Income	203							
Total Receipts	14,601	Total Receipts	36867.67	Total Receipts	0	Total Receipts	0	Total Receipts	0	51,468
Resources Available:	111,243	Resources Available:	157,598	Resources Available:	0	Resources Available:	0	Resources Available:	0	268,840
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Deposit Refunds	29,769	Splash Pad Expense	7,629							
Total Expenditures	29,769	Total Expenditures	7,629	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	37,397
Cash Balance Dec 31	81,474	Cash Balance Dec 31	149,969	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	231,443 **
										231,443 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
Mankato
will meet on August 12th, 2025 at 7:00PM at City Hall - 217 S High Street 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 Hall - 217 S High Street 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 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	554,756	50.540	396,918	46.728	515,550	142,870	30.762
Debt Service							
Library	27,257	4.753	25,117	4.375	26,926	19,260	4.147
Employee Benefits	145,299	10.672	123,000	7.709	132,000	32,209	6.935
Special Street Maintenance	60,382	4.159	40,000	7.926	85,600	80,635	17.362
Special Highway	35,220		120,000		113,500		
Noxious Weed			3,737				
Special Law and Fire			90,000		88,641		
Special Sales Tax Inf.			50,000		857,000		
Special Parks and Rec.	1,444		6,800		18,900		
Economic Development	3,698		3,700		407,700		
Water Utility	345,518		316,109		767,309		
Electric Utility	1,008,978		927,000		1,566,300		
Sewer Utility	102,119		127,611		621,648		
Non-Budgeted Funds-A	2,752,025						
Non-Budgeted Funds-B	37,397						
Totals	5,074,092	70.124	2,229,992	66.738	5,201,074	274,974	59.206
						*Revenue Neutral Rate***	*59.222*
Less: Transfers	165,500		105,300		140,700		
Net Expenditure	4,908,592		2,124,692		5,060,374		
Total Tax Levied	278,686		288,177		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,970,013		4,317,966		4,644,298		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,771,000	1,771,000	3,962,492
Revenue Bonds	0	0	0
Other	0	1,557,353	1,557,353
Lease Purchase Principal	40,673	0	0
Total	1,811,673	3,328,353	5,519,845

*Tax rates are expressed in mills

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

Anthony M. Roy
Official Title: Administrator/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 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 $ 105.19 Total Publication Fees $ 105.19

Notary Public Reta A. Boswell

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

#19763.22

NOTICE OF BUDGET HEARING

The governing body of

Mankato

Will meet on August 12th, 2025 at 7:00PM at City Hall - 217 S High Street 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 Hall - 217 S High Street 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 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	554,756	50.540	396,918	46.728	515,550	142,870	30.762
Debt Service							
Library	27,357	4.753	25,117	4.375	26,926	19,260	4.147
Employee Benefits	145,299	10.672	123,000	7.709	132,000	32,209	6.935
Special Street Maintenance	60,382	4.159	40,000	7.926	85,600	80,635	17.362
Special Highway	35,220		120,000		113,500		
Noxious Weed			3,737				
Special Law and Fire			90,000		88,641		
Special Sales Tax Inf			50,000		857,000		
Special Parks and Rec.	1,444		6,800		18,900		
Economic Development	3,698		3,700		407,700		
Water Utility	345,518		316,109		767,309		
Electric Utility	1,008,978		927,000		1,566,300		
Sewer Utility	102,119		127,611		621,648		
Non-Budgeted Funds-A	2,752,025						
Non-Budgeted Funds-B	37,397						
Totals	5,074,092	70.124	2,229,992	66.738	5,201,074	274,974	59.206
						Revenue Neutral Rate**	59.222
Less: Transfers	165,500		140,300		175,700		
Net Expenditure	4,908,592		2,089,692		5,025,374		
Total Tax Levied	278,686		288,177		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,970,013		4,317,966		4,644,298		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,771,000		1,771,000		3,962,492		
Revenue Bonds	0		0		0		
Other	0		1,557,353		1,557,353		
Lease Purchase Principal	40,673		0		0		
Total	1,811,673		3,328,353		5,519,845		

*Tax rates are expressed in mills

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

Anthony M. Roy

Official Title: Iministrator/City Treasurer