State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jewell County, State of Kansas
We, the undersigned, officers of
City of Jewell
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	274,271	115,013	48.315
Debt Service	10-113	8			
Library	12-1220	8	14,444	12,478	5.242
Special Highway		9	12,920		
Water Fund		9	199,388		
Sewer Fund		10	50,581		
Trash Fund		10	43,110		
Non-Budgeted Funds		11			
Totals		xxxxxx	594,714	127,491	53.557
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			2,380,478
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	48.593
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Goheen & Slavik CPAs, LLC
Amy Slavik, CPA
Address:
901 Morgan Ave.
Downs, KS 67437
Email:
aslavik@ruraltel.net

Date Attested: October 8 2025

County Clerk

Governing Body

City of Jewell

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	108,129	14,554	527	863	978	99
Debt Service						
Library	12,490	1,681	61	100	113	11
TOTAL	120,619	16,235	588	963	1,091	110

County Treas Motor Vehicle Estimate 16,235

County Treas Recreational Vehicle Estimate 588

County Treas 16/20M Vehicle Estimate 963

County Treas Commercial Vehicle Tax Estimate 1,091

County Treas Watercraft Tax Estimate 110

Motor Vehicle Factor 0.13460

Recreational Vehicle Factor 0.00487

16/20 Vehicle Factor 0.00798

Commercial Vehicle Factor 0.00905

Watercraft Factor 0.00091

City of Jewell 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
Ula Maag Fund	General Fund	10,000	10,000	10,000	Non-Budg Fund
Trash Fund	General Fund			10,000	KSA 12-825d
Water Fund	General Fund			10,000	KSA 12-825d
Sewer Fund	General Fund				KSA 12-825d
General Fund	Street Fund			2,000	KSA 12-1,119
School Property Fund	General Fund				Non-Budg Fund
	Totals	10,000	10,000	32,000	
	Adjustments*				
	Adjusted Totals	10,000	10,000	32,000	

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

City of Jewell

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:											
Broadway Street Project	1/1/2014	8/1/2033	3.89	272,200	148,667	Feb/Aug	Aug	5,783	14,118	5,234	14,667
Total Other					148,667			5,783	14,118	5,234	14,667
Total Indebtedness					148,667			5,783	14,118	5,234	14,667

City of Jewell 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
Fire Truck	11/1/2018	96	4.06	85,724	24,092	12,795	12,795
				Totals	24,092	12,795	12,795

***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 Jewell
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 year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$12,490	$12,478
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,700	$1,681
Recreational Vehicle Tax	$31	$61
16/20M Vehicle Tax	$98	$100
	$0	$0
TOTAL TAXES	$14,319	$14,320
Difference in Total Taxes:	$1	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,152,351	$2,380,466
Did Assessed Valuation Decrease?	No	
Levy Rate	5.803	5.242
Difference in Levy Rate:	(0.561)	
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 seek assistance from the State

City of Jewell 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	29,339	32,665	2,320
Receipts:			
Ad Valorem Tax	106,933	108,129	xxxxxxxxxxxxxxxx
Delinquent Tax	1,304		
Motor Vehicle Tax	15,171	15,496	14,554
Recreational Vehicle Tax	526	271	527
16/20M Vehicle Tax	1,295	865	863
Commercial Vehicle Tax	1,040	876	978
Watercraft Tax	209	172	99
Gross Earning (Intangible) Tax	2,515	2,667	2,992
Compensating Use Tax	8,360	8,500	9,000
Local Sales Tax	17,909	18,500	19,000
Liquor Tax	125	125	125
Franchise Fees	24,590	25,000	26,000
Licenses & Permits	651	800	800
Memorial Contributions	350		
Court Fees	475		
Fines & Forfeitures	300		
Other General Revenues	10		
CFAP Payment	1,030		
Fire Contract Fees	2,981	3,500	3,500
Community Center Rent	41,051	35,000	40,000
Transfer from Maag Fund	10,000	10,000	10,000
Transfer from Schafer Fund			
Transfer from Lienberger Fund			
Transfer from Water Fund			10,000
Transfer from Trash Fund			10,000
Dividends	2,470	3,000	3,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	24,061	5,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**263,356**	**237,901**	**156,938**
Resources Available:	**292,695**	**270,566**	**159,258**
Expenditures:			
Salaries	81,678	82,600	83,425
Contractual	83,372	86,100	87,800
Fees	1,075	1,000	1,000
Insurance	25,729	26,500	26,850
Commodities	4,272	4,600	4,850
Supplies & Materials	17,759	18,450	19,350
Refunds & Remittances	6,334	6,300	6,300
Capital Outlay (net of Grants & Transfers	6,501	10,000	10,000
Transfers	614		2,000
Loan Principal	13,589	14,118	14,667
Loan Interest	5,906	5,411	4,898
Debt Service Fees	406	372	336
Lease-Purchase Payments	12,795	12,795	12,795
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**260,030**	**268,246**	**274,271**
Unencumbered Cash Balance Dec 31	32,665	2,320	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	295,511	283,803	274,271
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	274,271
		Tax Required	115,013
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	115,013

CPA Summary

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	73,228	73,500	74,000
Contractual	22,246	22,500	23,000
Commodities	426	500	500
Fees	1,075	1,000	1,000
Insurance	11,254	11,500	11,500
Supplies & Materials	1,094	1,200	1,300
Refunds & Remittances	300	300	300
Transfer to Special Highway Fund	614		
Capital Outlay		10,000	10,000
Total	110,237	120,500	121,600
Municipal Court			
Salaries	538	600	625
Commodities	121	150	150
Supplies & Materials			
Refunds & Remittances			
Total	659	750	775
Law Enforcement			
Contractual	18,500	19,000	19,000
Supplies & Materials			
Total	18,500	19,000	19,000
Fire			
Salaries	758	800	1,000
Contractual	4,048	4,500	4,500
Commodities	625	650	700
Insurance	5,703	5,800	5,850
Supplies & Materials	701	800	900
Lease-Purchase Payments	6,412	6,412	6,412
Total	18,248	18,962	19,362
Apartment			
Supplies & Materials			150
Total	0	0	150
Streets			
Salaries	6,541	7,000	7,000
Contractual	2,220	2,500	2,500
Insurance	2,065	2,200	2,500
Supplies & Materials	3,394	3,400	3,500
Commodities	2,180	2,300	2,500
Capital Outlay			
Total	16,400	17,400	18,000
Street Lights			
Contractual	10,301	10,500	11,000
Total	10,301	10,500	11,000
Parks & Recreation			
Contractual	3,585	4,000	4,000
Supplies & Materials	3,037	3,200	3,250
Commodities	920	1,000	1,000
Total	7,542	8,200	8,250
Shop			
Contractual	30	100	300
Supplies & Materials	5,209	5,350	5,500
Total	5,239	5,450	5,800
Community Center			
Capital Outlay (net of transfers)	105		
Salaries	613	700	800
Contractual	22,442	23,000	23,500
Insurance	6,706	7,000	7,000
Supplies & Materials	4,324	4,500	4,750
Refunds & Remittances	6,034	6,000	6,000
Total	40,224	41,200	42,050
Jewell Inn			
Contractual			
Supplies & Materials			
Total	0	0	0
Broadway Street Project			
Loan Principal	13,589	14,118	14,667
Loan Interest	5,906	5,411	3,898
Debt Service Fees	406	372	336
Total	19,901	19,901	19,901
Grants			
Contractual			
Capital Outlay	6,396		
Grant Received			
Total	6,396	0	0
Debt Service			
Lease-Purchase Payments	6,383	6,383	6,383
Total	6,383	6,383	6,383
Page Total	260,038	268,246	272,271

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	11,513	12,490	xxxxxxxxxxxxxxxx
Delinquent Tax	142		
Motor Vehicle Tax	1,600	1,700	1,681
Recreational Vehicle Tax	55	31	61
16/20M Vehicle Tax	127	98	100
Commercial Vehicle Tax	111	100	113
Watercraft Tax	22	19	11
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,570**	**14,438**	**1,966**
Resources Available:	**13,570**	**14,438**	**1,966**
Expenditures:			
Appropriations	13,570	14,438	14,444
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,570**	**14,438**	**14,444**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	14,250	14,500	14,444
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,444
		Tax Required	12,478
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	12,478

CPA Summary

City of Jewell 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	1,208	0	0
Receipts:			
State of Kansas Gas Tax	9,686	10,920	10,920
County Transfers Gas		0	0
Transfer from General Fund	614	1,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,300**	**11,920**	**12,920**
Resources Available:	**11,508**	**11,920**	**12,920**
Expenditures:			
Salaries	5,806	6,000	7,000
Contractual			
Materials & Supplies	5,702	5,920	5,920
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,508**	**11,920**	**12,920**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	12,941	12,478	12,920

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,788	48,388	63,388
Receipts:			
Tower Lease	5,392	5,500	6,000
Water Service Charges	130,604	130,000	130,000
Other Utility Charges			
Interest on Idle Funds			
Miscellaneous	232		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**136,228**	**135,500**	**136,000**
Resources Available:	**167,016**	**183,888**	**199,388**
Expenditures:			
Salaries	21,492	22,000	23,000
Contractual	1,976	2,000	44,638
Materials & Supplies	16,686	5,000	5,000
Insurance	3,168	3,500	3,750
RWD Water Purchased	73,122	75,000	80,000
Reimittances	1,398	1,500	1,500
Administrative Fees	786	1,500	1,500
Transfer to General Fund		10,000	10,000
Cash Reserve (2026 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**118,628**	**120,500**	**199,388**
Unencumbered Cash Balance Dec 31	48,388	63,388	0
2024/2025/2026 Budget Authority Amount	136,554	167,574	199,388

CPA Summary

City of Jewell 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,695	17,331	25,581
Receipts:			
Sewer Service Charges	23,321	24,000	25,000
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,321**	**24,000**	**25,000**
Resources Available:	**30,016**	**41,331**	**50,581**
Expenditures:			
Salaries	6,107	6,500	7,000
Contractual	2,353	3,000	19,281
Materials & Supplies	3,056	5,000	8,000
Insurance	1,169	1,250	1,300
Debt Service Fee			
Cash Reserve (2026 column)			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,685**	**15,750**	**50,581**
Unencumbered Cash Balance Dec 31	17,331	25,581	0
2024/2025/2026 Budget Authority Amount	25,527	28,938	50,581

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,874	17,610	21,110
Receipts:			
Trash Service Fees	20,651	21,000	22,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,651**	**21,000**	**22,000**
Resources Available:	**33,525**	**38,610**	**43,110**
Expenditures:			
Contractual	15,915	17,500	23,110
Transfer to General Fund			10,000
Cash Reserve (2026 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,915**	**17,500**	**43,110**
Unencumbered Cash Balance Dec 31	17,610	21,110	0
2024/2025/2026 Budget Authority Amount	32,461	36,363	43,110

CPA Summary

City of Jewell | NON-BUDGETED FUNDS | 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name: Apartment Reimbursem		(2) Fund Name: ARPA Grant Fund		(3) Fund Name: Grant Fund		(4) Fund Name: Land Bank Fund		(5) Fund Name: School Property Fund		(5) Fund Name: Lienberger Fund		(5) Fund Name: Ula Maag Fund		(5) Fund Name: Oliver Schafer Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,328	Cash Balance Jan 1	14,464	Cash Balance Jan 1	9,924	Cash Balance Jan 1	19,595	Cash Balance Jan 1	0	Cash Balance Jan 1	5,691	Cash Balance Jan 1	103,317	Cash Balance Jan 1	159,789	494,918
Receipts		Receipts		Receipts		Receipts		Receipts		Receipts		Receipts		Receipts		
Salary Reimbursement	12,916	Grants Received		Grants Received	8,173	Grants Received	3,300									
						Units & Dentures										
Total Receipts	12,916	Total Receipts	0	Total Receipts	8,173	Total Receipts	3,300	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	24,389
Resources Available	14,244	Resources Available	14,464	Resources Available	18,097	Resources Available	22,895	Resources Available	0	Resources Available	5,691	Resources Available	103,317	Resources Available	159,789	419,307
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Personal Services	13,239	Repairs & Maintenance	14,464	Contract Services	2,384	Contract Services	988					Transfer to General	10,000			
						Professional Services	612									
						Material & Supplies	197									
Total Expenditures	13,239	Total Expenditures	14,464	Total Expenditures	2,384	Total Expenditures	1,697	Total Expenditures	0	Total Expenditures	0	Total Expenditures	10,000	Total Expenditures	0	41,833
Cash Balance Dec 31	1,004	Cash Balance Dec 31	0	Cash Balance Dec 31	15,713	Cash Balance Dec 31	21,198	Cash Balance Dec 31	0	Cash Balance Dec 31	5,691	Cash Balance Dec 31	103,317	Cash Balance Dec 31	159,789	347,123 **
																347,123 **

** Note: These two black figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Jewell
will meet on September 2, 2025 at 7:00 pm at Jewell City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Jewell City Hall 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	Proposed Estimated Tax Rate*
General	260,030	55.403	268,246	50.238	274,271	115,013	48.315
Debt Service							
Library	13,570	5.965	14,438	5.803	14,444	12,478	5.242
Special Highway	11,508		11,920		12,920		
Water Fund	118,628		120,500		199,388		
Sewer Fund	12,685		15,750		50,581		
Trash Fund	15,915		17,500		43,110		
Non-Budgeted Funds	41,875						
Totals	474,211	61.368	448,354	56.041	594,714	127,491	53.557
						*Revenue Neutral Rate***	*48.593*
Less: Transfers	10,000		10,000		32,000		
Net Expenditure	464,211		438,354		562,714		
Total Tax Levied	121,274		120,619		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,965,513		2,152,351		2,380,466		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	175,336	162,256	148,667
Lease Purchase Principal	46,315	35,427	24,092
Total	221,651	197,683	172,759

*Tax rates are expressed in mills

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

Kevin Thompson
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 21st day of Aug., 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 21st day of Aug., 2025

Printer (publication) Fee $ 82.88 # Total Publication Fees $ 82.88 #

Notary Public Reta D. Boswell

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 29, 2029

#19763.22

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Jewell

will meet on September 2, 2025 at 7:00 pm at Jewell City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at Jewell City Hall 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	Proposed Estimated Tax Rate*
General	260,030	55.403	268,246	50.238	274,271	115,013	48.315
Debt Service							
Library	13,570	3.965	14,438	5.893	14,443	12,478	5.242
Special Highway	11,508		11,920		12,920		
Water Fund	118,628		120,500		199,388		
Sewer Fund	12,685		15,750		50,581		
Trash Fund	15,915		17,500		33,110		
Non-Budgeted Funds	41,875						
Totals	474,311	61.368	448,354	56.011	594,711	127,491	53.557
					*Revenue Neutral Rate***		49.527
Less: Transfers	10,000		10,000		32,000		
Net Expenditure	464,311		438,354		562,711		
Total Tax Levied	121,274		120,619		XXXXXXXXXXXXXXXXX		
Assessed Valuation	1,965,513		2,152,351		2,380,466		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	175,336	162,336	148,667
Lease Purchase Principal	46,315	35,427	24,092
Total	221,651	197,683	172,759

*Tax rates are expressed in mills

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

Kevin Thompson

City Official Title: City Clerk

Outlook

City of Jewell - 2026 Budget

From City of Jewell <jewellcity@nckcn.com>
Date Tue 9/30/2025 1:25 PM
To Jewell Clerk <clerk@jewellcountyks.gov>

1 attachment (3 MB)
City Of Jewell Budget 2026 - Signed.pdf;

The Jewell City Budget Hearing for the 2026 Budget was held at 7:00 p.m. on Monday, September 2nd, 2025 at the City Hall.

Budget Hearing Attendance included

Mayor: Darrell Bohnert.

Council Members: Josh Burks, Don Delzeit, Derek Birdsell, and Gay Daniels.

City Clerk: Kevin Thompson.

Bob Freeman was absent.

No patrons attended the hearing.

Mayor Darrell Bohnert called the meeting to order and presented the 2026 budget for review by the council.

Motion to approve the budget as presented was made and seconded by Burks and Daniels. All approved.

Motion to adjourn was made and seconded by Burks and Birdsell, hearing adjourned

Thank you,
Kevin Thompson
City Clerk | City of Jewell
PO Box 385 | Jewell, KS 66949
Ph.: (785) 428-3600 | Fax: (785) 428-3600
Population 409
http://jewell.krwa.net

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 21st day of Aug., 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 21st day of Aug., 2025

Printer (publication) Fee $ 82.88 # Total Publication Fees $ 82.88 #

Notary Public Reta D. Boswell

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

#19763.22

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Jewell
will meet on September 2, 2025 at 7:00 pm at Jewell City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Jewell City Hall 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	Proposed Estimated Tax Rate*
General	260,030	55.403	268,246	50.238	274,271	115,013	48.315
Debt Service							
Library	13,570	5.965	14,438	5.803	14,444	12,478	5.242
*							
			11,920		12,920		
Special Highway	11,508		120,500		199,388		
Water Fund	118,628		15,750		50,581		
Sewer Fund	12,685		17,500		43,110		
Trash Fund	15,915						
Non-Budgeted Funds	41,875						
Totals	474,211	61.368	448,354	56.041	594,714	127,491	53.557
					Revenue Neutral Rate**		48.595
Less: Transfers	10,000		10,000		32,000		
Net Expenditure	464,211		438,354		562,714		
Total Tax Levied	121,274		120,619		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,965,513		2,152,351		2,380,466		

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Total	221,651	197,683	172,759

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

Kevin Thompson
City Official Title: City Clerk

ORIGINAL NOTARY - Sign at bottom
NOTARIAL SEAL
My Comm. Exp. July 19, 2026

Roll Call Vote

A Roll Call Vote of the City of Jewell To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 2nd, 2025.

Resolution No. 62

Governing Body Member	Yes	No	No Vote
Mayor - Darrell Bohnert			
Council Member - Don Delziet	X		
Council Member - Gay Daniels	X		
Council Member - Derek Birdsell	X		
Council Member - Josh Burks	X		
TOTAL	**4**	**0**	**0**

Certified:

Kevin Thompson, City Clerk

City of Jewell

Resolution No. 62

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

WHEREAS, the Revenue Neutral Rate for the City of Jewell was calculated as 48.593 mills by the Jewell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2nd, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Jewell, 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 JEWELL:

The City of Jewell shall levy a property tax rate exceeding the Revenue Neutral Rate of 48.593 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 2nd day of September 2025 and **SIGNED** by the Mayor.

Darrell Rohrait

Mayor

Attested:

Kevin Thompson

City Clerk