CERTIFICATE 2026

To the Clerk of Sumner, State of Kansas
We, the undersigned, officers of
Wellington
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 Amounts(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)
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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	12,515,854	2,523,526	47.390
Debt Service	10-113	8	677,386	397,039	7.451
Library	12-1220	8	297,650	266,544	5.002
Ambulance & Fire Fighting	12-110b	9	222,633	104,369	1.959
		9			
Special Highway		10	220,528		
Employee Benefits		10	1,694,810		
Special Liability		11	1,102,050		
Hospital Sales Tax		11	0		
Special Alcohol & Drug		12	21,000		
Special Parks & Recreation		12	7,500		
Tourism & Convention		13	40,000		
Municipal Airport		13	297,796		
Municipal Golf Course		14	493,160		
Electric, Water & Sewer		14	22,674,336		
Sanitation		15	1,810,254		
Land Bank		15	5,000		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Totals		x	42,079,957	3,291,478	61.760
Budget Hearing Notice					[redacted]
Combined Rate and Budget Hearing Notice		20			[redacted]
RNR Hearing Notice		21			[redacted]
Neighborhood Revitalization		22			[redacted]

Revenue Neutral Rate	58.798
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
[redacted]
Address:
[redacted]
Email:
[redacted]

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Wellington

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,347,770	278,858	4,146	1,077	11,308	1,771
Debt Service	427,684	50,799	755	196	2,060	323
Library	257,062	30,533	454	118	1,238	194
Ambulance & Fire Fighting	102,092	12,126	180	47	492	77
TOTAL	3,134,608	372,316	5,535	1,438	15,098	2,365

County Treas Motor Vehicle Estimate	372,316				
County Treas Recreational Vehicle Estimate		5,535			
County Treas 16/20M Vehicle Estimate			1,438		
County Treas Commercial Vehicle Tax Estimate				15,098	
County Treas Watercraft Tax Estimate					2,365
Motor Vehicle Factor	0.11878				
Recreational Vehicle Factor		0.00177			
16/20M Vehicle Factor			0.00046		
Commercial Vehicle Factor				0.00482	
Watercraft Factor					0.00075

Wellington 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
General Fund	Gen Equipment Reserve	311,242	280,325	456,325	12-1,117
General Fund	Gen Capital Improvmnt	360,000	455,000	440,000	12-1,118
Utility Fund	General Fund	1,648,247	2,663,433	2,174,718	12-825d
Utility Fund	Utility Capital Improvmnt	2,040,170	2,074,122	1,908,170	12-825d
Sanitation Fund	General Fund	437,138	437,138	437,138	12-825d
Sanitation Fund	Sanitation Equip. Reserve	45,000	45,000	35,000	12-1,117
Perm Cemetery Endowmnt	General Fund	600	1,500	1,500	12-1,101
	Totals	4,437,817	5,616,518	5,051,848	
	Adjustments				
	Adjusted Totals	4,437,817	5,616,518	5,051,848	

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

Wellington 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:											
2011 Series C	9/20/2011	9/22/2031	4.00	394,200	104,095	9/22	9/22	4,342	21,194	3,083	27,924
2014 PBC	12/2/2014	12/1/2033	2.0-4.5	960,000	460,000	6/1		10,963		9,963	
2015 Series A	7/30/2015	9/1/2027	2.0-3.0	5,035,000	2,695,000	3/1	3/1	10,985	85,000	9,963	50,000
						9/1	9/1	51,450	90,000	26,400	365,000
2018 Series A	10/29/2018	9/1/2033	3.0-4.0	1,925,000	920,000	3/1		17,588		8,213	
						9/1	9/1	17,588	50,000	8,213	50,000
2019 Series A	4/9/2019	9/1/2033	2.25-3.0%	1,665,000	895,000	3/1		21,750		19,425	
						9/1	9/1	21,750	75,000	19,425	80,000
2019 Series B	4/9/2019	9/1/2034	2.25-4.0%	555,000	455,000	3/1		6,659		6,659	
						9/1	9/1	6,659	35,000	6,659	35,000
2021 Series A	4/12/2021	9/1/2036	1.00%	3,500,000	2,600,000	3/1		26,000		24,000	
						9/1	9/1	26,000	200,000	24,000	200,000
2021 Series B Refunding	6/8/2021	9/1/2028	1.1-2.0	4,270,000	695,000	3/1		5,975		2,625	
						9/1	9/1	5,975	165,000	2,625	170,000
2021 Series C	12/7/2021	9/1/2050	1.0-3.125	7,665,000	5,260,000	3/1	3/1	80,863	420,000	72,363	435,000
						9/1	9/1	72,763	425,000	70,213	455,000
2021 Series D	12/7/2021	9/1/2041	0.5-2.1	630,000	545,000	3/1	3/1	4,424	30,000	4,222	30,000
						9/1	9/1	4,424	30,000	4,222	30,000
2024 Series	10/2/2024			970,000	970,000	3/1		49,750		19,750	
						9/1	9/1	19,750	650,750	19,750	50,000
2025 Series	3/25/2025	9/1/2040	4.0-5.0	4,568,039	4,568,039	3/1	3/1	0	0	89,810	0
						9/1	9/1	0	0	33,550	45,000
Total G.O. Bonds					13,679,095			338,357	2,230,944	353,836	2,362,924
Revenue Bonds:											
2016 EFC Water/Sewer	4/7/2016	1/1/2036	2.0-3.5	4,755,000	3,355,000	7/15		89,075		50,690	
						1/15	1/15	89,075	845,075	50,690	240,000
Total Revenue Bonds					3,355,000			78,150	845,075	101,380	240,000
Other:											
KSSRF State Water Loan Fund	8/1/2024	7/1/2044	1.01	489,954	475,958	2/1	2/1	6,165	21,573	5,882	21,857
Total Other					475,958			6,165	21,573	5,882	21,857
Total Indebtedness					17,510,053			422,672	3,097,592	461,098	2,624,781

Wellington

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
Fire Engine Tender	12/5/2014	120	2.40	490,901	39,692	39,692	0
Refuse Truck	1/22/2020	60	3.40	134,766	2,432	2,431	0
Bucket Truck	9/25/2020	60	2.60	250,570	39,691	40,161	0
Street Sweeper	7/8/2021	48	1.65	200,000	30,009	30,167	0
WRC Parking lot	2/18/2022	120	1.75	70,000	50,089	7,670	57,682
Wheel Loader	2/8/2025	60	4.46	158,737	102,169	35,528	35,528
Ambulance	4/19/2026	60	3.40	172,000	102,169	37,464	37,456
2021 Rosenbauer Ladder Truck	8/1/2024	180	5.25	1,200,000	1,165,512	105,764	102,416
Ambulance	4/30/2024	60	5.25	225,224	213,509	50,028	49,769
Saturation Truck	10/28/2024	60	4.66	100,570	99,129	22,599	22,599
Vactor Truck	5/1/2025	60	4.38	459,035	0	168,280	102,416
				Totals	**1,844,491**	**442,771**	**369,573**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: Wellington
Sumner

As provided in KSA 79-2553 *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	$257,062	$266,544
Delinquent Tax	$8,000	$8,500
Motor Vehicle Tax	$29,852	$30,533
Recreational Vehicle Tax	$455	$454
16/20M Vehicle Tax	$125	$118
TOTAL TAXES	$295,494	$306,149
Difference in Total Taxes:	$10,655	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$51,422,316	$53,311,351
Did Assessed Valuation Decrease?	No	
Levy Rate	4.999	5.000
Difference in Levy Rate:	0.001	
Qualify for grant: 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 from the State Library.

Wellington 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	3,074,242	3,463,271	2,560,999
Receipts:			
Ad Valorem Tax	2,022,464	2,347,770	x
Delinquent Tax	108,335	89,260	80,000
Motor Vehicle Tax	294,451	277,119	278,858
Recreational Vehicle Tax	4,473	4,000	4,146
16/20M Vehicle Tax	760	1,108	1,077
Commercial Vehicle Tax	7,276	17,000	11,308
Watercraft Tax	0	0	1,771
Gross Earning (Intangible) Tax	0	0	0
Weed Tax	8,140	6,000	8,000
Other General Property Taxes	89	100	0
Local Alcoholic Liquor	19,604	21,142	19,000
Local Sales Tax	1,377,175	1,325,000	1,378,115
Highway Connecting Links	84,768	84,000	84,000
Local Comp Use Tax	329,524	319,255	321,024
Utility Franchise Tax	204,433	228,000	231,940
Business Licenses	35,304	13,100	13,850
Non-Business Licenses	1,157	1,000	1,000
Permits	50,914	43,300	42,600
Recreational Licenses	260,465	204,350	232,550
Federal Revenue/Grants	141,234	0	0
State Revenue/Grants	32,374	27,064	17,387
Local/Shared Revenue	332,079	326,000	329,000
Revenue-Private Sources	360,025	90,000	0
Charges for Services	717,863	714,450	724,800
Fines	81,786	78,900	78,900
Property Sales/Rentals	45,422	90,900	44,100
Transfer from Water & Sewer	412,062	665,858	548,516
Transfer from Electric Utility	1,236,185	1,997,575	1,626,199
Transfer from Sanitation Utility	37,138	37,138	37,168
Transfer from Perm Cemetery Endowment	6,013	1,500	1,500
Interfund Reimbursement	1,171,681	1,171,679	1,102,672
Refunds	0	0	0
Non-Revenue Receipts	1050,524	71,500	71,500
Transfer from Other Funds	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	303,861	210,500	231,000
Neighborhood Revitalization Rebate	35,843	37,000	0
Miscellaneous	7,316	3,500	3,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,703,451**	**10,413,258**	**7,525,351**
Resources Available:	**13,777,693**	**13,876,529**	**10,086,350**

Wellington

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	13,777,693	13,876,529	10,086,350
Expenditures:			
Mayor & Council	12,295	13,172	13,059
City Manager's Office	297,224	329,545	399,868
City Clerk's Office	333,966	364,076	503,008
Utility Collections	367,068	380,094	393,197
Janitorial	62,438	65,886	69,216
IT/GIS	148,111	143,717	148,718
Police	2,012,380	2,107,099	2,187,702
Fire	2,314,934	2,375,173	2,731,026
Parks	271,089	344,022	353,270
Streets	1,169,784	1,294,302	1,323,268
Cemetery	216,181	265,009	277,348
Building, Codes, & Zoning	206,868	211,948	271,406
Legal/Court	250,241	295,044	315,489
Lake Recreation	327,017	352,264	438,988
General Services/Other	550,825	836,315	690,550
Facilities	746,683	737,401	252,789
Subtotal detail (Should agree with detail)	9,287,104	10,115,067	10,368,902
Reimbursement to Municipal Airport	56,000	61,128	0
Transfer to Equipment Reserve Fund	311,249	380,325	453,325
Transfer to Capital Improvement Fund	350,000	415,000	440,000
Reimbursement to Special Liability	287,348	287,363	388,877
Non-Expendable Disbursement	0	50,000	50,000
Reserve Emergency Storm/Infrastructure	0	0	750,000
Transfer to Bond & Interest	0	0	0
Other Transfers	26,682	0	0
Cash Reserve (2026 column)		62,650	69,750
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,317,353**	**11,315,530**	**12,515,854**
Unencumbered Cash Balance Dec 31	3,460,340	2,560,999	x
2024/2025/2026 Budget Authority Amount:	11,682,118	11,996,388	12,515,854
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,515,854
		Tax Required	2,429,504
	Delinquent Comp Rate:	3.9%	94,022
		Amount of 2025 Ad Valorem Tax	2,523,526

CPA Summary

Wellington 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Mayor & Council			
Salaries	10,034	10,672	10,359
Contractual	1,784	2,050	2,250
Commodities	377	450	450
Capital Outlay	0	0	0
Total	**12,295**	**13,172**	**13,059**
City Manager's Office			
Salaries	283,626	317,995	387,168
Contractual	12,892	10,950	11,300
Commodities	547	1,400	1,400
Capital Outlay	0	0	0
Total	**297,065**	**329,545**	**399,868**
City Clerk's Office			
Salaries	286,014	324,026	451,658
Contractual	41,087	38,350	46,760
Commodities	6,865	1,600	2,250
Capital Outlay	0	0	0
Misc	0	0	350
Total	**333,966**	**364,076**	**503,008**
Utility Collections			
Salaries	280,508	289,094	287,747
Contractual	69,755	46,650	56,200
Commodities	16,825	44,350	49,250
Capital Outlay	0	0	0
Total	**367,068**	**380,094**	**393,197**
Janitorial			
Salaries	51,874	53,780	54,016
Contractual	4,052	5,223	7,627
Commodities	7,912	6,875	7,575
Capital Outlay	0	0	0
Misc	0		1,500
Total	**62,438**	**65,886**	**69,216**
IT/GIS			
Salaries	145,697	137,397	142,398
Contractual	770	3,800	3,800
Commodities	1,644	2,520	2,520
Capital Outlay	0	0	0
Total	**148,111**	**143,717**	**148,718**
Police			
Salaries	1,649,985	1,826,869	1,893,972
Contractual	169,683	174,480	182,080
Commodities	292,762	105,750	110,450
Capital Outlay	0	0	0
Misc	0	0	0
Total	**2,012,380**	**2,107,099**	**2,187,702**
Fire			
Salaries	1,983,196	2,094,945	2,381,276
Contractual	162,944	174,480	181,500
Commodities	168,794	105,750	168,250
Capital Outlay	0	0	0
Misc	0	0	0
Total	**2,314,934**	**2,375,173**	**2,731,026**
Page 1 - Total	**5,548,257**	**5,778,762**	**6,445,794**

Wellington 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Parks			
Salaries	208,805	262,647	274,450
Contractual	22,745	27,085	29,820
Commodities	40,219	41,300	42,100
Capital Outlay	4,620	13,000	7,000
Misc.	0	0	0
Total	**271,089**	**344,022**	**353,270**
Streets			
Salaries	740,911	796,033	834,194
Contractual	248,294	289,614	238,414
Commodities	171,869	232,560	229,660
Capital Outlay	9,013	6,095	20,000
Misc.	0	0	0
Total	**1,169,784**	**1,294,302**	**1,323,268**
Cemetery			
Salaries	150,352	187,710	216,808
Contractual	7,753	9,470	10,070
Commodities	38,952	36,305	36,470
Capital Outlay	24,143	31,524	14,000
Misc.	0	0	0
Total	**216,181**	**265,009**	**277,348**
Building, Codes, & Zoning			
Salaries	176,049	175,398	233,006
Contractual	21,552	25,650	26,700
Commodities	9,267	10,900	11,700
Capital Outlay	0	0	0
Misc.	0	0	0
Total	**206,868**	**211,948**	**271,406**
Legal/Court			
Salaries	158,781	183,293	193,018
Contractual	90,744	102,391	112,391
Commodities	716	9,160	9,860
Capital Outlay	0	0	0
Misc.	0	200	200
Total	**250,241**	**295,044**	**315,489**
Lake Recreation			
Salaries	267,129	268,664	302,838
Contractual	16,885	18,400	19,500
Commodities	43,003	59,200	57,750
Capital Outlay	0	6,000	57,500
Misc.	0	0	900
Total	**327,017**	**352,264**	**438,988**
General Service/Other			
Salaries	0	0	0
Contractual	509,826	479,352	473,750
Commodities	40,999	68,100	58,200
Capital Outlay	0	287,363	125,000
Misc.	0	1600	0
Total	**550,825**	**836,315**	**656,950**
Facilities			
Salaries	97,893	95,293	103,639
Contractual	427,895	455,200	121,700
Commodities	21,385	24,450	22,450
Capital Outlay	159,548	159,458	5,000
Misc.	0	0	0
Total	**706,721**	**737,401**	**252,789**
Page 2 -Total	3,698,726	4,336,305	3,889,508
Page 1 -Total	**5,548,257**	**5,778,762**	**6,445,794**
Grand Total	**9,246,983**	**10,115,067**	**10,335,302**

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

Wellington 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	102,003	150,389	158,636
Receipts:			
Ad Valorem Tax	344,749	427,684	x
Delinquent Tax	23,245	24,800	21,800
Motor Vehicle Tax	47,076	45,405	50,799
Recreational Vehicle Tax	687	670	755
16/20M Vehicle Tax	324	320	196
Commercial Vehicle Tax	1,124	1,145	2,060
Watercraft Tax	91	63	323
NHR Rebate	0	0	0
Special Assessments	76,886	75,000	61,911
Sale of City Property	0	1,563,033	0
Transfers from Other Funds	0	0	0
Debt Payments from Other Funds	103,225	103,119	0
Reimbursement of City Incurred Costs	0	0	4,750
Interest on Idle Funds	10,561	10,200	10,000
Neighborhood Revitalization Rebate	(6,093)	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**627,796**	**2,249,000**	**136,504**
Resources Available:	**730,506**	**2,399,389**	**295,140**
Expenditures:			
Principle	456,194	606,194	428,574
Interest	123,923	166,920	109,663
Cost of Issuance	0	68,239	0
Cost of Levy	0	0	0
Reimbursement to Capital Improvement	0	1,559,300	0
Cash Basis			75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**580,117**		**677,386**
Unencumbered Cash Balance Dec 31	150,389	158,636	-382,246
2024/2025/2026 Budget Authority Amount:	1,672,467	783,964	677,386
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	677,386
		Tax Required	382,246
	Delinquent Comp Rate:	3.9%	14,793
		Amount of 2025 Ad Valorem Tax	397,039

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	(261)	370	0
Receipts:			
Ad Valorem Tax	233,431	257,062	x
Delinquent Tax	12,341	8,000	6,800
Motor Vehicle Tax	30,618	29,882	30,533
Recreational Vehicle Tax	478	455	454
16/20M Vehicle Tax	166	195	118
Commercial Vehicle Tax	778	790	1,238
Watercraft Tax	61	20	194
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(4,196)		0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**274,631**	**296,304**	**41,037**
Resources Available:	**274,370**	**296,674**	**41,037**
Expenditures:			
Total Paid	274,000	296,674	297,650
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**274,000**		**297,650**
Unencumbered Cash Balance Dec 31	370	0	x
2024/2025/2026 Budget Authority Amount:	283,000	289,500	297,650
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	297,650
		Tax Required	256,613
	Delinquent Comp Rate:	3.9%	9,931
		Amount of 2025 Ad Valorem Tax	266,544

CPA Summary

Wellington 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance & Fire Fighting**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	106,403	152,867	102,481
Receipts:			
Ad Valorem Tax	93,350	102,092	x
Delinquent Tax	4,936	3,000	3,000
Motor Vehicle Tax	12,636	12,312	12,126
Recreational Vehicle Tax	161	178	180
16/20M Vehicle Tax	40	48	47
Commercial Vehicle Tax	331	416	492
Watercraft Tax	64	71	77
Sale of Property	0	16,000	0
State Revenue	0	0	0
Other Non-Revenue Receipts	270,095	0	0
Interest on Idle Funds	7,144	3,450	97.50
Neighborhood Revitalization Rebate	1,655		0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**337,362**	**137,251**	**19,672**
Resources Available:	**443,766**	**290,118**	**122,153**
Expenditures:			
Contractual	0	0	0
Commodities	0	0	11,000
Capital Outlay	290,899	102,637	106,633
Transfers	0	0	0
Non-Exp Disbursements	0	0	0
Reserve for Future Equipment	0	45,000	5,000
Cash Reserve (2026 column)	0	40,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**290,899**	**187,637**	**222,633**
Unencumbered Cash Balance Dec 31	152,867	102,481	-100,480
2024/2025/2026 Budget Authority Amount:	155,330	218,772	222,633
		Non-Appropriated Balance	0
See Tab A		Total Expenditure/Non-Appr Balance	222,633
		Tax Required	100,480
	Delinquent Comp Rate:	3.9%	3.889
		Amount of 2025 Ad Valorem Tax	104,369

Adopted Budget	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			x
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% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	x
2024/2025/2026 Budget Authority Amount:			0
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.9%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Wellington 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	155,135	178,895	191,512
Receipts:			
State of Kansas Gas Tax	206,646	207,320	208,060
County Transfers Gas		0	0
Lease Proceeds			
Interest on Idle Funds	9,321	6,000	6,250
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**215,967**	**213,320**	**214,310**
Resources Available:	**401,152**	**392,215**	**405,822**
Expenditures:			
Contractual	135,000	135,000	135,000
Capital Outlay	87,257	65,703	85,528
Contingency			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**222,257**	**200,703**	**220,528**
Unencumbered Cash Balance Dec 31	178,895	191,512	185,294
2024/2025/2026 Budget Authority Amount:	222,257	200,703	220,528

Adopted Budget

Employee Benefits	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	143,068	508,230	454,844
Receipts:			
Employee Contributions	289,514	300,000	325,000
COBRA & Other Unit Contributions	41,349	48,000	48,000
Employer Contributions			
Employer Contributions Retiree Health	20,675	30,000	30,000
Health Insurance Contributions	970,490	1,063,000	1,137,240
Refunds	15,421	25,000	5,000
Interest on Idle Funds	13,096	9,000	9,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,350,545**	**1,465,000**	**1,554,740**
Resources Available:	**1,493,613**	**1,973,230**	**2,009,584**
Expenditures:			
Insurance Claims	478,890	250,485	0
Contracted	501,493	1,260,401	1,687,010
Commodities	0	0	0
Non-Exp Disbursements	0	7,500	7,800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**985,383**	**1,518,386**	**1,694,810**
Unencumbered Cash Balance Dec 31	508,230	454,844	314,774
2024/2025/2026 Budget Authority Amount:	1,527,922	1,522,890	1,694,810

CPA Summary

Wellington 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	507,207	142,890	122,907
Receipts:			
Reimbursement from General Fund	287,348	287,463	288,877
Reimbursement from Municipal Airport	16,517	16,519	17,683
Reimbursement from Golf Course	11,556	11,556	11,930
Reimbursement from Utility Fund	484,416	484,431	557,631
Reimbursement from Sanitation	28,142	28,148	26,027
Refunds	60,287	40,000	30,306
Interest on Idle Funds	17,898	10,000	10,300
Miscellaneous	1,970		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**906,133**	**878,017**	**1,043,246**
Resources Available:	**1,113,340**	**1,020,907**	**1,166,153**
Expenditures:			
Contractual	961,826	875,000	1,007,050
Commodities	0		
Insurance Claims	8,624	25,000	45,000
Reserve for Insurance Claims	0	0	50,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**970,450**	**898,000**	**1,102,050**
Unencumbered Cash Balance Dec 31	142,890	122,907	64,103
2024/2025/2026 Budget Authority Amount:	905,614	1,023,000	1,102,050

See Tab A

Adopted Budget

Hospital Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Sales Tax	1,376,748	590,000	0
Local Consumers Comp Use Tax	329,524	130,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,706,272**	**720,000**	**0**
Resources Available:	**1,706,272**	**720,000**	**0**
Expenditures:			
Contractual	1,706,272	720,000	0
			0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,706,272**		**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	1,800,000	565,000	0

See Tab C

CPA Summary

Wellington 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Convention**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	47,882	45,622	55,022
Receipts:			
Transient Guest Tax	35,400	48,000	43,650
Interest on Idle Funds	2,332	1,400	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,732**	**49,400**	**45,150**
Resources Available:	**85,614**	**95,022**	**100,172**
Expenditures:			
Contractual	19,992	20,000	20,000
Appropriations	20,000	20,000	20,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,992**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	45,622	55,022	60,172
2024/2025/2026 Budget Authority Amount:	77,710	47,500	40,000

Adopted Budget

Municipal Airport	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,421	73,950	104,041
Receipts:			
Airport Income	288,682	248,076	248,076
Federal Grant			
State Grant			
Reimbursement from Other Funds	61,861	62,500	65,000
Property Sales			
Insurance Recoveries			
Refund of Expenditures	2,517	200	0
Interest on Idle Funds	867	1,000	1,000
Miscellaneous	600	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**352,527**	**311,876**	**314,176**
Resources Available:	**388,948**	**385,826**	**418,217**
Expenditures:			
Personal Services	83,037	85,485	92,011
Contractual	48,153	21,000	21,900
Commodities	8,691	8,900	8,900
Capital Outlay	8,922	0	0
Debt Service	0	0	0
Non-Exp Disbursement	149,254	165,500	167,985
Reserve Emergency Storm/Infrastructure			
Cash Reserve (2026 column)			
Miscellaneous	6,861		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**314,998**	**281,785**	**297,796**
Unencumbered Cash Balance Dec 31	73,950	104,041	120,421
2024/2025/2026 Budget Authority Amount:	322,838	282,082	297,796

CPA Summary

Wellington 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Municipal Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	702	-10,870	4,993
Receipts:			
Recreational Licenses	216,949	315,000	327,800
Appropriation from General Fund	309,000	190,000	170,000
Other Non-Revenue Receipts			
Property Sales/Rentals	11,078		
Interest on Idle Funds	0	0	500
Miscellaneous	2,081	2,200	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	538,655	507,200	500,300
Resources Available:	537,953	496,330	505,293
Expenditures:			
Personal Services	295,796	301,711	285,768
Contractual	73,215	50,400	60,750
Commodities	177,761	122,645	136,712
Capital Outlay	1,000	0	0
Reimbursement to Special Liability		14,173	11,930
Transfer to Capital Improvement			
Cash Reserve (2026 column)			0
Miscellaneous	2,051		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	548,823	491,337	493,160
Unencumbered Cash Balance Dec 31		4,993	12,133
2024/2025/2026 Budget Authority Amount:	565,016	505,925	493,160

See Tab B

Adopted Budget

Electric, Water & Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,004,930	7,002,808	4,258,649
Receipts:			
Water & Sewer Utility	4,228,749	4,075,639	4,104,363
Electric Utility	13,549,938	14,000,826	14,181,723
General Government Services	0	1,260	1,260
Fines	119,331	121,000	125,000
Federal Funds	148,000	0	0
State Funds	0	0	0
Property Sales/Rentals	10,567	5,928	0
Other Revenue/Private Sources	385,703	393,000	0
Refunds	0	0	0
Other Non-Revenue Receipts	0	0	0
Sale of City Obligations	0	0	0
Interest on Idle Funds	414,998	300,000	295,000
Reimbursed Expenses	10,126	0	0
Miscellaneous	1,613	19,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	18,963,954	18,614,653	18,727,286
Resources Available:	26,968,884	25,617,461	22,985,935
Expenditures:			
Personal Services	2856,947	2,772,441	3,010,951
Contractual	10,106,963	8,607,987	9,192,338
Commodities	1,082,182	1,611,550	1,536,800
Capital Outlay	62,203	54,000	54,800
Transfer to General Fund	3,698,947	1,825,403	2,119,251
Transfer to Utility Capital Improvement		2,074,822	1,908,170
Transfer to Other Funds	0	0	170,000
Reimbursement to Special Liability	0	484,521	554,651
Debt Service	2,158,674	2,162,005	2,194,493
Non-Expense Disbursements		1,474,000	0
Reserve for Emergency Storm Infrastructure			900,000
Economic Development			38,282
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures		21,358,812	22,674,336
Unencumbered Cash Balance Dec 31	7,002,808	4,258,649	311,599
2024/2025/2026 Budget Authority Amount:	19,870,655	22,141,948	22,674,336

See Tab A

CPA Summary

Wellington 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	170,639	161,856	138,206
Receipts:			
Sanitation	1,749,924	1,750,358	1,667,130
General Government Services	0	430	450
Misc.	0	15,000	15,000
Property Sales	20,852	1,040	1,040
Refunds	0	0	0
Non-Revenue Receipts	1,992	4,000	5,000
Interest on Idle Funds	12,286	6,200	6,200
Miscellaneous	4,649	17,400	17,400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,089,702**	**1,794,548**	**1,702,220**
Resources Available:	**2,260,341**	**1,956,404**	**1,840,426**
Expenditures:			
Personal Services	650,278	668,803	616,374
Contractual	967,413	795,397	805,812
Commodities	74,741	77,900	78,300
Capital Outlay	201,000	0	66,500
Transfer to General Fund	129,281	83,209	60,174
Transfer to Sanitation Equipment Reserve	45,000	45,000	45,000
Reimbursement to Special Liability	10,082	27,144	26,027
Non-Expense Disbursements	0	0	5,000
Debt Service		127,043	119,070
Reserve for Emergency Storm Infrastructure			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures		**1,818,198**	**1,810,254**
Unencumbered Cash Balance Dec 31	161,856	138,206	30,172
2024/2025/2026 Budget Authority Amount:	1,954,289	1,964,843	1,810,254

See Tab A

Adopted Budget

Land Bank	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,871	8,953	4,593
Receipts:			
Sale of Real Estate	2,498	0	1,000
Transfer from General Fund	5,000	15,000	0
Reimbursed Expense			
Interest on Idle Funds	151	140	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,649**	**15,140**	**1,200**
Resources Available:	**10,020**	**24,093**	**5,793**
Expenditures:			
Professional & Consulting	0	0	0
Contractual	1,067	19,500	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,067**	**19,500**	**5,000**
Unencumbered Cash Balance Dec 31	8,953	4,593	793
2024/2025/2026 Budget Authority Amount:	3,200	19,500	5,000

CPA Summary

Wellington

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:		
Housing Authority Reserve		**General Equipment Reserve**		**General Capital Improvemen**		**Memorial And A/C Fund**		**Utility System Construction**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	121,075	Cash Balance Jan 1	331,911	Cash Balance Jan 1	270,888	Cash Balance Jan 1	35,891	Cash Balance Jan 1	238,515	1,997,480
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees		Fees		Fees		Fees		Fees		
Grants		Grants	107,724	Grants	955,044	Grants		Grants		
Use of Money & Property		Use of Money & Property	20	Use of Money & Property		Use of Money & Property	1,716	Use of Money & Property	11,408	
Reimbursement		Reimbursement	7,709	Reimbursement		Reimbursement		Reimbursement		
Leases		Leases	1,139,080	Leases		Leases		Leases		
Transfers		Transfers	268,220	Transfers	450,000	Transfers		Transfers		
				Misc	12,768					
				Debt Issue	50,469					
Total Receipts	0	Total Receipts	1,522,753	Total Receipts	1,468,281	Total Receipts	1,716	Total Receipts	11,408	3,004,158
Resources Available:	121,075	Resources Available:	1,853,864	Resources Available:	2,739,169	Resources Available:	37,607	Resources Available:	249,923	5,001,638
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities		Commodities		Contractual	178,844	Commodities		Commodities		
Capital Outlay		Capital Outlay	1,517,840	Capital Outlay	860,293	Capital Outlay		Capital Outlay		
Misc		Misc		Misc		Misc		Misc		
Transfers		Transfers		Transfer		Transfer		Transfers		
				Cancel Encumbrance	1,652					
Total Expenditures	0	Total Expenditures	1,517,840	Total Expenditures	1,037,709	Total Expenditures	0	Total Expenditures	0	2,555,549
Cash Balance Dec 31	121,075	Cash Balance Dec 31	336,024	Cash Balance Dec 31	1,701,460	Cash Balance Dec 31	37,607	Cash Balance Dec 31	249,923	2,446,089 **
										2,446,089 **

CPA Summary

Wellington

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 Capital Improvement		**anitation Equipment Reserv**		**Special Improvement**		**umner Co Comm Drug Gra**		**Hazmat/Fire Education**		
Unencumbered Cash Balance Jan 1	[illegible]	Unencumbered Cash Balance Jan 1	[illegible]	Unencumbered Cash Balance Jan 1	[illegible]	Unencumbered Cash Balance Jan 1	[illegible]	Unencumbered Cash Balance Jan 1	[illegible]	Total
	4,970,777		64,217		105,177		3,722		5,644	5,122,161
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	[illegible]	Fees	[illegible]	Fees	[illegible]	Fees	[illegible]	Fees	[illegible]	
Grants	[illegible]	Grants	[illegible]	Grants	[illegible]	Grants	[illegible]	Grants	[illegible]	
Use of Money & Property	255,205	Use of Money & Property	2,000	Use of Money & Property	5,051	Use of Money & Property	890	Use of Money & Property	266	
Reimbursements	[illegible]	Reimbursements	100,570	Reimbursements	[illegible]	Reimbursements	[illegible]	Reimbursements	[illegible]	
Taxes	[illegible]	Taxes	45,607	Taxes	[illegible]	Taxes	[illegible]	Taxes	[illegible]	
Transfers	[illegible]	Transfers	[illegible]	Transfers	6,862	Transfers	[illegible]	Transfers	[illegible]	
Misc	21,888	Misc	[illegible]	Misc	[illegible]	Misc	[illegible]	Misc	[illegible]	
Debt Issue	2,040,630	Debt Issue	[illegible]	Debt Issue	[illegible]	Debt Issue	[illegible]	Debt Issue	[illegible]	
Total Receipts	2,317,713	Total Receipts	167,582	Total Receipts	11,913	Total Receipts	115,367	Total Receipts	266	2,612,841
Resources Available:	7,288,490	Resources Available:	199,459	Resources Available:	117,054	Resources Available:	124,089	Resources Available:	5,910	7,735,002
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractuals	818	Commodities	[illegible]	Commodities	[illegible]	Commodities	4,490	Commodities	[illegible]	
Capital Outlay	152,456	Capital Outlay	131,621	Capital Outlay	[illegible]	Capital Outlay	[illegible]	Capital Outlay	[illegible]	
Misc	[illegible]	Misc	[illegible]	Misc	[illegible]	Contractuals	81,486	Misc	50	
Transfers	[illegible]	Transfers	[illegible]	Transfers	[illegible]	Transfers	[illegible]	Transfers	[illegible]	
Cancelle Encumbered Ca	997,550	[illegible]	[illegible]	[illegible]	[illegible]	Reserve	30,067	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Total Expenditures	1,150,824	Total Expenditures	131,621	Total Expenditures	0	Total Expenditures	117,043	Total Expenditures	50	1,399,538
Cash Balance Dec 31	6,137,666	Cash Balance Dec 31	67,838	Cash Balance Dec 31	117,054	Cash Balance Dec 31	7,046	Cash Balance Dec 31	5,860	**6,335,464** **
										6,335,464 **

CPA Summary

Wellington

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Hospital Emergency Bond		**Wellington FAA Grant**		**rmanent Cemetery Endowm**		**Expendable Trusts**		**Police VIN Fund**		
Unencumbered Cash Balance Jan 1	309,113	Unencumbered Cash Balance Jan 1	[illegible]	Unencumbered Cash Balance Jan 1	[illegible]	Unencumbered Cash Balance Jan 1	[illegible]	Unencumbered Cash Balance Jan 1	[illegible]	Total 858,159
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees		Federal Grant	[illegible]	Fees		Fees		Fees	[illegible]	
Grants		Grants		Grants		Grants		Grants		
Use of Money & Property		Use of Money & Property		Use of Money & Property	[illegible]	Use of Money & Property	[illegible]	Use of Money & Property	[illegible]	
Reimbursement		Reimbursement		Reimbursement		Reimbursement	[illegible]	Reimbursement		
Taxes		Taxes		Taxes		Taxes		Taxes		
Transfers		Transfers		Transfers		Transfers		Transfers		
Misc		Misc		Misc		Misc		Misc		
Debt Service		Debt Service		Debt Service		Debt Service		Debt Service		
Total Receipts	0	Total Receipts	535,139	Total Receipts	11,210	Total Receipts	73,516	Total Receipts	26,931	646,796
Resources Available:	309,113	Resources Available:	523,803	Resources Available:	168,681	Resources Available:	459,331	Resources Available:	44,027	1,504,955
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Principal	100,000	Contractual	[illegible]	Commodities		Contractual	[illegible]	Commodities	[illegible]	
Capital		Capital		Capital Outlay		Commodities	[illegible]	Capital Outlay		
Misc		Misc	[illegible]	Misc		Capital Outlay		Misc		
				Transfer	[illegible]	Transfer		Transfer		
						Misc				
Total Expenditures	100,000	Total Expenditures	646,243	Total Expenditures	6,013	Total Expenditures	61,162	Total Expenditures	23,444	836,862
Cash Balance Dec 31	209,113	Cash Balance Dec 31	-122,440	Cash Balance Dec 31	162,668	Cash Balance Dec 31	398,169	Cash Balance Dec 31	20,583	668,093 **
			See Tab B							668,093 **

CPA Summary

Wellington

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name: Sanitation Improvements		(2) Fund Name: American Rescue Plan Act		(3) Fund Name: Plum Street Waterline		(4) Fund Name: Opioid Settlement Fund		(5) Fund Name: Asset Forfeiture Fund		
Unencumbered Cash Balance Jan 1	100,769	Unencumbered Cash Balance Jan 1	582,094	Unencumbered Cash Balance Jan 1	-2,405	Unencumbered Cash Balance Jan 1	22,824	Unencumbered Cash Balance Jan 1	4,656	Total 232,308
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees		Fees		Fees		Fees		Fees		
Grants		Grants		Grants	586,000	Grants		Grants		
Use of Money & Property	2,479	Use of Money & Property		Use of Money & Property		Use of Money & Property	4,567	Use of Money & Property	221	
Reimbursements		Reimbursements		Reimbursements		Reimbursements		Reimbursements		
Leases		Leases		Leases		Leases		Leases		
Transfers		Transfers		Transfers		Transfers		Transfers		
Misc		Misc		Misc	2,258.15	Misc	22,824	Misc		
Debt Issue		Debt Issue		Debt Issue	3,029	Debt Issue		Debt Issue		
Total Receipts	2,479	Total Receipts	0	Total Receipts	591,844	Total Receipts	27,391	Total Receipts	221	621,935
Resources Available:	103,248	Resources Available:	582,094	Resources Available:	113,809	Resources Available:	50,215	Resources Available:	4,877	854,243
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities		Commodities		Commercial	2,692	Commodities	84	Commodities		
Capital Outlay	87,500	Capital Outlay	155,926	Capital Outlay	24,577	Capital Outlay		Capital Outlay		
Misc		Misc		Misc		Misc		Misc		
Transfers		Transfers		Transfers		Transfers		Transfers		
Contractual		Contractual	426,168	Cancel of Encumbrances	-31,000					
Total Expenditures	87,500	Total Expenditures	582,094	Total Expenditures	116,214	Total Expenditures	84	Total Expenditures	0	785,892
Cash Balance Dec 31	15,748	Cash Balance Dec 31	0	Cash Balance Dec 31	-2,405	Cash Balance Dec 31	50,131	Cash Balance Dec 31	4,877	68,351 **
					See Tab B					68,351 **

CPA Summary

2026

The governing body of

Wellington

will meet on September 2, 2025 at 6:30 PM at Memorial Auditorium -208 N Washington 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 - 317 S Washington 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 Year 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	10,317,353	45.663	11,315,530	45.567	12,515,854	2,523,526	47.336
Debt Service	580,117	8.318	2,240,753	8.317	677,386	397,039	7.448
Library	274,000	5.000	296,674	4.999	297,650	266,544	5.000
Ambulance & Fire Fighting	290,899	1.986	187,637	1.985	222,633	104,369	1.958
Special Highway	222,257		200,703		220,528		
Employee Benefits	985,383		1,518,386		1,694,810		
Special Liability	970,450		898,000		1,102,050		
Hospital Sales Tax	1,706,272		720,000				
Special Alcohol & Drug	23,500		21,000		21,000		
Special Parks & Recreation	25,545		32,486		7,500		
Tourism & Convention	39,992		40,000		40,000		
Municipal Airport	314,998		281,785		297,796		
Municipal Golf Course	548,823		491,337		493,160		
Electric, Water & Sewer	19,966,076		21,358,812		22,674,336		
Sanitation	2,098,485		1,818,198		1,810,254		
Land Bank	1,067		19,500		5,000		
Non-Budgeted Funds-A	2,555,549						
Non-Budgeted Funds-B	1,399,538						
Non-Budgeted Funds-C	836,862						
Non-Budgeted Funds-D	785,892						
Totals	43,943,058	60.967	41,440,801	60.868	42,079,957	3,291,478	61.742
						*Revenue Neutral Rate***	*58.798*
Less: Transfers	4,437,817		5,616,518		5,051,848		
Net Expenditure	39,505,241		35,824,283		37,028,109		
Total Tax Levied	2,877,583		3,134,608		x		
Assessed Valuation	49,044,678		51,422,316		53,311,351		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	16,775,668		14,395,289		13,679,095		
Revenue Bonds	3,755,000		3,555,000		3,355,000		
Other	0		0		475,958		
Lease Purchase Principal	658,410		632,025		1,844,491		
Total	21,189,078		18,582,314		19,354,544		

*Tax rates are expressed in mills

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

Jeffrey Porter

City Official Title: City Manager

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Wellington

will meet on September 2, 2025 at 6:30 PM at Memorial Auditorium -208 N Washington for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Sumner

Revenue Neutral Rate*	58.798	Proposed Tax Rate	61.742

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Wellington 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
Ambulance & Fire Fighting			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 53,311,351

Valuation Factor: 53,311.351

Neighborhood Revitalization Subj to Rebate: 460,327

Neighborhood Revitalization factor: 460.327

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the Wellington City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 2, 2025

Resolution No. 6399

Governing Body Member	Yes	No	No Vote
Council member Cindy Antonich	X		
Council member Kevin Dodds	X		
Council member Jan Grace	X		
Council member Mary Lucas	X		
Council member Rick Roitman	X		
Council member Mike Westmoreland	X		
Mayor Joe Soria			X
TOTAL	**6**	**0**	

Certified:

Heidi Theurer, City Clerk/Finance Director

RESOLUTION NO. 6399

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

WHEREAS, the Revenue Neutral Rate for the City of Wellington was calculated as 58.798 mills by the Sumner County Clerk; and

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

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

WHEREAS, the Governing Body of the City of Wellington, 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 Wellington, Kansas:

The City of Wellington shall levy a property tax rate exceeding the Revenue Neutral Rate of 61.745 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.

APPROVED AND ADOPTED AT WELLINGTON, KANSAS THIS 2ND DAY OF SEPTEMBER 2025.

SEAL OF CITY OF WELLINGTON SEAL SUMNER COUNTY, KANSAS

(SEAL)

Joe Soria

Joe Soria, Mayor

ATTEST:

Heidi Theurer

Heidi Theurer, City Clerk

FORM APPROVED:

Matthew B. Metcalf, City Attorney

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF WELLINGTON, HEREBY NOTIFIES THE SUMNER COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 61.782. The date of our hearing is September 2, 2025 at 6:30 PM and will be held at Memorial Auditorium 208 N Washington in Wellington, Kansas.

Tax dollars - $3,293,681.89

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2025.

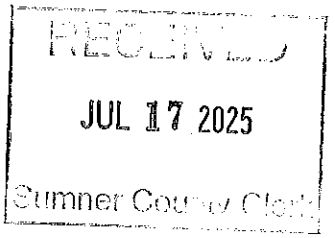
WITNESS my hand and official seal on July 15th, 2025.

(Seal)



Heidi M Theurer

Heidi Theurer, City Clerk



Published in Wellington Daily News.
August 21, 2025

The governing body of
Wellington
will meet on September 2, 2025 at 6:00 PM in Hemsath Auditorium, 508 N Washington 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, 115 S Washington 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 Year 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	10,517,353	45.065	11,252,880	45.567	12,578,467	2,531,695	47.139
Debt Service	580,117	8.378	2,240,755	3.317	672,186	397,039	7.398
Bond	274,000	5.000	296,674	4.997	297,450	269,344	5.000
Ambulance & Fire Equipme	590,899	1.986	181,657	1.985	222,633	104,389	1.958
Special Highway	322,257		200,703		270,528		
Employee Benefits	985,383		1,418,595		1,484,810		
Special Liability	776,450		850,000		1,102,969		
Hospital Sales Tax	1,005,172		31,000		31,000		
Special Alcohol & Drug	21,500		12,456		7,500		
Special Parks & Recreation	23,545		40,000		40,000		
Visitors & Convention	39,500		40,000		297,705		
Municipal Airport	114,998		281,785		493,160		
Municipal Golf Course	548,833		491,337		22,467,314		
Electric, Water & Sewer	19,960,076		21,359,813		1,941,979		
Sanitation	3,094,493		1,914,971		10,999		
Land Bank	1,047		10,999				
Non Budgeted Funds A	2,255,549						
Non Budgeted Funds B	1,399,558						
Non Budgeted Funds C	836,862						
Non Budgeted Funds D	783,952						
Totals	43,841,858	60.967	41,401,724	60.866	42,897,973	3,251,467	61.495
					Revenue Neutral Rate **		58.798
Less: Transfers	4,457,410		3,616,318		3,003,848		
Net Expenditure	39,568,241		37,785,406		39,894,125		
Total Tax Levied	2,977,583		3,172,206		*		
Assessed Valuation	48,866,079		51,410,316		55,111,251		
Outstanding Indebtedness,	2023		2024		2025		
January 1,							
G.O. Bonds	16,778,646		14,595,269		13,870,085		
Revenue Bonds	3,753,000		3,538,000		3,355,000		
Other	0		0		329,958		
Lease Purchase Principal	684,418		632,805		1,849,401		
Total	21,160,064		18,765,074		19,394,444		

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

Ashley Porter
City Official Title: City Manager

3772760

Wellington 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol & Drug**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,425	5,992	6,434
Receipts:			
Local Alcoholic Liquor	19,604	21,142	19,000
Interest on Idle Funds	463	300	325
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,067**	**21,442**	**19,325**
Resources Available:	**29,492**	**27,434**	**25,759**
Expenditures:			
Appropriations	23,500	21,000	21,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,500**	**21,000**	**21,000**
Unencumbered Cash Balance Dec 31	5,992	6,434	4,759
2024/2025/2026 Budget Authority Amount:	28,884	28,000	21,000

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,512	24,184	23,617
Receipts:			
Local Alcoholic Liquor	19,604	21,142	21,000
Grant Revenue		9,677	
Interest on Idle Funds	1,613	1,100	650
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,217**	**31,919**	**21,650**
Resources Available:	**49,729**	**56,103**	**45,267**
Expenditures:			
Capital Outlay	25,545	32,486	7,500
Reserve for future Equipment Replacement			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,545**	**32,486**	**7,500**
Unencumbered Cash Balance Dec 31	24,184	23,617	37,767
2024/2025/2026 Budget Authority Amount:	49,155	18,500	7,500

See Tab C

CPA Summary