State of Kansas
City

2026

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Elbing
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.

Rec'd Clerk's Office
SEP 24 2025

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	178,305	32,088	15.752
Debt Service	10-113				
Library	12-1220				
Special Highway		7	69,299		
Water Utility		7	66,713		
Sewer Utility		8	42,741		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	357,058	32,088	15.752
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			2,037,071
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	15.755
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Mayor
Council Member
Council member
Council member

Date Attested: 11-24 2025

Tatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

City of Elbing

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	32,088	4,504	61	27	745	44
Debt Service						
Library						
TOTAL	32,088	4,504	61	27	745	44

County Treas Motor Vehicle Estimate 4,504

County Treas Recreational Vehicle Estimate 61

County Treas 16/20M Vehicle Estimate 27

County Treas Commercial Vehicle Tax Estimate 745

County Treas Watercraft Tax Estimate 44

Motor Vehicle Factor 0.14036

Recreational Vehicle Factor 0.00190

16/20 Vehicle Factor 0.00084

Commercial Vehicle Factor 0.02322

Watercraft Factor 0.00137

City of Elbing 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
Water	Water Reseve	10,000	10,000	10,000	12-825d
Sewer	Sewer Reseve	24,000	24,000	24,000	12-825d
Sewer	Sewer Replacement	1,350	1,350	1,350	12-825d
	Totals	35,350	35,350	35,350	
	Adjustments*				
	Adjusted Totals	35,350	35,350	35,350	

*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

City of Elbing

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Elbing

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Elbing 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	110,125	106,270	113,836
Receipts:			
Ad Valorem Tax	31,190	32,088	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,847	4,504
Recreational Vehicle Tax	35	65	61
16/20M Vehicle Tax	34	802	27
Commercial Vehicle Tax		27	745
Watercraft Tax		36	44
Gross Earning (Intangible) Tax			0
			0
			0
Cash Adjustment- Treasurer	5,125		
Franchise Tax	10,230	9,500	9,500
WWRCFD	950	1,900	1,900
Refuse Receipts	14,871	15,500	15,500
Permits & Fees	210	100	100
Insurance Refund	503		
Sale of Materials & Equipment			
Memorial (Steve Andres)			
Donations	1,046		
Fundraising			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,097		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,291**	**64,865**	**32,381**
Resources Available:	**175,416**	**171,135**	**146,217**
Expenditures:			
General Administration	41,136	20,000	20,000
Street & Alley	1,432	5,000	122,105
Street Lights	3,476	4,000	5,000
Firehouse	1,764	2,000	4,000
Ambulance		3,500	3,500
Insurance	5,591	5,699	6,500
Legal Fees		1,000	1,000
Refuse Contract	15,256	15,500	15,500
Tower Electricity	491	600	700
Equipment			
Capital Improvements			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**69,146**	**57,299**	**178,305**
Unencumbered Cash Balance Dec 31	106,270	113,836	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	165,032	163,177	178,305
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	178,305
		Tax Required	32,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**32,088**

CPA Summary

City of Elbing 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	53,126	60,119	62,209
Receipts:			
State of Kansas Gas Tax	6,076	6,140	6,140
County Transfers Gas	617	950	950
Butler County	300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,993**	**7,090**	**7,090**
Resources Available:	**60,119**	**67,209**	**69,299**
Expenditures:			
Street Repair and Maint	0	5,000	69,299
Butler County Improvements			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,000**	**69,299**
Unencumbered Cash Balance Dec 31	60,119	62,209	0
2024/2025/2026 Budget Authority Amoun	55,045	47,266	69,299

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,663	23,554	16,283
Receipts:			
Cash Adjustment (annual report)	-5,000		
Charges to Customers	48,297	50,000	50,000
Water Plan Fee		130	130
Security Deposit	1,170	300	300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,467**	**50,430**	**50,430**
Resources Available:	**73,130**	**73,984**	**66,713**
Expenditures:			
Operations & Maintenance	10,044	15,000	15,000
Purchase of Water	29,522	32,000	32,000
Sales Tax	10	55	55
Refund Security Deposits		376	376
Water Plan Fee		270	270
Transfer to Water Reserve	10,000	10,000	10,000
Repairs			
Water Tower			9,012
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,576**	**57,701**	**66,713**
Unencumbered Cash Balance Dec 31	23,554	16,283	0
2024/2025/2026 Budget Authority Amoun	74,701	78,822	66,713

CPA Summary

City of Elbing 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	7,850	10,091	10,741
Receipts:			
Charges to Customers	29,124	32,000	32,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,124**	**32,000**	**32,000**
Resources Available:	**36,974**	**42,091**	**42,741**
Expenditures:			
Operations & Maintenance	1,216	6,000	17,391
Operator Wages	132		
Improvements			
Wastewater Permit	185		
Transfer to Sewer Replacement Reserve	1,350	1,350	1,350
Transfer to Sewer Reserve	24,000	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,883**	**31,350**	**42,741**
Unencumbered Cash Balance Dec 31	10,091	10,741	0
2024/2025/2026 Budget Authority Amoun	35,988	31,350	42,741

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Elbing

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sewer Reserve**		**Sewer Replacement Res**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	38,569	Cash Balance Jan 1	92,166	Cash Balance Jan 1	15,402	Cash Balance Jan 1	34,490	Cash Balance Jan 1		180,627
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from Water	10,000	TR from Sewer	24,000	TR from Sewer	1,350	Fed Aid/Governor				
Total Receipts	10,000	Total Receipts	24,000	Total Receipts	1,350	Total Receipts	0	Total Receipts	0	35,350
Resources Available:	48,569	Resources Available:	116,166	Resources Available:	16,752	Resources Available:	34,490	Resources Available:	0	215,977
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Sewer Repairs	34,490			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	34,490	Total Expenditures	0	34,490
Cash Balance Dec 31	48,569	Cash Balance Dec 31	116,166	Cash Balance Dec 31	16,752	Cash Balance Dec 31	0	Cash Balance Dec 31	0	181,487 **
										181,487 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Elbing

will meet on August 4, 2025 at 7:00 PM at Elbing City Building, 215 N. Main St. 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 Elbing City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	69,146	18.020	57,299	16.983	178,305	32,088	15.754
Special Highway			5,000		69,299		
Water Utility	49,576		57,701		66,713		
Sewer Utility	26,883		31,350		42,741		
Reserves/ARPA	34,490						
Totals	180,095	18.020	151,350	16.983	357,058	32,088	15.754
						*Revenue Neutral Rate***	*15.755*
Less: Transfers	35,350		35,350		35,350		
Net Expenditure	144,745		116,000		321,708		
Total Tax Levied	32,088		32,088		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,780,779		1,889,469		2,036,802		

*Tax rates are expressed in mills

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

Amber Lago

City Official Title: City Clerk

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Jul 19, 2025

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	69,146	18.020	57,299	16.983	178,305	32,088	15.754
Special Highway			5,000		69,299		
Water Utility	49,576		57,701		66,713		
Sewer Utility	26,883		31,350		42,741		
Reserves/ARPA	34,490						
Totals	180,095	18.020	151,350	16.983	357,058	32,088	15.754
						*Revenue Neutral Rate***	*15.755*
Less: Transfers	35,350		35,350		35,350		
Net Expenditure	144,745		116,000		321,708		
Total Tax Levied	32,088		32,088		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,780,779		1,889,469		2,036,802		

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

Amber Lago
City Official Title: City Clerk

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