State of Kansas
City

CERTIFICATE

To the Clerk of Ellis County, State of Kansas
We, the undersigned, officers of
City of Ellis
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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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	3,258,491	1,306,634	71.330
Debt Service	10-113	8	3,092		
Library	12-1220	8	85,825	73,297	4.00
Special Highway		9	67,835		
Tourism		9	221,063		
Special Parks & Recreation		10	32,818		
Water Utility		10	605,392		
Sewer Utility		11	691,988		
Sanitation Utility		11	476,985		
Campground		12	80,600		
Water Principal & Interest		12	101,603		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Non-Budgeted Funds-C		15			
Totals		xxxxxx	5,625,692	1,379,931	75.330
Budget Hearing Notice		16			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice					18,318,169
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	72.302
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
AdamsBrown, LLC

Address:
718 Main Street Suite 224
Hays, KS 67601
Email:
jbenyshek@adamsbrowncpa.com

Attest: October 31, 2025

County Clerk

Governing Body

1

CPA Summary

City of Ellis

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	1,254,498	101,277	2,573	1,287	3,308	1,149
Debt Service						
Library	70,451	5,688	144	72	186	65
TOTAL	1,324,949	106,965	2,717	1,359	3,494	1,214

County Treas Motor Vehicle Estimate 106,965
County Treas Recreational Vehicle Estimate 2,717
County Treas 16/20M Vehicle Estimate 1,359
County Treas Commercial Vehicle Tax Estimate 3,494
County Treas Watercraft Tax Estimate 1,214

Motor Vehicle Factor 0.08073
Recreational Vehicle Factor 0.00205
16/20M Vehicle Factor 0.00103
Commercial Vehicle Factor 0.00264
Watercraft Factor 0.00092

State of Kansas
City

2026

City of Ellis

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	Special Machinery	123602	62000	195832	KSA 12-1,117
General	Capital Improvement	5415	0	150000	KSA 12-1,118
General	Capital Improve - Streets	80000	225481	436169	KSA 12-1,118
General	Capital Improve - Cemetery	15000	0	0	KSA 12-1,118
General	Coinsurance	187105	189114	256491	Ordinance
General	Water Principal & Interest	170485	0	0	Ordinance
General	Capital Imp - Special Proj	52522	62450	62450	KSA 12-1,118
General	Capital Imp - Water Expl	52522	62450	62450	KSA 12-1,118
General	Water Deprec Reserve	0	428500	223397	Ordinance
Bond & Interest	General	0	76593	3092	KSA 10-117a
Sanitation	General	44455	21475	21475	KSA 12-825d
Sanitation	Special Machinery	0	22980	22980	KSA 12-825d
Sanitation	Coinsurance	61005	65824	59120	Ordinance
Sewer	General	1500	0	0	KSA 12-825d
Sewer	Special Machinery	0	11500	644	KSA 12-825d
Sewer	Sewer Deprec Reserve	75000	75000	100000	KSA 12-825d
Sewer	Coinsurance	35804	39579	38229	Ordinance
Campground	Coinsurance	10491	12919	16043	Ordinance
Water	General	16165	0	0	KSA 12-825d
Water	Special Machinery	0	16165	13180	KSA 12-825d
Water	Water Deprec Reserve	150000	150000	150000	KSA 12-825d
Water	Coinsurance	50363	54558	79472	Ordinance
Water	Water Principal & Interest	183600	0	0	Ordinance
Water Principal & Interest	Water Deprec Reserve	0	618325	101603	KSA 12-1117
TIF Bond Reserve Fund	General Fund	80,000	-	-	Ordinance
	Totals	1,395,034	2,194,913	1,992,627	
	Adjustments		0	0	
	Adjusted Totals	1,395,034	2,194,913	1,992,627	

*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 Ellis

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:											
Series 2010 (USDA RD)	6/24/2010	6/24/2050	3.25%	348,000	273,000	6/24	6/24	8,873	7,000	8,645	7,000
Series 2016 (USDA RD)	10/28/2016	10/28/2056	1.875%	567,000	323,895	10/28	10/28	6,073	11,189	5,863	11,399
Total G.O. Bonds					**596,895**			**14,946**	**18,189**	**14,508**	**18,399**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCRLF Sewer Loan	3/4/2015	9/1/2037	2.13%	831,611	579,639	3/1 & 9/1	3/1 & 9/1	10,715	39,142	9,975	39,980
Total Other					**579,639**			**10,715**	**39,142**	**9,975**	**39,980**
Total Indebtedness					**1,176,534**			**25,661**	**57,331**	**24,483**	**58,379**

State of Kansas
City

2026

City of Ellis

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
Axon Enterprises - Tasers	7/1/2022	60	0.00%	14,158	5,663	2,832	2,832
				Totals	**5,663**	**2,832**	**2,832**

*****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 Ellis
Ellis County

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	$70,451	$73,297
Delinquent Tax	$0	$0
Motor Vehicle Tax	$5,510	$5,688
Recreational Vehicle Tax	$186	$144
16/20M Vehicle Tax	$39	$72
TOTAL TAXES	$76,186	$79,201
Difference in Total Taxes:	$3,015	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$17,612,539	$18,325,748
Did Assessed Valuation Decrease?	No	
Levy Rate	4	4.000
Difference in Levy Rate:	0.000	
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

City of Ellis

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	332,110	709,270	779,158
Receipts:			
Ad Valorem Tax	1,007,601	1,254,498	xxxxxxxxxxxxxxxxx
Delinquent Tax	16,591	23,122	0
Motor Vehicle Tax	116,056	98,122	101,277
Recreational Vehicle Tax	3,136	3,307	2,573
16/20M Vehicle Tax	742	700	1,287
Commercial Vehicle Tax	3,792	1,172	3,308
Watercraft Tax	0	0	1,149
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	2,837	2,938	2,938
Compensating Use Tax	171,661	170,000	170,000
Local Sales Tax	536,538	500,000	500,000
Franchise Tax	79,960	93,000	93,000
Licenses	17,710	12,000	12,000
Burial Fees	8,350	7,500	7,500
Copy Fees	251	275	275
Fines, Fees, and Court Costs	17,120	14,500	15,000
Animal Pound Fees	1,960	1,400	1,400
Abatement Fees	1,900	1,900	1,900
Rentals and Leases	23,850	23,850	23,850
Pool Fees and Concessions	14,435	14,500	14,500
Museum Roundup Program	176	175	175
Cemetery Lots and Permits	2,625	1,500	1,500
Police Special Projects (DARE)	200	500	500
Transfer in Sanitation	44,455	21,475	21,475
Transfer in Sewer	1,500	0	0
Transfer in Water	16,165	0	0
Transfer in Bond & Interest	0	76,593	3,092
TIF Bond Reserve Fund	80,000	0	0
Grants and Donations	0	0	0
Prior Year Cancelled Encumbrances	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	239,960	181,000	181,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	13,423	13,000	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,422,994**	**2,517,027**	**1,172,699**
Resources Available:	**2,755,104**	**3,226,297**	**1,951,857**

City of Ellis

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,755,104	3,226,297	1,951,857
Expenditures:			
General Government	324,189	369,852	326,377
Police Department	450,441	490,478	512,802
Municipal Court	20,666	20,242	18,338
Fire Department	50,477	55,341	50,718
Parks and Cemetery Department	103,513	121,466	119,628
Street Department	59,416	70,542	72,430
Building and Inspections Department	29,815	42,410	38,989
Swimming Pool	110,580	127,463	119,699
Museums	1,617	5,500	3,780
Subtotal detail (Should agree with detail)	1,150,714	1,303,294	1,262,761
Economic Development	120,852	0	484,400
Risk Management	0	2,500	2,500
Special Programs:			
Sales Tax Rebate Program	0	1,000	1,000
Feral Cat Program	350	2,000	2,000
Xeriscaping Incentive Program	0	5,000	5,000
Sidewalk Replacement Program	0	5,000	5,000
Police Special Projects (DARE)	521	500	500
Appropriations:			
Museums	31,000	31,000	31,000
Library (Emp Benefits, Cap Imp, Programs	12,000	12,000	12,000
Ellis Alliance	10,000	10,000	10,000
Community Foundation of Ellis	10,000	12,000	12,000
Other Appropriations	23,746	32,850	43,541
Reserve Transfers:			
Capital Improvement	5,415	0	150,000
Capital Improvement - Streets	80,000	225,481	436,169
Cap Imp - Spec Proj -(1/2 Co. Sales Tax)	52,522	62,450	62,450
Cap Imp - Wat Exp - (1/2 Co. Sales Tax)	52,522	62,450	62,450
Capital Improvement - Cemetery Improve	15,000	0	0
Coinsurance	187,105	189,114	256,491
Special Machinery	123,602	62,000	195,832
Water Principal and Interest	170,485	0	0
Water Depreciation Reserve	0	428,500	223,397
Cash Reserve (2026 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,045,834**	**2,447,139**	**3,258,491**
Unencumbered Cash Balance Dec 31	709,270	779,158	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	2,361,298	2,824,524	3,258,491
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,258,491
		Tax Required	1,306,634
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,306,634

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	133,286	142,752	113,883
Contractual	172,438	203,175	189,682
Commodities	18,465	23,925	20,312
Capital Outlay	0	0	2,500
Total	**324,189**	**369,852**	**326,377**
Police Department			
Salaries	385,540	418,378	438,911
Contractual	42,089	47,400	46,298
Commodities	22,812	22,200	25,093
Capital Outlay	0	2,500	2,500
Total	**450,441**	**490,478**	**512,802**
Municipal Court			
Salaries	13,936	7,542	10,935
Contractual	6,311	12,300	6,942
Commodities	419	400	461
Capital Outlay	0	0	0
Total	**20,666**	**20,242**	**18,338**
Fire Department			
Salaries	24,004	24,391	21,598
Contractual	20,394	21,950	22,433
Commodities	1,448	6,500	1,593
Capital Outlay	4,631	2,500	5,094
Total	**50,477**	**55,341**	**50,718**
Parks and Cemetery Department			
Salaries	68,277	83,116	80,868
Contractual	17,006	19,250	18,707
Commodities	18,130	16,100	19,943
Capital Outlay	100	3,000	110
Total	**103,513**	**121,466**	**119,628**
Street Department			
Salaries	59,416	68,042	69,930
Contractual	0	2,500	2,500
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**59,416**	**70,542**	**72,430**
Building and Inspections Department			
Salaries	26,467	34,510	35,306
Contractual	2,344	4,350	2,578
Commodities	1,004	3,550	1,105
Capital Outlay	0	0	0
Total	**29,815**	**42,410**	**38,989**
Swimming Pool			
Salaries	90,914	105,463	99,306
Contractual	5,812	8,000	6,393
Commodities	13,854	14,000	14,000
Capital Outlay	0	0	0
Total	**110,580**	**127,463**	**119,699**
Museums			
Salaries	0	0	0
Contractual	1,163	2,500	1,280
Commodities	454	1,000	500
Capital Outlay	0	2,000	2,000
Total	**1,617**	**5,500**	**3,780**
Page 1 - Total	**1,150,714**	**1,303,294**	**1,262,761**

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	860,492	79,685	3,092
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
TIF Ad Valorem	231,021	0	0
TIF Delinquent Tax	4,635	0	0
Special Assessments	900	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**236,556**	**0**	**0**
Resources Available:	**1,097,048**	**79,685**	**3,092**
Expenditures:			
Principal and Interest Payments - TIF	157,125	0	0
Commission Fees - TIF	1,400	0	0
TIF Housing Project	858,838	0	0
Transfer to General Fund	0	76,593	3,092
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,017,363**	**76,593**	**3,092**
Unencumbered Cash Balance Dec 31	79,685	3,092	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,017,363	76,593	3,092
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,092
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,198	2,302	1,373
Receipts:			
Ad Valorem Tax	56,593	70,451	xxxxxxxxxxxxxxxx
Delinquent Tax	935	0	0
Motor Vehicle Tax	6,516	5,510	5,688
Recreational Vehicle Tax	176	186	144
16/20M Vehicle Tax	43	39	72
Commercial Vehicle Tax	213	245	186
Watercraft Tax	0	66	65
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,476**	**76,497**	**11,155**
Resources Available:	**66,674**	**78,799**	**12,528**
Expenditures:			
Library Appropriations	64,372	77,426	80,825
Miscellaneous	0	0	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,372**	**77,426**	**85,825**
Unencumbered Cash Balance Dec 31	2,302	1,373	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	64,372	77,426	85,825
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	85,825
		Tax Required	73,297
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	73,297

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

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	30,192	17,806	11,725
Receipts:			
State of Kansas Gas Tax	52,476	54,610	54,610
County Transfers Gas	0	0	0
Licenses and Permits	1,400	1,500	1,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,876**	**56,110**	**56,110**
Resources Available:	**84,068**	**73,916**	**67,835**
Expenditures:			
Personal Services	20,389	22,191	22,160
Contractual Services	20,607	20,000	20,000
Commodities	25,266	20,000	25,675
Capital Outlay	0	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**66,262**	**62,191**	**67,835**
Unencumbered Cash Balance Dec 31	17,806	11,725	0
2024/2025/2026 Budget Authority Amount	101,439	90,125	67,835

Adopted Budget **Tourism**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	152,922	188,192	187,942
Receipts:			
Transient Guest Tax	50,954	30,150	33,121
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**50,954**	**30,150**	**33,121**
Resources Available:	**203,876**	**218,342**	**221,063**
Expenditures:			
Contractual Services	14,957	27,400	16,453
Commodities	727	3,000	800
Capital Outlay	0	0	203,810
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,684**	**30,400**	**221,063**
Unencumbered Cash Balance Dec 31	188,192	187,942	0
2024/2025/2026 Budget Authority Amount	195,955	187,597	221,063

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

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	33,911	31,970	29,907
Receipts:			
Local Alcoholic Liquor Tax	2,837	2,937	2,911
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,837**	**2,937**	**2,911**
Resources Available:	**36,748**	**34,907**	**32,818**
Expenditures:			
Contractual Services	4,778	2,000	5,318
Commodities	0	3,000	2,500
Park Improvements	0	0	25,000
Capital Outlay	0	0	0
Cash Reserve (2026 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,778**	**5,000**	**32,818**
Unencumbered Cash Balance Dec 31	31,970	29,907	0
2024/2025/2026 Budget Authority Amoun	35,756	35,322	32,818

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	356,229	314,578	173,792
Receipts:			
Water Sales	655,407	412,950	412,600
Connect Fees	17,261	19,975	14,000
Penalties	6,660	7,500	5,000
Interest on Idle Funds	0	0	0
Miscellaneous	2,539	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**681,867**	**440,425**	**431,600**
Resources Available:	**1,038,096**	**755,003**	**605,392**
Expenditures:			
Personal Services	151,449	156,003	157,390
Contractual Services	100,340	126,700	110,374
Commodities	38,239	44,650	42,063
Capital Outlay	0	0	20,006
Principal and Interest (USDA issue)	33,362	33,135	32,907
Transfer out Coinsurance	50,363	54,558	79,472
Transfer out General	16,165	0	0
Transfer out Special Machinery	0	16,165	13,180
Transfer out Water Depreciation Reserve	150,000	150,000	150,000
Transfer out Water Principal & Interest	183,600	0	0
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**723,518**	**581,211**	**605,392**
Unencumbered Cash Balance Dec 31	314,578	173,792	0
2024/2025/2026 Budget Authority Amoun	1,074,376	846,528	605,392

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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	299,075	302,187	259,488
Receipts:			
Charges for Services	419,349	414,500	427,700
Penalties	4,671	4,800	4,800
Interest on Idle Funds	0	0	0
Miscellaneous	417	900	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**424,437**	**420,200**	**432,500**
Resources Available:	**723,512**	**722,387**	**691,988**
Expenditures:			
Personal Services	117,762	125,239	115,775
Contractual Services	108,056	123,050	118,861
Commodities	31,922	37,250	35,191
Capital Outlay	0	0	231,660
Principal & Interest	49,760	49,856	49,955
Commission Fees	1,521	1,425	1,673
Transfer out Coinsurance	35,804	39,579	38,229
Transfer out Special Machinery	0	11,500	644
Transfer out General	1,500	0	0
Transfer out Sewer Depreciation Reserve	75,000	75,000	100,000
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**421,325**	**462,899**	**691,988**
Unencumbered Cash Balance Dec 31	302,187	259,488	0
2024/2025/2026 Budget Authority Amoun	724,489	696,994	691,988

Adopted Budget **Sanitation Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	213,242	152,635	74,710
Receipts:			
Charges for Services	389,798	390,500	395,600
Recycle Proceeds	4,150	2,400	2,400
Penalties	4,239	4,275	4,275
Interest on Idle Funds	0	0	0
Miscellaneous	369	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**398,556**	**397,175**	**402,275**
Resources Available:	**611,798**	**549,810**	**476,985**
Expenditures:			
Personal Services	200,616	193,346	206,917
Contractual Services	113,983	129,225	129,225
Commodities	28,289	32,250	30,000
Capital Outlay	10,815	0	2,268
Capital Outlay - Poly Carts	0	10,000	5,000
Transfer out Coinsurance	61,005	65,824	59,120
Transfer out General - Lease Purchase	21,475	21,475	21,475
Transfer out General	22,980	0	0
Transfer out Special Machinery	0	22,980	22,980
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**459,163**	**475,100**	**476,985**
Unencumbered Cash Balance Dec 31	152,635	74,710	0
2024/2025/2026 Budget Authority Amoun	577,530	551,056	476,985

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Campground**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	163,495	44,900	21,995
Receipts:			
User Fees	71,279	55,855	55,000
Rentals & Leases	3,605	3,605	3,605
Federal Aid	3,750	0	0
Grants	0	334,216	0
Prior Year Cancelled Encumbrance	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**78,634**	**393,676**	**58,605**
Resources Available:	**242,129**	**438,576**	**80,600**
Expenditures:			
Personal Services	35,571	36,534	38,040
Contractual Services	80,351	21,475	21,475
Commodities	3,370	5,100	3,707
Capital Outlay	67,446	0	1,335
Campground Improvement Project	0	340,553	0
Transfer out Coinsurance	10,491	12,919	16,043
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**197,229**	**416,581**	**80,600**
Unencumbered Cash Balance Dec 31	44,900	21,995	0
2024/2025/2026 Budget Authority Amoun	201,061	544,297	80,600

Adopted Budget

Water Principal & Interest	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	789,143	719,928	101,603
Receipts:			
Transfer in General	170,485	0	0
Transfer in Water Utility	183,600	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**354,085**	**0**	**0**
Resources Available:	**1,143,228**	**719,928**	**101,603**
Expenditures:			
Principal	415,000	0	0
Interest	8,300	0	0
Transfer to Water Depreciation Reserve	0	618,325	101,603
Cash Reserve (2026 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**423,300**	**618,325**	**101,603**
Unencumbered Cash Balance Dec 31	719,928	101,603	0
2024/2025/2026 Budget Authority Amoun	1,120,573	618,325	101,603

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

2026

City of Ellis

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Capital Improvements		(3) Fund Name: Capital Imp - Cemetery		(4) Fund Name: Capital Imp - Streets		(5) Fund Name: Cap Imp - Special Projects		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	633,176	Cash Balance Jan 1	130,966	Cash Balance Jan 1	35,000	Cash Balance Jan 1	478,500	Cash Balance Jan 1	206,785	1,484,427
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	123,602	Insurance Proceeds	48,209	Transfer In	15,000	Transfer In	80,000	Transfer In	52,522	
Insurance Proceeds	3,327	Transfer In	5,415	Donations	2,500			Grants	16,500	
Donations and Grants	2,028									
Total Receipts	128,957	Total Receipts	53,624	Total Receipts	17,500	Total Receipts	80,000	Total Receipts	69,022	349,103
Resources Available:	762,133	Resources Available:	184,590	Resources Available:	52,500	Resources Available:	558,500	Resources Available:	275,807	1,833,530
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	0	Contractual Services	38,079			Capital Outlay	211,286	Contractual Services	20,082	
Capital Outlay	125,818							Commodities	0	
Total Expenditures	125,818	Total Expenditures	38,079	Total Expenditures	0	Total Expenditures	211,286	Total Expenditures	20,082	395,265
Cash Balance Dec 31	636,315	Cash Balance Dec 31	146,511	Cash Balance Dec 31	52,500	Cash Balance Dec 31	347,214	Cash Balance Dec 31	255,725	**1,438,265** **
										1,438,265 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Ellis

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:		
Cap Imp - Wtr Exploratio		**Cap Imp - Swimming Poo**		**Coinsurance**		**Sewer Deprec Reserve**		**Water Deprec Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	125,400	Cash Balance Jan 1	107,243	Cash Balance Jan 1	369,578	Cash Balance Jan 1	416,070	Cash Balance Jan 1	700,983	1,719,274
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	52,522			Transfers In	344,768	Transfer In	75,000	Transfer In	150,000	
Total Receipts	52,522	Total Receipts	0	Total Receipts	344,768	Total Receipts	75,000	Total Receipts	150,000	622,290
Resources Available:	177,922	Resources Available:	107,243	Resources Available:	714,346	Resources Available:	491,070	Resources Available:	850,983	2,341,564
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	12,355	Contractual Services	947	Contractual Services	301,354	Contractual Services	3,459	Contractual Services	0	
						Capital Outlay	2,091	Capital Outlay	48,035	
Total Expenditures	12,355	Total Expenditures	947	Total Expenditures	301,354	Total Expenditures	5,550	Total Expenditures	48,035	368,241
Cash Balance Dec 31	165,567	Cash Balance Dec 31	106,296	Cash Balance Dec 31	412,992	Cash Balance Dec 31	485,520	Cash Balance Dec 31	802,948	**1,973,323** **
										1,973,323 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Ellis

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Endowment										
Unencumbered Cash Balance Jan 1	28,581	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 28,581
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Lot Sales	825									
Total Receipts	825	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	825
Resources Available:	29,406	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	29,406
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	29,406	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**29,406** **
										29,406 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Ellis

will meet on September 2, 2025 at 6:00 PM at City Hall, 815 Jefferson St., Ellis, KS 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 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	2,045,834	71.164	2,447,139	71.228	3,258,491	1,306,634	71.300
Debt Service	1,017,363		76,593		3,092		
Library	64,372	3.997	77,426	4.000	85,825	73,297	4.000
Special Highway	66,262		62,191		67,835		
Tourism	15,684		30,400		221,063		
Special Parks & Recreation	4,778		5,000		32,818		
Water Utility	723,518		581,211		605,392		
Sewer Utility	421,325		462,899		691,988		
Sanitation Utility	459,163		475,100		476,985		
Campground	197,229		416,581		80,600		
Water Principal & Interest	423,300		618,325		101,603		
Non-Budgeted Funds-A	395,265						
Non-Budgeted Funds-B	368,241						
Non-Budgeted Funds-C							
Totals	6,202,334	75.161	5,252,865	75.228	5,625,692	1,379,931	75.300
						*Revenue Neutral Rate***	*72.302*
Less: Transfers	1,395,034		2,194,913		1,992,627		
Net Expenditure	4,807,300		3,057,952		3,633,065		
Total Tax Levied	1,100,838		1,324,949		xxxxxxxxxxxxxxx		
Assessed Valuation	14,629,310		17,612,539		18,325,748		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,451,659	1,029,878	596,895
Revenue Bonds	0	0	0
Other	885,478	767,960	579,639
Lease Purchase Principal	11,326	8,494	5,663
Total	2,348,463	1,806,332	1,182,197

*Tax rates are expressed in mills

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

Ashley Scheibler

City Official Title: City Clerk

STATE OF KANSAS
Ellis
COUNTY SS.

Affidavit of Publication

DATE RECEIVED
SEP 03 2025
CITY OF ELLIS

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the *Ellis Review*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Ellis County, Kansas, with a general paid circulation on a weekly basis in Ellis County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week, the first publication thereof being made as aforesaid on the 21st day of August, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this _____ day of _____, 20____.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-2026

[signature]
Notary Public's Signature

Publication Fee	$ 106.31
Affidavit, Notary's Fee	$ .60
Additional copies ___ @___	$ —
Total Publication Fee	$ 106.91

(First published in the Ellis Review Aug. 21, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Ellis
will meet on September 2, 2025 at 6:00 PM at City Hall, 815 Jefferson St., Ellis, KS for the purpose of hearing a
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 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
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	
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of Ad Valoren
General	2,045,834	71.164	2,447,189	71.228	3,258,491	1,306
Debt Service	1,017,363		76,593		3,092	
Library	64,372	3.997	77,426	4.000	85,825	73
Special Highway	66,262		62,191		67,835	
Tourism	15,684		30,400		221,063	
Special Parks & Recreation	4,778		5,000		32,818	
Water Utility	723,518		581,211		605,392	
Sewer Utility	421,325		462,899		691,988	
Sanitation Utility	459,163		475,100		476,985	
Campground	197,229		416,581		80,600	
Water Principal & Interest	423,300		618,325		101,603	
Non-Budgeted Funds-A	395,265					
Non-Budgeted Funds-B	368,241					
Non-Budgeted Funds-C						
Totals	6,202,334	75.161	5,252,865	75.228	5,625,692	1,379,93
						Revenue Neutral Ra
Less: Transfers	1,395,034		2,194,913		1,992,627	
Net Expenditure	4,807,300		3,057,952		3,633,065	
Total Tax Levied	1,100,838		1,324,949		xxxxxxxxxxxxxxxxxx	
Assessed Valuation	14,629,310		17,612,539		18,325,748	
Outstanding Indebtedness, January 1,	2023		2024		2025	
G.O. Bonds	1,451,659		1,029,878		596,895	
Revenue Bonds	0		0		0	
Other	885,478		767,960		579,639	
Lease Purchase Principal	11,326		8,494		5,663	
Total	2,348,463		1,806,332		1,182,197	

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

Ashley Scheibler
City Official Title: City Clerk

RESOLUTION NO. 631

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

WHEREAS, the Revenue Neutral Rate for the City of Ellis was calculated as 72.302 mills by the Ellis County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Ellis 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 Ellis, 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 ELLIS:

The City of Ellis shall levy a property tax rate exceeding the Revenue Neutral Rate of 72.302 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.

David R. McDaniel, Mayor

Attested:

Ashley Schiebler, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Ellis To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 2, 2025
Resolution No. 631

Governing Body Member	Yes	No	No Vote
Dava Gaschler, Council Member	X		
Martin LaBarge, Council Member			X
Devin Henderson, Council Member	X		
Jolene Niernberger, Council Member	X		
John Walz, Council Member	X		
Terry Zerfas, Council Member	X		
TOTAL	5	0	1

Certified:
Ashley Scheibler
Ashley Scheibler
City Clerk